

**AT SYSTEMATIZATION BERHAD (Company No.644800-X)**  
**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 NOVEMBER 2010**

	As at <b>30.11.10</b> (Unaudited)	As at <b>28.02.10</b> (Audited) (Restated)
	<b>RM'000</b>	<b>RM'000</b>
<b>NON-CURRENT ASSETS</b>		
Property, Plant and Equipment	29,365	29,718
Investment Property	550	550
Development Expenditure	78	138
	<b>29,993</b>	<b>30,406</b>
<b>CURRENT ASSETS</b>		
Inventories	4,403	3,464
Trade and Other Receivables	9,991	13,930
Prepayments	159	162
Current Tax Assets	3	7
Cash and Cash Equivalents	3,104	2,530
	<b>17,660</b>	<b>20,093</b>
<b>CURRENT LIABILITIES</b>		
Trade and Other Payables	6,168	7,883
Advance Payments from Customers	1,083	202
Loans and Borrowings	4,476	6,299
Current Tax Liabilities	123	61
	<b>11,850</b>	<b>14,445</b>
<b>NET CURRENT ASSETS</b>	<b>5,810</b>	<b>5,648</b>
<b>NON-CURRENT LIABILITIES</b>		
Loans and Borrowings	12,852	13,549
Deferred Tax Liabilities	441	441
	<b>13,293</b>	<b>13,990</b>
<b>NET ASSETS</b>	<b>22,510</b>	<b>22,064</b>
<b>FINANCED BY:-</b>		
Share Capital	17,895	17,895
Share Premium	10,749	10,749
Revaluation Surplus	217	217
Currency Translation Reserve	219	193
Accumulated Losses	(6,570)	(7,232)
<b>SHAREHOLDERS' EQUITY</b>	<b>22,510</b>	<b>21,822</b>
Non-Controlling Interest	-	242
<b>TOTAL EQUITY</b>	<b>22,510</b>	<b>22,064</b>
<b>Net Assets Per Ordinary Share Attributable to Ordinary Equity Shareholders (Sen)</b>	<b>12.58</b>	<b>12.19</b>

Note:-

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 28 February 2010 and the accompanying explanatory notes attached to the interim financial statements.

**AT SYSTEMATIZATION BERHAD (Company No.644800-X)  
CONDENSED CONSOLIDATED INCOME STATEMENT  
FOR THE QUARTER ENDED 30 NOVEMBER 2010**

	<b>Current Year Quarter 30.11.10 (Unaudited) RM'000</b>	<b>Individual Quarter Preceding Year Corresponding Quarter 30.11.09 (Unaudited) RM'000</b>	<b>Current Year to Date 30.11.10 (Unaudited) RM'000</b>	<b>Cumulative Quarter Preceding Year Corresponding Period 30.11.09 (Unaudited) RM'000</b>
Revenue	9,672	6,757	26,996	16,369
Other Income	137	128	355	317
Operating Expenses	(9,174)	(6,605)	(25,730)	(18,437)
<b>Operating Profit/(Loss)</b>	<b>635</b>	<b>280</b>	<b>1,621</b>	<b>(1,751)</b>
Finance Costs	(268)	(270)	(803)	(785)
<b>Profit/(Loss) before Tax</b>	<b>367</b>	<b>10</b>	<b>818</b>	<b>(2,536)</b>
Tax Expense	(106)	(5)	(206)	(20)
<b>Profit/(Loss) for the Period</b>	<b>261</b>	<b>5</b>	<b>612</b>	<b>(2,556)</b>
Attributable to:-				
-Shareholders of the Company	239	9	590	(2,478)
-Non-Controlling Interest	22	(4)	22	(78)
	<b>261</b>	<b>5</b>	<b>612</b>	<b>(2,556)</b>
<b>Earnings/(Loss) Per Share (Sen)</b>				
- Basic	0.13	0.01	0.33	(1.38)
- Diluted	-	-	-	-

Note:-

The Condensed Consolidated Income Statement should be read in conjunction with the Audited Financial Statements for the financial year ended 28 February 2010 and the accompanying explanatory notes attached to the interim financial statements.

**AT SYSTEMATIZATION BERHAD (Company No.644800-X)**  
**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE QUARTER ENDED 30 NOVEMBER 2010**

	<b>Current Year Quarter 30.11.10 (Unaudited) RM'000</b>	<b>Individual Quarter Preceding Year Corresponding Quarter 30.11.09 (Unaudited) RM'000</b>	<b>Current Year to Date 30.11.10 (Unaudited) RM'000</b>	<b>Cumulative Quarter Preceding Year Corresponding Period 30.11.09 (Unaudited) RM'000</b>
<b>Net Profit/(Loss) for the Period</b>	<b>261</b>	<b>5</b>	<b>612</b>	<b>(2,556)</b>
<hr/>				
Other Comprehensive Income:-				
Exchange Differences on Translation of Foreign Operations	110	(46)	21	(68)
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Other Comprehensive Income for the Period	110	(46)	21	(68)
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<b>Total Comprehensive Income for the Period</b>	<b>371</b>	<b>(41)</b>	<b>633</b>	<b>(2,624)</b>
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Attributable to:-				
-Shareholders of the Company	356	(37)	618	(2,546)
-Non-Controlling Interest	15	(4)	15	(78)
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	<b>371</b>	<b>(41)</b>	<b>633</b>	<b>(2,624)</b>
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Note:-

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 28 February 2010 and the accompanying explanatory notes attached to the interim financial statements.

**AT SYSTEMATIZATION BERHAD (Company No.644800-X)**  
**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE QUARTER ENDED 30 NOVEMBER 2010**

	Share		Non-Distributable		Distributable	Shareholders' Funds	Non-Controlling Interest	Total Equity
	Capital	Premium	Revaluation Surplus	Currency Translation Reserve	Accumulated Losses			
(Unaudited)	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance at 1 March 2010	17,895	10,749	180	193	(7,232)	21,785	242	22,027
Effect of Adopting Amendment to FRS117	-	-	37	-	-	37	-	37
As Restated	17,895	10,749	217	193	(7,232)	21,822	242	22,064
Other Comprehensive Income for the Period	-	-	-	28	590	618	15	633
	17,895	10,749	217	221	(6,642)	22,440	257	22,697
Acquisition of Additional Equity from Non-Controlling Interest	-	-	-	(2)	72	70	(257)	(187)
Balance at 30 November 2010	<b>17,895</b>	<b>10,749</b>	<b>217</b>	<b>219</b>	<b>(6,570)</b>	<b>22,510</b>	<b>-</b>	<b>22,510</b>

	Share		Non-Distributable		Distributable	Shareholders' Funds	Non-Controlling Interest	Total Equity
	Capital	Premium	Revaluation Surplus	Currency Translation Reserve	Accumulated Losses			
(Unaudited)	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance at 1 March 2009	17,895	10,749	180	229	(5,496)	23,557	318	23,875
Effect of Adopting Amendment to FRS117	-	-	409	-	(6)	403	-	403
As Restated	17,895	10,749	589	229	(5,502)	23,960	318	24,278
Other Comprehensive Income for the Period	-	-	-	(68)	(2,478)	(2,546)	(78)	(2,624)
	17,895	10,749	589	161	(7,980)	21,414	240	21,654
Disposal of Subsidiary	-	-	-	-	-	-	(10)	(10)
Balance at 30 November 2009	<b>17,895</b>	<b>10,749</b>	<b>589</b>	<b>161</b>	<b>(7,980)</b>	<b>21,414</b>	<b>230</b>	<b>21,644</b>

Note:-

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial year ended 28 February 2010 and the accompanying explanatory notes attached to the interim financial statements.

**AT SYSTEMATIZATION BERHAD (Company No.644800-X)**  
**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE QUARTER ENDED 30 NOVEMBER 2010**

	<b>Current Year to Date 30.11.10 (Unaudited) RM'000</b>	<b>Preceding Year Corresponding Period 30.11.09 (Unaudited) RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit/(Loss) Before Tax	816	(2,536)
Adjustment for:-		
Non-Cash Items	2,168	2,257
Non-Operating Items	776	706
Operating Profit Before Working Capital Changes	<u>3,760</u>	<u>427</u>
Increase in Inventories	(939)	(612)
Decrease/(Increase) in Receivables and Prepayments	3,787	(1,166)
(Increase)/Decrease in Payables and Advance Payments	(651)	365
Cash Generated from/(Used in) Operations	<u>5,957</u>	<u>(986)</u>
Interest Paid	(803)	(772)
Tax Paid	(142)	(35)
Net Cash from/(Used in) Operating Activities	<b>5,012</b>	<b>(1,793)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Acquisition of Additional Equity from Non-Controlling Interest	(187)	-
Interest Received	5	-
Other Investments	-	(10)
Purchase of Property, Plant and Equipment	(658)	(61)
Net Cash Used in Investing Activities	<b>(840)</b>	<b>(71)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Decrease in short term borrowings	(1,011)	303
Repayment of Hire Purchase Obligations	(968)	(853)
Repayment of Term Loans	(695)	(941)
Term Loans Raised	-	2,501
Net Cash (Used in)/from Financing Activities	<b>(2,674)</b>	<b>1,010</b>
Currency Translation Differences	10	(50)
Net Increase/(Decrease) in Cash and Cash Equivalents	<u>1,508</u>	<u>(904)</u>
Cash and Cash Equivalents Brought Forward	<u>(362)</u>	<u>(1,803)</u>
Cash and Cash Equivalents Carried Forward	<b>1,146</b>	<b>(2,707)</b>
<b>Represented by:-</b>		
Cash and Cash Equivalents	3,104	1,287
Bank Overdrafts	(1,958)	(3,994)
	<b>1,146</b>	<b>(2,707)</b>

Note:-

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 28 February 2010 and the accompanying explanatory notes attached to the interim financial statements.

**AT SYSTEMATIZATION BERHAD (Company No.644800-X)  
NOTES TO THE INTERIM FINANCIAL STATEMENTS  
FOR THE QUARTER ENDED 30 NOVEMBER 2010**

**PART A: EXPLANATORY NOTES PURSUANT TO THE FINANCIAL REPORTING  
STANDARD (“FRS”) 134: INTERIM FINANCIAL REPORTING**

**A1) Basis of Preparation**

The interim financial report is unaudited and has been prepared in compliance with Financial Reporting Standard (“FRS”) 134: “Interim Financial Reporting” issued by the Malaysian Accounting Standards Board (“MASB”) and the requirements as set out in Chapter 9 Part K Paragraph 9.22 (Appendix 9B) of the Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Malaysia”).

The interim financial statements should be read in conjunction with the audited financial statements for the financial year ended 28 February 2010 and the accompanying notes attached to the interim financial statements. The interim financial statements contain condensed consolidated financial statements and selected explanatory notes. The notes provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of AT Systematization Berhad (“AT” or the “Company”) and its wholly-owned subsidiary companies (hereinafter referred to as the “Group”) since the financial year ended 28 February 2010.

**A2) Changes in Accounting Policies**

The accounting policies and methods of computations adopted in the interim financial statements are consistent with those adopted in the audited financial statements for the financial year ended 28 February 2010 except for the adoption of new Financial Reporting Standards (“FRS”), amendments to FRSs and IC Interpretations as disclosed below:-

Standard/Interpretation	Effective for the Financial Periods Beginning on or after
Amendments to FRS 1 First-time Adoption of Financial Reporting Standards and FRS 127 Consolidated and Separate Financial Statements: Cost of an Investment in a Subsidiary, Jointly Controlled Entity or Associate	1 January 2010
Amendments to FRS 2 Share-based Payment: Vesting Conditions and Cancellations	1 January 2010
Amendments to FRS 132 Financial Instruments: Presentation	1 January 2010
Amendments to FRS 139 Financial Instruments: Recognition and Measurement, FRS 7 Financial Instruments: Disclosures and IC Interpretation 9 Reassessment of Embedded Derivatives	1 January 2010
Amendments to FRSs contained in the document entitled “Improvements to FRSs (2009)”	1 January 2010
FRS 4 Insurance Contracts	1 January 2010
FRS 7 Financial Instruments: Disclosures	1 January 2010

**AT SYSTEMATIZATION BERHAD (Company No.644800-X)  
NOTES TO THE INTERIM FINANCIAL STATEMENTS  
FOR THE QUARTER ENDED 30 NOVEMBER 2010**

**PART A: EXPLANATORY NOTES PURSUANT TO THE FINANCIAL REPORTING  
STANDARD (“FRS”) 134: INTERIM FINANCIAL REPORTING**

**A2) Changes in Accounting Policies (Cont’d)**

Standard/Interpretation	Effective for the Financial Periods Beginning on or after
FRS 8 Operating Segments	1 July 2009
FRS 101 Presentation of Financial Statements (revised in 2009)	1 January 2010
FRS 123 Borrowings Costs	1 January 2010
FRS 139 Financial Instruments: Recognition and Measurement	1 January 2010
IC Interpretation 9 Reassessment of Embedded Derivatives	1 January 2010
IC Interpretation 10 Interim Financial Reporting and Impairment	1 January 2010
IC Interpretation 11 FRS 2 – Group and Treasury Share Transactions	1 January 2010
IC Interpretation 13 Customer Loyalty Programmes	1 January 2010
IC Interpretation 14 FRS 119 – The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction	1 January 2010

The above new FRSs, amendments to FRSs and IC Interpretations are not expected to have any material impact on the financial statements of the Group except for FRS 117 Leases.

The Group has adopted the amendment to FRS117. The Group has reassessed and determined that all leasehold land of the Group which is in substance finance lease has reclassified the leasehold land to property, plant and equipment. The reclassification has been accounted for retrospectively and certain comparative figures as at 28 February 2010 have been restated as shown below:-

	<b>28.02.2010</b>	<b>28.02.2010</b>
	<b>Restated</b>	<b>Previously Stated</b>
<b>Net Carrying Amount</b>	<b>RM’000</b>	<b>RM’000</b>
Property, Plant and Equipment	29,718	25,601
Prepaid Lease Payments	-	4,067
Deferred Tax Liabilities	441	428
Revaluation Surplus	217	180

**A3) Seasonal or Cyclical Factors**

The Group’s performance is, to certain extent, dependent on the cyclical nature of the electronics and semiconductors industries.

**AT SYSTEMATIZATION BERHAD (Company No.644800-X)  
NOTES TO THE INTERIM FINANCIAL STATEMENTS  
FOR THE QUARTER ENDED 30 NOVEMBER 2010**

**PART A: EXPLANATORY NOTES PURSUANT TO THE FINANCIAL REPORTING  
STANDARD (“FRS”) 134: INTERIM FINANCIAL REPORTING**

**A4) Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows**

There were no unusual items affecting assets, liabilities, equity, net income or cash flows during the current quarter and financial year-to-date.

**A5) Material Changes in Estimates**

There was no material changes in estimates of amount reported in prior interim period or financial period that have a material effect in the current quarter and financial year-to-date.

**A6) Debt and Equity Securities**

There were no issuances, repurchases, and repayments of long term debt and equity issued during the current quarter and financial year-to-date.

**A7) Dividend Paid**

There was no dividend paid in the current quarter and financial year-to-date.

**A8) Segmental Information**

No segment reporting has been prepared as the Group is principally engaged in a single business segment, namely the design and manufacture of equipment and machinery and fabrication of industrial and engineering parts.

**A9) Valuation of Property, Plant and Equipment**

The carrying amount of property, plant and equipment of the Group has been brought forward, without amendment from the previous audited financial statements.

**A10) Events Subsequent to the Statement of Financial Position Date**

There were no materials events subsequent to the reporting period that have not been reflected in the interim financial statements as at the date of this report.



**AT SYSTEMATIZATION BERHAD (Company No.644800-X)  
NOTES TO THE INTERIM FINANCIAL STATEMENTS  
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**PART A: EXPLANATORY NOTES PURSUANT TO THE FINANCIAL REPORTING  
STANDARD (“FRS”) 134: INTERIM FINANCIAL REPORTING**

**A11) Changes in the Composition of the Group**

The acquisition of the remaining 199,995 shares of THB10 each in Automation Technology Systematization Industries Ltd (“ATSi”) representing approximately 10% of the issued and paid-up share capital of ATSi by AT Engineering Sdn Bhd, a wholly-owned subsidiary of AT at a total purchase consideration of RM186,522 has been completed and announced to Bursa Securities on 6<sup>th</sup> October 2010.

**A12) Changes in Contingent Liabilities or Contingent Assets**

There were no material contingent liabilities or contingent assets to be disclosed as at the date of the interim financial statements.

**A13) Capital Commitments**

There was no capital commitment in the current quarter under review.

**A14) Related Party Transactions**

There were no significant transactions with related parties other than those occurred in the ordinary course of business.

There were no transactions with the directors other than directors’ remuneration which is in accordance with the terms and conditions of their appointment.

**AT SYSTEMATIZATION BERHAD (Company No.644800-X)  
NOTES TO THE INTERIM FINANCIAL STATEMENTS  
FOR THE QUARTER ENDED 30 NOVEMBER 2010**

**PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE  
LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

**B1) Review of Performance**

The Group recorded revenue of approximately RM9.67million and RM27.0million respectively in the current individual and cumulative quarter compared to revenue of approximately RM6.76million and RM16.37million respectively in the corresponding individual and cumulative quarter of the preceding year. The revenue of the Group for the current year to date has improved by approximately 64.9% as compared to the preceding year corresponding period. The increase in revenue was mainly due to the overall improvement in demand for both automated equipments and precision tooling business.

The Group recorded profit before tax of approximately RM0.37million and RM0.82million respectively in the current individual and cumulative quarter compared to the profit before tax of approximately RM10,000 and loss before tax of approximately RM2.54million in the corresponding individual and cumulative quarter of the preceding year. The profit performance of the Group was in line with the increase in revenue.

**B2) Material Change in the Profit before Taxation of Current Quarter Compared with the Immediate Preceding Quarter**

The Group recorded revenue of approximately RM9.67million in the current quarter compared to the revenue of approximately RM9.72million in the preceding quarter.

The Group recorded profit before tax of approximately RM0.37million in the current quarter compared to profit before tax of approximately RM0.55million in the immediate preceding quarter.

**B3) Current Year Prospects**

There are signs of recovery in electronic industry which the Group expects to secure higher orders from those subsectors we supported. Barring any unforeseen circumstances, the Group is optimistic of achieving better results for the current financial year.

**B4) Variance between Actual Profit and Forecast Profit**

The Group did not issue any profit forecast or profit guarantee during the current quarter under review.

**AT SYSTEMATIZATION BERHAD (Company No.644800-X)  
NOTES TO THE INTERIM FINANCIAL STATEMENTS  
FOR THE QUARTER ENDED 30 NOVEMBER 2010**

**PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE  
LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

**B5) Taxation**

	<b>Current Year Quarter</b>	<b>Current Year-to-Date</b>
	<b>30.11.10</b>	<b>30.11.10</b>
	<b>RM'000</b>	<b>RM'000</b>
Income Tax	106	206
Deferred Tax Liabilities	-	-
Total	<u>106</u>	<u>206</u>

The effective tax rate of the Group is lower than that of the statutory income tax rate due to the availability of unutilized business loss and tax incentive in certain subsidiaries.

**B6) Unquoted Investments and Properties**

There were no sales and purchases of unquoted investments and properties for the current quarter.

**B7) Quoted Securities**

There were no purchases or disposals of quoted securities for the current quarter.

**B8) Corporate Proposals**

There are no corporate proposals other than the Proposed Special Bumiputera Issue approved by the shareholders at the Extraordinary General Meeting duly convened on 26<sup>th</sup> July 2010, which has yet to be implemented.

**AT SYSTEMATIZATION BERHAD (Company No.644800-X)  
NOTES TO THE INTERIM FINANCIAL STATEMENTS  
FOR THE QUARTER ENDED 30 NOVEMBER 2010**

**PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE  
LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

**B9) Borrowings and Debts Securities**

The Groups' borrowings as at 30 November 2010 are as follows:-

	<b>Secured RM'000</b>	<b>Unsecured RM'000</b>	<b>Total RM'000</b>
<b>Short Term Borrowings:-</b>			
Bank Overdrafts	1,958	-	1,958
Bankers Acceptance	206	-	206
Hire Purchase Payables	1,297	-	1,297
Term Loans	1,015	-	1,015
	<u>4,476</u>	<u>-</u>	<u>4,476</u>
<b>Long Term Borrowings:-</b>			
Hire Purchase Payables	2,226	-	2,226
Term Loans	10,626	-	10,626
	<u>12,852</u>	<u>-</u>	<u>12,852</u>
<b>Total</b>	<u>17,328</u>	<u>-</u>	<u>17,328</u>

Included in the Group's borrowings are foreign currency borrowing denominates in Thai Baht of approximately RM0.19million (comprising of approximately THB1.88million).

**B10) Off Statement of Financial Position Financial Instruments**

There were no financial instruments with off Statement of Financial Position risk as at the date of the interim financial statements.

**B11) Material Litigation**

There were no material litigations against the Group or taken by the Group as at the date of the interim financial statements. The directors of the Group do not have any knowledge of any proceeding pending or threatened against the Group which might materially and adversely affect the financial position or business of the Group.

**AT SYSTEMATIZATION BERHAD (Company No.644800-X)  
NOTES TO THE INTERIM FINANCIAL STATEMENTS  
FOR THE QUARTER ENDED 30 NOVEMBER 2010**

**PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE  
LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

**B12) Earnings/(Loss) per Share**

The basic earnings/(loss) per share is calculated by dividing the Group's individual and cumulative net profit/(loss) for the financial period attributable to shareholders of the Company by the weighted average number of ordinary shares in issue during the financial period as follows:-

	<b>Individual Quarter</b>		<b>Cumulative Period</b>	
	<b>Current Year Quarter</b>	<b>Preceding Year Corresponding Quarter</b>	<b>Current Year to Date</b>	<b>Preceding Year Corresponding Period</b>
	<b>30.11.10</b>	<b>30.11.09</b>	<b>30.11.10</b>	<b>30.11.09</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Net Profit/(Loss) Attributable to Shareholders of the Company (RM'000)	239	9	590	(2,478)
Weighted Average Number of Shares in Issue ('000)	178,950	178,950	178,950	178,950
Earnings/(Loss) Per Share				
- Basic (sen)	0.13	0.01	0.33	(1.38)
- Diluted (sen)	-	-	-	-

The diluted profit/(loss) per share equals the basic profit/(loss) per share as the Group did not have any dilutive potential ordinary shares during the financial period.

**B13) Audit Report Qualifications**

The auditors' report on the preceding audited financial statements of the Company and its subsidiaries for the financial year ended 28 February 2010 did not contain any qualification.

**B14) Authorization for Issue**

The interim financial report was authorized for issue by the Board of Directors in accordance with a resolution of the Board.