

ACCORD CUSTOMER CARE SOLUTIONS LIMITED

Response To Queries From The Singapore Exchange Securities Trading Limited In Relation To The Company's FY2004 Annual Report

The Board of Directors of Accord Customer Care Solutions Limited ("the Company") refers to the queries from the Singapore Exchange Securities Trading Limited ("SGX-ST") dated 23 August 2005 in relation to its Annual Report for financial year 2004.

SGX-ST Query 1

We note that one of the associated companies, Distribution Management Solutions (Hong Kong) Co. Ltd and one of the subsidiaries, Broadmax Services Limited, were not audited. In this respect, please state whether each of these associated company and subsidiary is considered significant for the purposes of Rule 715. If so, please explain how the Company has complied with the requirements of Rules 712 and 715 of the Listing Manual.

Company's Response

Broadmax Services Limited (incorporated in the British Virgin Islands) ("Broadmax") has been audited for consolidation purposes only and no audit reports were issued. In accordance with Rule 718's definition of what constitutes a significant subsidiary or associated company, we confirm that:

- (a) the net tangible assets of each of Distribution Management Solutions (Hong Kong) Co. Ltd (incorporated in Hong Kong) ("DMSHK") and Broadmax represent less than 20% of the Company's consolidated net tangible assets; and
- (b) the pre-tax profits of each of DMSHK and Broadmax account for less than 20% of the Company's consolidated pre-tax profits.

Accordingly, each of DMSHK and Broadmax is not considered to be significant for the purposes of Rule 715(2) of the Listing Manual.

SGX-ST Query 2

We note that one of the subsidiaries, P.T. Accord Customer Care Solutions was audited by Drs Johan, Malonda & Partners. Please state if this subsidiary is considered significant for the purposes of Rule 715. If so, please confirm that the Company has complied with the requirements of Rules 712 and 715 of the Listing Manual.

Company's Response

In accordance with Rule 718's definition of what constitutes a significant subsidiary, we confirm that:

- (a) the net tangible assets of P.T. Accord Customer Care Solutions ("PTACCS") represent less than 20% of the Company's consolidated net tangible assets; and

- (b) the pre-tax profits of PTACCS account for less than 20% of the Company's consolidated pre-tax profits.

Accordingly, PTACCS is not considered to be significant for the purposes of Rule 715(2) of the Listing Manual.

BY ORDER OF THE BOARD

Woo Kah Wai
Company Secretary

29 August 2005
Singapore