

Our Ref: SR/TYH(LA)/LD02/03

10 February 2003

The Company Secretary (Listed Issuers)

By Courier

: 603-2026 7099, 603-2732 4999

: 603-2026 3684

Web-site: www.klse.com.my

Dear Sir/Madam

CLARIFICATION ON PARAGRAPH 7.1 OF PRACTICE NOTE NO 13/2002

We refer to our letter dated 28 November 2002 with regard to Practice Note Nos 13/2002 and 14/2002.

Paragraph 7.1(a) of Practice Note No 13/2002 (PN 13) states that a degree/masters/doctorate in accounting or finance ("the said qualifications") and at least 3 years' post qualification experience in accounting or finance would be acceptable for the purposes of paragraphs 9.27(c) and 15.10(1)(c)(iii) of the Listing Requirements.

We would like to clarify that the said qualifications under paragraph 7.1(a) above would include persons who are members of professional accountancy organisations which have been admitted as full members of the International Federation of Accountants (IFAC). Therefore, a person with such membership and having at least 3 years' post qualification experience in accounting or finance would also be acceptable for the purposes of paragraphs 9.27(c) and 15.10(1)(c)(iii) of the Listing Requirements. Examples of full members of IFAC are the Institute of Certified Public Accountants of Singapore, American Institute of Certified Public Accountants and the Canadian Institute of Chartered Accountants. Kindly refer to the web site www.ifac.org for a list of full members of IFAC.

Should you require further information or clarification on the above, kindly contact any of the following persons, at tel no 2026 7099:-

Emilia Tee (Ext 1016) Yew Yee Tee (Ext 2338) Tan Ai Chia (Ext 7089) Anisah Suyuti Low (Ext 7970)

Thank you.

Yours faithfully,

SELVARANY RASIAH Legal Advisor

Listing Advisory