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FronTimes

July 2006

A quarterly publication of Frontline Technologies Corporation

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CEO's Message



Mr Lim Chin Hu, President and CEO,
Frontline Technologies
Corporation Ltd

"Welcome to the inaugural issue of Frontline's quarterly newsletter, FronTimes. With FronTimes, we aim to provide our customers and shareholders with a quarterly update of the latest happenings across our operations in the eight countries in Asia. FronTimes will also serve as an additional communication channel to our 3,900 Frontline staff and colleagues.

With FronTimes, you will learn about the achievements and plans of the Group across the region, the capabilities of the various business units, as well as the new services or initiatives that are being rolled out. In this issue, the country of focus will be on our operations in India, and you will also learn about our new service offerings in IT Governance. In addition, we will be highlighting one of Frontline's key management staff in the Up Close segment.

I am confident of Frontline's capabilities in creating value for our customers and in delivering positive results for our stakeholders, as many exciting opportunities still exist in Asia Pacific for service providers such as Frontline, in addressing the diverse needs of the market.

In moving towards achieving success, it is important for us to consistently practise our core values that serve as our guiding principles, and they are:

1. Focus on the Customer
2. Embrace Integrity
3. Achieve Excellence Always
4. Respect the Individual
5. Play as a Team

For this issue, I would like to emphasize on the first core value "Focus on the Customer". Our customers are the motivation of our business as they enable us to create careers for our employees and returns for our shareholders. With this value in mind, Frontline will continually strive to deliver the experience that is beyond excellence for our valuable customers. For instance, we will maintain a high level of service delivery and ensure timely project implementation at all times.

I hope you will find FronTimes to be an enjoyable and informative read, and we welcome your feedback and thoughts on how we can further improve the newsletter. 🚀

Corporate Front

Frontline's Financial Scorecard Stays Healthy

At the recent results announcement, Frontline continue to witness robust year-on-year growth, delivering a profit of S\$7.3 million for FY2006, an impressive increase of 41.5% compared to FY2005. The Group's revenue also grew by 14.6% from \$147.5 million in FY2005 to \$169.1 million in FY2006.

The increase in net profit is mainly aided by improved gross margin generated by a hike in the proportion of Services Revenue, the latter comprising IT Consulting and Services and Outsourcing Services. The higher services revenue underscores Frontline's focus on the higher margin Outsourcing and IT Services business for improved contribution to the bottom line.

Another contributing factor for the good results was also due to the increase in revenue contribution from Frontline's overseas subsidiaries in proportion to the overall Group's revenue. Overseas revenue, in particular, Accel Frontline in India, which contributed 37.2% of the total revenue, will continue to be a key revenue driver for the Group. Revenue from Singapore grew from \$68.7 million in FY2005 to \$79.7 million, driven by growth in the IT Outsourcing and IT Consulting and Services businesses.

MDCL-Frontline China, a 48% owned associate company of

Frontline, also recorded an increase in revenue, up by 18% to \$140.3 million in FY2006, compared to \$118.9 million in FY2005.

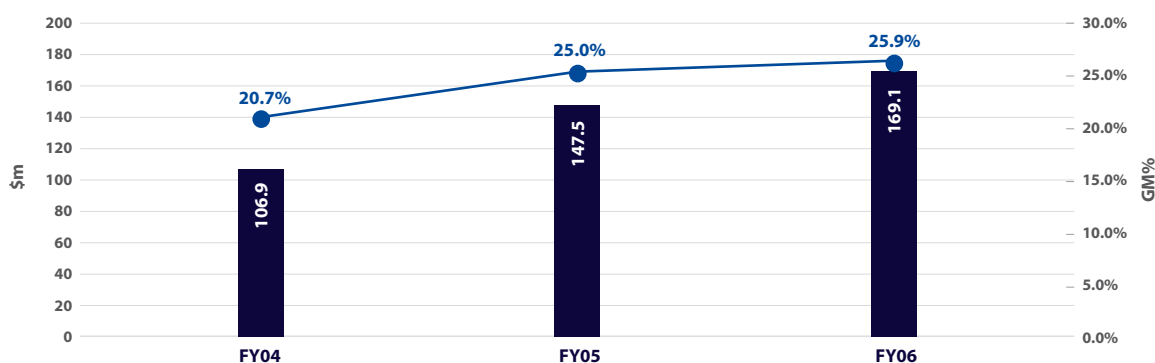
The Group's balance sheet and cash position also remain strong with cash and cash reserves (including fixed deposits) standing at a healthy \$32.7 million. Net total assets of the company have grown to \$104.3 million or 12.66 cents per share. Earnings per share improved from 0.63 cents in FY2005 to 0.89 cents in FY2006, marking an increase of 41.3%.

Frontline's strong results are made possible through the Group's business strategy to focus on better margin Outsourcing and IT Services business. Frontline's Outsourcing business is expected to see rapid growth over the next few years, with Outsourcing revenue in Asia Pacific expected to rise to US\$14 billion in 2009, at a compounded annual growth rate of 20%. The Group's ability to scale quickly by leveraging upon its two offshore operations in India and China to attract the right people and enjoy cost arbitrage for projects will provide the impetus for growth.

With the IT sector in Asia Pacific expected to expand almost twice as fast as the United States in the next five years up to 2009, and with explosive growth in India and China, Frontline's strong presence in Asia Pacific with over 3,900 staff over eight countries puts us in an ideal position to tap on these explosive markets in 2006 and beyond. 🚀

GROSS MARGINS IMPROVEMENT

Revenues & Gross Margins FY04-06



Significant Regional Wins

Regional Wins

China

- **April 06** – Won a RM120m (~\$24m) order with China Unicom to build the second phase of its MSS solution for its headquarters. This solution will subsequently be rolled out in other provinces in China.

India

- **June 06** – Inked a Rs 8 crore (~\$2.76m) deal with Ericsson to provide end-to-end IT infrastructure solutions.
- **May 06** – Secured a Rs 3.75 crore (~\$1.3m) infrastructure deal with the State Bank of India (Lucknow branches) for the provision of its core banking solutions.
- **April 06** – The Stock Holding Corporation, Mumbai, awarded Accel Frontline with a Rs 3.10 crore (~\$1.2m) deal for infrastructure solutions and maintenance support for a period of three years.

Malaysia

- **June 06** – Won a large-scale project worth RM 2.9m (~\$1.26m) to architect, implement and maintain the infrastructure solution for the National Property Information Centre.

Philippines

- **April 06** – Won a US\$941K (~\$1.5m) deal with the Bureau Inland Revenue for a data warehouse storage project.

Regional Snapshots

China

MDCL-Frontline China launched three new Mocha™ products in May 2006.

- **Mocha Business Process Management 4.7.0**
To manage an organisation's entire lifecycle in business flow management
- **Mocha Information Exchange Platform 4.0.0**
A platform to support information exchange including XML, JMS, HTTP

- **Mocha Focus 4.0.0**

To monitor and diagnose system resources and performance

About Mocha™

Mocha™ is a suite of proprietary software solutions developed by our Associate Company in China, MDCL-Frontline, to cater to the business needs of Chinese enterprises to help them better improve their business processes. The Mocha™ suite of products include those for office automation, business process management, enterprise information portal, search engine, IT service management and monitoring and network identity management.

Malaysia

Our Malaysian operations, Frontline Technologies Corporation (Malaysia) Sdn Bhd, continue to gain traction in building their professional services capabilities. Their efforts have paid off with the winning of a large IT infrastructure contract with a government agency.

Philippines

Our operations in the Philippines, Sun Microsystems Philippines, continue to strengthen their foothold in the government and telecommunications sectors, and have embarked on building the storage business for the new financial year. The newly formed Sun STK line of business will better equip them in rolling out aggressive plans in the storage arena. More service components need to be incorporated and also in identifying new dedicated storage partners.

Sun Microsystems Philippines' CDP business has also been growing steadily. They will continue to build the Sun's brand through innovative sales and marketing efforts.

Thailand

Our operations in Thailand, G-Able Ltd, strengthens their market expansion plan with turnkey outsourcing service and engages Mr Gerry Clark, a veteran in the outsourcing arena, to boost their outsourcing business in Thailand. 🚀

In Focus

Accel Frontline – India



The building facade of Accel Frontline's corporate office in Chennai, India

Frontline's foray into India began in January 2004 with the acquisition of a 42% stake in Accel ICIM Systems and Services Pte Ltd, a leading IT services company in India. The company was subsequently renamed to Accel Frontline Limited (Accel Frontline), and has been achieving steady growth since then. In May this year, Frontline further increased its stake in Accel Frontline to 54.5%, enhancing the Group's service capabilities in software development and IT outsourcing.

With India set to increase its prominence as one of the preferred offshore delivery locations with its effective, off-shore delivery capabilities and with a vibrant stock market, spells an opportune environment for the impending listing of Accel Frontline on the National Stock Exchange of India and the Bombay Stock Exchange, which was also announced in May this year.

In financial year (FY) 2006, Accel Frontline seized the economic boom and continued to forge ahead, recording a 35.9% increase in turnover, from S\$46.2 million in FY2005 to S\$62.8 million in

FY2006. Contributing 37.2% to Frontline's total Group revenue, Accel Frontline continues to be a key revenue driver.

The funds raised from its upcoming IPO plans will equip Accel Frontline with the ability to expand its global software operations, with a focus on the US markets and selected Middle East regions. On the domestic front, the company will continue to enhance its professional services and application management offerings, establishing itself as a key player in the disaster recovery, business continuity and managed services space. It will also expand its managed service offerings for enterprise infrastructure and applications.

Frontline's increased stake in Accel Frontline and the subsidiary's eventual listing are major milestones for the Group in 2006, and this will strengthen and expand Frontline's foothold in India and beyond, fuelling its next leap for growth.

Core Business Focus

IT Infrastructure Solutions

Providing leading-edge IT infrastructure solutions together with key industry leaders such as Sun Microsystems, IBM, Cisco, Oracle and Microsoft. This is one of Accel Frontline's core business focus which encompasses consulting, deployment and implementation support.

Infrastructure Management

A pioneer in multi-vendor maintenance services and IT infrastructure management in India, Accel Frontline has more than 1,800 professionals working onsite and offshore, providing 24x7 maintenance support for mission critical applications. Its infrastructure management solutions are based on industry-standard ITIL Framework, and the services include availability services, technical help desks, facility management, web hosting and IT outsourcing.

Enterprise Software Solution

Accel Frontline has been assessed at CMMi Level 5, the highest quality certification for software companies, joining the elite group of about 100 companies around the world to have attained this certification.

It also has a state-of-the-art software development facility in Chennai and a highly competent team of software developers and project managers, capable of providing offshore services to global customers. The team focuses on providing industry specific solutions for the manufacturing, financial services, telecommunications, healthcare, government and education sectors.

Their solution stack comprises JD Edwards ERP solutions, application development, maintenance and integration services, Accel's software products and global software services.

The Accel software products are targeted at the Small Medium Business segments in manufacturing, healthcare, banking, education and distribution.

Outsourcing Services

Accel Frontline's outsourcing services are aimed at providing OEM's with multi-location support in India for technical repair, warranty fulfilment, inventory and logistics management services and technical helpdesks. 🚀



One of Accel Frontline's offices in India

Accel Frontline at a Glance



Mr N R Panicker, Founder,
Chairman and Managing Director,
Accel Frontline Ltd

- Founded in 1991 by Mr N R Panicker and it is currently one of India's leading IT service company.
- Accel Frontline has established 45 locations in India.
- Ranks No.4 in DQCI Silver Club list (2005) of top solution providers in India.
- Topped the "Three Star" category in the DQ-IDC Best Employer Survey in FY2006.
- Attained the prestigious CMMi Level 5 certification for quality software development and ISO 9001 for services.
- Employs more than 2000 highly qualified and experienced professionals.

Special Feature

IT Governance and Compliance

Sarbanes Oxley, IT and Corporate Governance

By George Lekatis

General Manager, Compliance LLC

A recognised expert consultant and trainer in IT risk management and compliance

The Sarbanes-Oxley Act of 2002, adopted as a reaction to corporate scandals, has a significant impact on non-US companies. The reason is simple: hundreds of companies are dually listed on two stock exchanges, one in Asia or Europe and the other in the United States. 470 non-US companies are listed on the New York Stock Exchange, with a combined market capitalisation of \$3.8 trillion; 30 per cent of the total value of capitalisation of companies quoted on the exchange.

The Sarbanes Oxley Act (SOX) was enacted on July 30, 2002, largely in response to large and public failures of corporate governance. Achieving compliance involves employees from many functional groups, including personnel from IT, security and business operations. For years, IT and security departments have implored company executives to take security seriously, but to little effect.

However, top management is now required to include in their annual reports an assessment of the effectiveness of the company's internal control over financial reporting. Chief Executive Officers and Chief Finance Officers must now state that the organisation's financial systems have appropriate controls and security in place.

Failure to comply with SOX exposes senior management to possible prison time (up to 20 years), significant penalties (as much as \$5 million), or both.

Financial data rests on servers. IT systems are used to generate, change, house and transport financial data. Based on the U.S. Securities and Exchange Commission's (SEC) rulings on IT internal controls, internal controls must ensure the secure, stable and reliable performance of the computer hardware, software as well as the reliability of the IT personnel connected to the financial systems. IT controls will include the various IT environment, access to systems, programmes and data, computer operations and security management issues.

There are a lot of new challenges to meet the requirements of SOX — not only do we have to follow the best IT and security practices, but we also need to understand and execute everything that is required by law.

Here is a list of companies that will be affected by the Sarbanes-Oxley Act:

1. US publicly traded companies and global companies with US publicly traded operations.
2. All corporations that fall under the jurisdiction of the U.S. Securities and Exchange Commissions.
3. Private firms interested in going public.
4. Private firms that may be the target of an acquisition or merger by a public firm (ensuring compliance of the final entity).
5. Non-profit organisations that want to demonstrate due diligence.
6. European and Asia/Pacific-headquartered companies that are listed on two or more stock exchanges.

Employees affected:

1. Executive management – CEOs, CFOs.
2. Achieving compliance involves employees from many functional groups that generate data for financial reporting, including CIOs, IT and business operations personnel.
3. CIOs who will have to sign certifications related to information asset security and protection. They may be held liable for invalid data.
4. Information Technology Managers.
5. Line Managers and operational personnel who are empowered and accountable for their own internal control program.
6. Risk Managers, Consultants, Legal Counsel, Compliance Officers and anyone connected with risk management in general.
7. Financial Officers, Controllers, Accounting Managers and anyone responsible for developing and deploying compliance programmes.
8. Auditors (external and internal) and Information System Auditors responsible for assessing or attesting to the adequacy of internal controls.

Frontline's IT Governance and Compliance Practice

By Dennis Sng
Managing Consultant, Frontline Technologies Pte Ltd

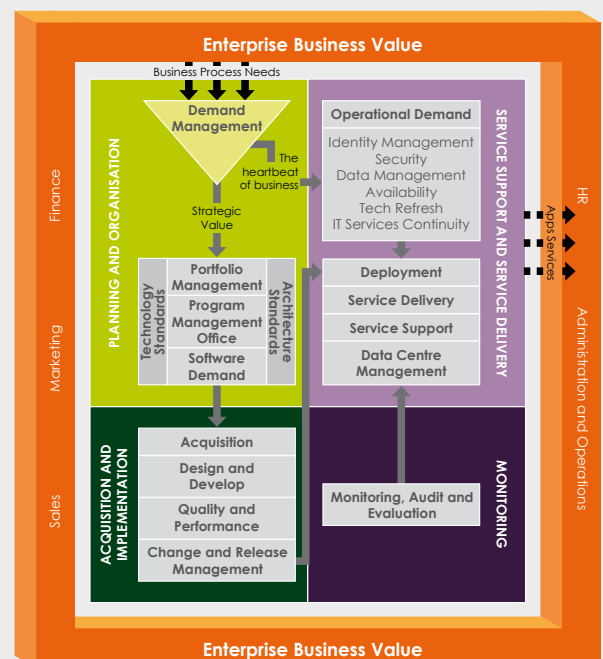
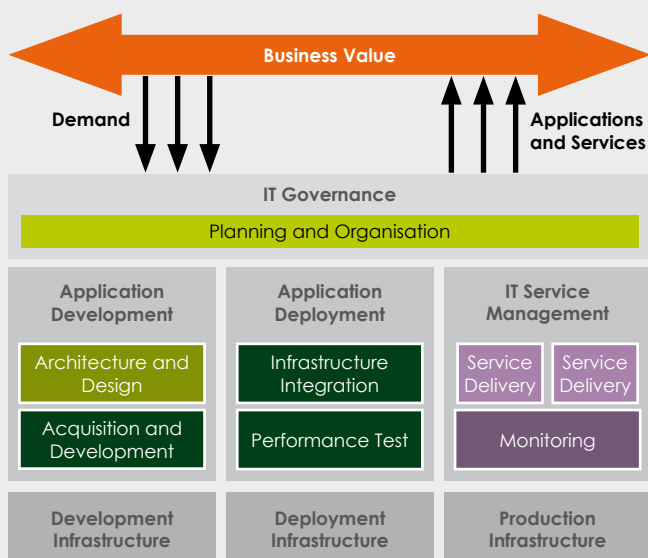
Enterprises today are under increasing pressure to meet business objectives, improve return on investment, and at the same time, comply with local and international regulatory requirements, such as the Sarbanes-Oxley Act and Basel II. For many of these companies, it is Information Technology (IT) that drives their businesses. Today, effective management of information and IT systems is critical to the survival and success of an enterprise.

IT governance is integral to the success of corporate governance as it allows efficient and effective measurable improvements to be made in related enterprise processes. Enterprises are embarking on IT governance initiatives to manage risks, improve effectiveness and efficiency and ensure compliance.

IT Governance ensures that IT always delivers business value in terms of IT applications and services to meet business demand. It addresses the following issues:

IT Governance	Are we doing the right things? Are we delivering business value?
Application Development	Are our deliverables meeting the business objectives?
Application Deployment	Will the deployment rollout proceed and scale as planned?
IT Service Management	Are our IT services meeting our committed service levels?

However, because of the broad nature of IT governance, a framework with supporting best practices is needed to facilitate its adoption. At Frontline, we have developed an IT governance solutions framework based on industry accepted best practices such as COBIT and ITIL. We also offer a comprehensive suite of consulting services for IT governance and compliance. Frontline is thus well equipped to effectively and efficiently contribute to an enterprise's IT governance initiatives. 🚀



Up Close

M. Gowthaman

Technical Director of Frontline Technologies Pte Ltd

M. Gowthaman



M. Gowthaman, Technical Director of Frontline Technologies Pte Ltd

For this first personality profile feature in FronTimes, we speak to M. Gowthaman, Technical Director of Frontline Technologies Pte Ltd. Gowthaman shares with us his take on IT and offers us a peek into the personal side of him.

M Gowthaman joined Frontline in the year 2000, at a time when Frontline was pursuing accelerated growth for its business.

Then, Frontline's IT infrastructure service capabilities were very much focused on IT infrastructure deployment. Today, he leads a team of more than 60 staff capable of providing almost the entire spectrum of professional services on IT infrastructure, including consulting, deployment and management, in partnership with leading technology players.

A veteran of 15 years in the IT industry, it is Gowthaman's conviction that any IT investments made must be able to help organisations solve their business problems and achieve positive returns. He is committed to put his IT experience and expertise to help customers reap that return on investment for their IT expenditure.

Running a professional IT services business is no easy feat. The knowledge and skill sets so valued today could easily be made into a commodity tomorrow. Gowthaman always ensures that he and his team constantly stay ahead of competition by keeping in tune with the latest in technology and by upgrading their skills

sets whenever necessary.

So, what are Gowthaman's most fulfilling moments in his career with Frontline thus far? Well, amongst them are some strategic major key wins and he finds great satisfaction when the solutions he has proposed are able to reap benefits for his customers. The experience was even more fulfilling when one of such strategic win became his first reference site for a new service rollout.

And, what sort of customer challenges keep Gowthaman's adrenaline pumping? He likes it best when well-informed customers challenge his proposed solutions in order to seek out the best solutions available and the best IT partner to work with. Gowthaman feels that this is when he can truly add value for his customers, and at the same time, enhance his expertise.

When asked about his career aspirations, Gowthaman wants to grow Frontline's professional service business five-fold in three years' time! Gowthaman feels that he is able to achieve this through a three-prong strategy of competitive pricing, a comprehensive solution offering and with quality service delivery.

However, he feels that the toughest part of this approach would be talent management — a real and common issue facing most companies today. But this may be an undue concern for Gowthaman as most of his staff perceive him as an affectionate figure and many described him as a good mentor and a supportive supervisor.

When told about the perception that his staff have of him, Gowthaman responded by saying that it is his motto in treating his staff like his customers, and to always provide them with the help and service that they need. He readily lends a listening ear, shares his technical knowledge, wisdom and personal experiences regardless of how small the problem is. By doing so, he believes that his staff will then in turn be able to provide quality service to their external customers. The only limitation that Gowthaman has to overcome is the shortage of time. Nonetheless, he makes it a point to always find time for his staff, be it in the office, or over a glass of good wine after office hours.

Gowthaman maintains a very positive outlook towards both work and life in general. To him, anything is possible — it is this outlook that have placed Gowthaman in favour of most of his customers. Even his staff agrees that Gowthaman manages his

customers very well.

With so much work demands on him, how does Gowthaman strike a good work-life balance? Like most working parents, Gowthaman dedicates his weekends and holidays for his wife, daughter, aged 12 and son, aged 8. Going on family vacations is also a way to keep the family bond strong.

In his spare time, Gowthaman works out at the gym, and he also enjoys reading and listening to classical music.

Taking a glimpse into his personal ambition, Gowthaman plans to write a book on "How to Build a Professional Service Business in Asia Pacific" in the near future. On this note, we wish him every success in his venture into the world of writing! 🇮🇳



A snapshot of Gowtham's wife, daughter and son at a recent family holiday at the Grand Canyon, USA

M. Gowthaman's Portfolio in FTPL

At Frontline Technologies Pte Ltd, Gowthaman leads a team of over 60 staff, overseeing some aspects of IT Consulting, IT Infrastructure Implementation and Integration, namely:

- Applications Consulting
- IT Infrastructure Consulting
- IT Governance Consulting
- Application Readiness Assessment
- Enterprise Network Deployment
- Data/ Storage Management
- Disaster Recovery
- Applications Infrastructure Services
- Service Level Management
- IT Strategy Development
- Solution Support
- Enterprise Support Services

Frontline IT and Corporate Governance Workshop

13 April 2006

@Grand Copthorne Waterfront Hotel

Frontline, together with our key technology partners, organised an inaugural IT and Corporate Governance Workshop on 13 April 2006 at the Grand Copthorne Waterfront Hotel. The workshop, consisting of two parallel tracks, was aimed at addressing the implementation requirements of IT and Corporate Governance in organisations.

The Executive Workshop was attended by C-level executives and it was conducted by Mr George Lekatis, a recognised expert consultant and trainer in IT risk management and compliance. This workshop was followed by an interactive panel discussion led by Mr Lekatis and moderated by Mr John Lui, Editor of MIS Asia. The attendees at the workshop found the session beneficial, as they learned about the importance of IT Governance in relation to corporate governance. The panel discussion also provided the participants with a better understanding of the challenges and values of IT Governance.

Running concurrently to the Executive Breakfast Workshop was the Technical Workshop, which was designed for our customers who needed a more in-depth knowledge about the tools and solutions available for the implementation of IT Governance. Presented by speakers from Mercury, Sun Microsystems, NetIQ,

Computer Associates and Cybertrust, the participants were given an insight into the key issues revolving around the practice of IT Governance.

CAFE Service Workshops

**Frontline and IDA
January 2006 and May 2006**

In December 2005, Frontline was awarded a three-year contract by the Singapore Government to build, deploy and manage desktop firewall solutions for the public sector.

Known as the CAFE (Centrally Administered Desktop Firewall) project, Frontline conducted two roadshows to demonstrate the benefits of CAFE to the government agencies. The sessions provided the participants with information on the features and benefits of CAFE service, as well as the processes and procedures for the service rollout in their respective agencies.

Following the successful rollout of CAFE service in three pilot agencies, Frontline conducted two other briefing update sessions to the agencies to share with them the challenges encountered during the pilot rollouts. Representatives from one of the pilot agencies were also invited to share their experiences of the service rollout during the briefing session. Government agencies that attended the briefing benefited from the experience sharing, as they are better able to prepare themselves for the implementation of CAFE service in their organisation.

Grid Asia 2006

**16-19 May 2006
@SMU City Campus, Stamford Road**

Together with Sun Microsystems, Frontline participated in Grid Asia 2006 that was held over four days 16-19 May 2006, at the new Singapore Management University (SMU) campus located at Stamford Road. This is the second annual regional event spearheaded by the National Grid Office (NGO) in Singapore. Grid Asia 2006 brought together researchers and professionals in the



Mr George Lekatis addressing the crowd at the Executive Breakfast Workshop

field Grid Computing, showcasing the latest in grid technologies and applications.

At the event, a Sun Ultra 20 workstation was featured, with animation commercial projects rendered on Frontline's Utility Grid that is powered by the latest range of 64-bit AMD Opetron Sun Fire machines from Sun Microsystems.

Cryptographic Security Seminar by nCipher

9 June 2006

@British High Commission

In collaboration with nCipher and Spring Singapore, Frontline presented a solution to provide secured digital signing and time-stamping capabilities to empower enterprises to preserve the integrity, authenticity and confidentiality of their documents.

nCipher is a leading provider of IT cryptographic security and Spring Singapore is the National Time Authority of Singapore.


CommunicAsia 2006

21-24 June 2006

@Singapore Expo

Frontline Solutions joined over 2,000 organisations in one of the most successful communications event this year, CommunicAsia 2006. Together with other local companies under the Infocomm Development Authority's (IDA) "Made by Singapore" pavilion, Frontline Solutions showcased CareLINE, a Clinical Information System that is aimed at improving the coordinated healthcare services for the entire patient care cycle.

CommunicAsia 2006 was graced by Dr Lee Boon Yang, Minister of Information, Communication and the Arts, and Dr Vivian Balakrishnan, Minister for Community Development, Youth and Sports and Second Minister for Trade and Industry.

CommunicAsia 2006 brings together the latest IT and communications, digital media and enterprise technologies from 67 participating companies, drawing over 60,000 international attendees. 



The IDA pavilion at CommunicAsia 2006



Dr Lee Boon Yang, Minister of Information, Communication and Arts (second from left), together with the Malaysian Health Minister, Mr Chua Jui Meng (third from left), learning more about CareLINE.

Upcoming Events

TACS 2006

3-5 August 2006 **@Suntec Singapore International Convention and Exhibition Centre**

In recent years, there has been an increasing emphasis for businesses to adopt IT and corporate governance. Adopting a holistic approach in IT governance will help organisations reap benefits in terms of cost savings, increased availability of resources and greater adaptability.

Frontline is proud to be a sponsor of the Technology Audit, Control and Security Conference (TACS) 2006. TACS 2006 provides an in-depth coverage of technical and management issues facing professionals in the fields of IT audit, control, security, assurance and governance.

Join us at the TACS 2006 exhibition from 3-4 August 2006 at the Suntec Convention Centre to find out more about our IT Governance and IT Security capabilities and services that can help you reap better returns from your IT investments.

Grid Computing Seminar Series for the Layman

18 August 2006 **@National Library**

Grid technology has been traditionally associated with the educational and research communities. Over the years, this technology has been increasingly applied within commercial

environments in Engineering Design, Financial Analysis and more recently, in the Digital Media industries.

This talk will explore the challenges faced when implementing Grid technology. In addition, there will also be a showcase of 3D Animation Rendering solutions.

This seminar is jointly organised by the National Library Board, National Grid Office Singapore, ICAAS and supported by the Singapore Computer Society.

Title of Seminar	Commercial Grids: Remote Rendering for 3D Animation
Date/Time	18 August 2006 (Friday), 1900 hrs
Speaker	Mr Alfred Lie , Deputy Director for the Media, Communication and Entertainment Industry, Frontline Technologies Pte Ltd
Venue	National Library Board , Visitors' Briefing Room, Level 1 100 Vistoria Street, Singapore 188064

Admission is free. For more information and to register for the event, please visit <http://webapp.ngp.org.sg/1618082006/>