

Our Ref: SR/TAC(ro)/LD11/13 [ACE-Consequential]

16 October 2013

**The Company Secretary**  
(Listed Corporations)

**Via email**

Dear Sir/Madam,

**CONSEQUENTIAL AMENDMENTS TO BURSA MALAYSIA SECURITIES BERHAD ACE MARKET LISTING REQUIREMENTS (“ACE LR”)**

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Please be notified that pursuant to section 9 of the Capital Markets and Services Act 2007, Bursa Malaysia Securities Berhad (“**Bursa Securities**”) has amended the ACE LR, to streamline with the relevant requirements in the Main Market Listing Requirements as well as to provide greater clarity. The key amendments include the following:

- (a) simplifying the language in *Rule 2.21A of the ACE LR* by stating that “share registrar” includes an in-house share registrar;
- (b) updating the terminology used for “statement of comprehensive income” to “statement of profit and loss and other comprehensive income” for consistency with the approved accounting standards [*paragraph 16 in Appendix 9B; paragraph 3, Part G in Appendix 10B; and paragraph 6, Part H in Appendix 10B of the ACE LR*]; and
- (c) clarifying that the prescribed criteria in *paragraph 2.1(g) in Guidance Note 3 of the ACE LR* refers to circumstances where the auditors have expressed an emphasis of matter on the listed corporation’s ability to continue as a going concern in the listed corporation’s latest audited financial statements and the shareholders’ equity of the listed corporation is 50% or less of the issued and paid-up capital.

The full text of the amendments above is attached in **Appendix 1**. For ease of reference, the amendments are reflected in the following manner:

- portions underlined are text newly inserted or added onto the existing rules; and
- portions struck through are text deleted.

The amendments set out in **Appendix 1** are **effective immediately**.

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This letter and all the above documents are also available at Bursa Malaysia's website at <http://www.bursamalaysia.com>.

If you have any queries on the above, please do not hesitate to contact the following persons:

- (i) Mr Chee Kai Mun from Listing & Development, Listing Division, at 03 - 2034 7776; or
- (ii) the contact persons from the Listing Division who have been assigned to you as informed via our letter dated 20 June 2008 (Our Ref: IS/LD/09/08), the details of which can also be found at <http://www.bursamalaysia.com/contact>.

Thank you.

Yours faithfully,



**SELVARANY RASIAH**  
**Chief Regulatory Officer**

*Encl. (1)*