

Our Ref: SR/TAC/tks/LD16/10

25 June 2010

Via email

The Company Secretary
(Listed Corporations)

Dear Sir/Madam,

EXTERNAL AUDITORS TO BE REGISTERED UNDER SECTION 310 OF THE SECURITIES COMMISSION ACT 1993 (“SCA”)

This directive is issued to all listed corporations pursuant to Rules 2.07 and 2.23 of Bursa Malaysia Securities Berhad ACE Market Listing Requirements (“LR”).

We wish to remind all listed corporations of the requirements set out in Part IIIA of the SCA which came into effect on 1 April 2010, when appointing their auditors.

Pursuant to sections 31A, 31N, 31O and Schedule 1 of the SCA, only an individual auditor or audit firm who is registered with the Audit Oversight Board (“AOB”) under section 31O of the SCA may act as an auditor of a listed corporation.

As such, all listed corporations must ensure that the auditors they appoint on or after 1 April 2010 are those registered with the AOB.

In accordance with the Frequently-Asked Questions issued by the Securities Commission (“SC”) on the AOB, where a listed corporation has engaged an auditor to audit its financial statements before 1 April 2010 and the auditor is an approved company auditor under section 8 of the Companies Act 1965, then, the listed corporation may continue with the engagement for a period of 1 year from 1 April 2010. The AOB will take the date of Annual General Meeting (“AGM”) of the listed corporation as the date of engagement of its auditors. Therefore, if the AGM of the listed corporation is on or after 1 April 2010, its auditors must be one registered with the AOB.

If you have any query on the above, please do not hesitate to liaise with the contact persons from our Listing Division who have been assigned to you as informed via our letter dated 20 June 2008 (Our Ref: IS/LD09/08), the details of which can also be found at http://www.bursamalaysia.com/website/bm/contact_us.html.

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COMMISSION ACT 1993 ("SCA")**

You may also refer to the Frequently Asked Questions issued by the SC on the AOB at
<http://www.sc.com.my/main.asp?pageid=876&menuid=931&newsid=&linkid=&type=>

Thank you.

Yours faithfully,



SELVARANY RASIAH
Chief Regulatory Officer

TAC/tns