

# VisDynamics Holdings Berhad

(Company No: 677095-M)

Incorporated in Malaysia

## UNAUDITED CONDENSED CONSOLIDATED INCOME STATEMENT FOR THE THREE (3) MONTHS YEAR ENDED 31 JANUARY 2011

(The figures have not been audited)

|   | INDIVIDUAL QUARTER   |   | CUMULATIVE QUARTER  |  |
|---|--|---|---|--|
|   | CURRENT YEAR<br>QUARTER<br>ENDED<br>31 JANUARY 2011<br>RM'000<br>(Unaudited) | PRECEDING YEAR<br>QUARTER<br>ENDED<br>31 JANUARY 2010<br>RM'000<br>(Unaudited)<br>(Reinstate) | CURRENT YEAR<br>THREE (3) MONTHS<br>CUMULATIVE<br>TO-DATE<br>31 JANUARY 2011<br>RM'000<br>(Unaudited) | PRECEDING YEAR<br>THREE (3) MONTHS<br>CUMULATIVE<br>TO-DATE<br>31 JANUARY 2010<br>RM'000<br>(Unaudited)<br>(Reinstate) |
| Revenue                                 | 4,460  | 1,529   | 4,460   | 1,529  |
| Cost of Sales                           | (2,161)  | (703)   | (2,161)   | (703)  |
| <b>Gross Profit</b>                     | <b>2,299</b>   | <b>826</b>  | <b>2,299</b>  | <b>826</b>   |
| Other Operating Income                  | 5  | 69  | 5   | 69   |
| Human Resource Related Expenses         | (532)  | (470)   | (532)   | (470)  |
| Administrative Expenses                 | (126)  | (75)  | (126)   | (75)   |
| Logistic Expenses                       | (23)   | (33)  | (23)  | (33)   |
| Selling and Distribution Expenses       | (120)  | (135)   | (120)   | (135)  |
| Research and Development                | (98)   | (54)  | (98)  | (54)   |
| Other Operating Expenses                | (262)  | (245)   | (262)   | (245)  |
| <b>Profit/(Loss) From Operations</b>    | <b>1,143</b>   | <b>(117)</b>  | <b>1,143</b>  | <b>(117)</b>   |
| Finance Cost                            | (62)   | (18)  | (62)  | (18)   |
| <b>Profit/(Loss) Before Taxation</b>    | <b>1,081</b>   | <b>(135)</b>  | <b>1,081</b>  | <b>(135)</b>   |
| Taxation                                | -  | -   | -   | -  |
| <b>Profit/(Loss) For The Period</b>     | <b>1,081</b>   | <b>(135)</b>  | <b>1,081</b>  | <b>(135)</b>   |
| <b>Attributable to:</b>                 |  |   |   |  |
| Equity holders of the parent            | 1,081  | (135)   | 1,081   | (135)  |
| Minority Interest                       | -  | -   | -   | -  |
| <b>Net Profit/(Loss) For The Period</b> | <b>1,081</b>   | <b>(135)</b>  | <b>1,081</b>  | <b>(135)</b>   |
| <b>Profit/(Loss) Per Share</b>          |  |   |   |  |
| <b>(i) Basic (sen)</b>                  | <b>1.61</b>  | <b>(0.20)</b>   | <b>1.61</b>   | <b>(0.20)</b>  |
| <b>(ii) Fully diluted (sen)</b>         | <b>N/A</b>   | <b>N/A</b>  | <b>N/A</b>  | <b>N/A</b>   |

(The accompanying notes form an integral part of, and should be read in conjunction with this interim financial statements)

# VisDynamics Holdings Berhad

(Company No: 677095-M)

Incorporated in Malaysia

## UNAUDITED CONDENSED CONSOLIDATED BALANCE SHEET

AS AT 31 JANUARY 2011

(The figures have not been audited)

|  | Unaudited<br>As At<br>31 JANUARY 2011<br>RM'000 | Audited<br>As At<br>31 OCTOBER 2010<br>RM'000 |
|--|---|---|
| <b>ASSETS</b>  |   |   |
| <b>NON-CURRENT ASSETS</b>                                  |   |   |
| Property, plant and equipment                              | 6,335   | 6,482   |
| Development expenditure                                    | 128   | 122   |
| Goodwill on consolidation                                  | 1,576   | 1,576   |
| Intangible Assets  | 58  | 59  |
| Deferred tax asset   | 83  | 83  |
| <b>Total Non-Current Assets</b>                            | <b>8,180</b>                                    | <b>8,322</b>                                  |
| <b>CURRENT ASSETS</b>                                      |   |   |
| Inventories  | 8,253   | 7,485   |
| Trade receivables  | 6,026   | 8,815   |
| Other receivables, deposits and prepayments                | 142   | 130   |
| Fixed deposit  | -   | 1,330   |
| Cash and bank balances                                     | 4,232   | 961   |
| <b>Total Current Assets</b>                                | <b>18,653</b>                                   | <b>18,721</b>                                 |
| <b>TOTAL ASSETS</b>  | <b>26,833</b>                                   | <b>27,043</b>                                 |
| <b>EQUITY AND LIABILITIES</b>                              |   |   |
| <b>EQUITY</b>  |   |   |
| Ordinary share capital                                     | 6,709   | 6,709   |
| Share Premium  | 8,169   | 8,169   |
| Equity Compensation Reserve                                | 66  | 66  |
| Retained profits   | 3,583   | 2,502   |
| <b>Equity attributable to equity holders of the parent</b> | <b>18,527</b>                                   | <b>17,446</b>                                 |
| Minority interests   | -   | -   |
| <b>TOTAL EQUITY</b>  | <b>18,527</b>                                   | <b>17,446</b>                                 |
| <b>LIABILITIES</b>   |   |   |
| <b>NON-CURRENT LIABILITIES</b>                             |   |   |
| Borrowings   | 762   | 846   |
| <b>Total Non-Current Liabilities</b>                       | <b>762</b>                                      | <b>846</b>                                    |
| <b>CURRENT LIABILITIES</b>                                 |   |   |
| Trade payables   | 2,141   | 3,605   |
| Other payables and accruals                                | 1,874   | 2,722   |
| Borrowings   | 3,529   | 2,424   |
| <b>Total Current Liabilities</b>                           | <b>7,544</b>                                    | <b>8,751</b>                                  |
| <b>TOTAL LIABILITIES</b>                                   | <b>8,306</b>                                    | <b>9,597</b>                                  |
| <b>TOTAL EQUITY AND LIABILITIES</b>                        | <b>26,833</b>                                   | <b>27,043</b>                                 |
| Net assets value per share (RM)                            | 0.28  | 0.26  |

(The accompanying notes form an integral part of, and should be read in conjunction with this interim financial statements)

# VisDynamics Holdings Berhad

(Company No: 677095-M)

Incorporated in Malaysia

## UNAUDITED CONDENSED CONSOLIDATED CASH FLOW STATEMENT FOR THE FINANCIAL YEAR ENDED 31 JANUARY 2011

|   | THREE (3) MONTHS<br>CUMULATIVE<br>TO-DATE<br>31 JANUARY 2011<br>(Unaudited) | THREE (3) MONTHS<br>CUMULATIVE<br>TO-DATE<br>31 JANUARY 2010<br>(Unaudited) |
|---|---|---|
|   | RM'000  | RM'000  |
| <b>NET PROFIT/(LOSS) BEFORE TAXATION</b>                            | <b>1,081</b>  | <b>(135)</b>  |
| Adjustment for:-  |   |   |
| Depreciation of property, plant and equipment                       | 155   | 241   |
| Amortisation of development expenditure                             | 6   | 10  |
| Amortisation of Trademarks and Patents                              | 2   | 1   |
| (Reversal)/Addition of provision and accruals                       | (775)   | 28  |
| Development expenditure transferred to income statement             | -   | 311   |
| Loss on foreign exchange - unrealised                               | 94  | 6   |
| Interest income   | (5)   | (3)   |
| Interest expenses   | 55  | 15  |
| <b>Operating profit before working capital changes</b>              | <b>613</b>  | <b>474</b>  |
| Increase in inventories   | (768)   | (1,076)   |
| Decrease in trade and other receivables                             | 2,756   | 712   |
| (Decrease)/Increase in trade and other payables                     | (1,520)   | 369   |
| <b>Cash generated from operations</b>                               | <b>1,081</b>  | <b>479</b>  |
| Interest paid   | (55)  | (15)  |
| <b>NET CASH FROM OPERATING ACTIVITIES</b>                           | <b>1,026</b>  | <b>464</b>  |
| <b>CASH FLOWS FOR INVESTING ACTIVITIES</b>                          |   |   |
| Payment for development expenditure                                 | (12)  | (57)  |
| Interest received   | 5   | 3   |
| Purchase of property, plant and equipment                           | (9)   | (4)   |
| <b>NET CASH FOR INVESTING ACTIVITIES</b>                            | <b>(16)</b>   | <b>(58)</b>   |
| <b>CASH FLOWS FOR FINANCING ACTIVITIES</b>                          |   |   |
| Drawdown of banker acceptance                                       | 2,658   |   |
| Repayment of term loan  | (75)  | (90)  |
| Repayment of banker acceptance                                      | (1,550)   | -   |
| Repayment of HP Creditor  | (12)  | (11)  |
| <b>NET CASH FOR FINANCING ACTIVITIES</b>                            | <b>1,021</b>  | <b>(101)</b>  |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>                    | <b>2,031</b>  | <b>305</b>  |
| <b>EFFECT OF EXCHANGE RATE ON CASH AND CASH EQUIVALENTS</b>         | <b>(90)</b>   | <b>8</b>  |
| <b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR</b> | <b>2,291</b>  | <b>2,113</b>  |
| <b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>                   | <b>4,232</b>  | <b>2,426</b>  |

(The accompanying notes form an integral part of, and should be read in conjunction with this interim financial statements)

# VisDynamics Holdings Berhad

(Company No: 677095-M)

*Incorporated in Malaysia*

## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL YEAR ENDED 31 JANUARY 2011

(The figures have not been audited)

|                              | Share<br>Capital | Share<br>Premium | Equity<br>Compensation<br>Reserve | Retained<br>Profits | Total         |
|------------------------------|------------------|------------------|-----------------------------------|---------------------|---------------|
|                              | RM '000          | RM '000          | RM '000                           | RM '000             | RM '000       |
| <b>As At 31 October 2009</b> | <b>6,709</b>     | <b>8,169</b>     | <b>66</b>                         | <b>281</b>          | <b>15,225</b> |
| Net Profit For The Year      | -                | -                | -                                 | 2,221               | 2,221         |
| <b>As At 31 October 2010</b> | <b>6,709</b>     | <b>8,169</b>     | <b>66</b>                         | <b>2,502</b>        | <b>17,446</b> |
| Net Profit For The Period    | -                | -                | -                                 | 1,081               | 1,081         |
| <b>As At 31 January 2011</b> | <b>6,709</b>     | <b>8,169</b>     | <b>66</b>                         | <b>3,583</b>        | <b>18,527</b> |

(The accompanying notes form an integral part of, and should be read in conjunction with this interim financial statements)

## PART A – EXPLANATORY NOTE PURSUANT TO FRS 134

### 1. Accounting Policies

The interim financial report is unaudited and is prepared in accordance with Financial Reporting Standard (FRS) 134 “Interim Financial Reporting” and Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad (“**Bursa Securities**”) for the ACE Market.

The accounting policies and methods of computation adopted for the interim financial report are consistent with those adopted by the Group in the audited financial statements for the year ended 31 October 2010, except for the adoption of the following new Financial Reporting Standards (“FRS”) and issues Committee Interpretations (“IC Interpretations”) effective for the financial periods beginning on or after 1 January 2010.

| <u>Standard/Interpretation</u>  | <u>Effective for the financial periods beginning on or after</u> |
|---|--|
| Amendments to FRS 1 <i>First-time adoption of Financial Reporting Standard</i> and FRS 127 <i>Consolidated and Separate Financial Statements: Cost of an Investment in a Subsidiary, Jointly Controlled Entity or Associate</i> | 1-Jan-2010   |
| Amendments to FRS 2 <i>Share-based Payment: Vesting Conditions and Cancellations</i>  | 1-Jan-2010   |
| Amendments to FRS 132 <i>Financial Instruments: Presentation</i>  | 1-Jan-2010   |
| Amendments to FRS 139 <i>Financial Instruments: Recognition and Measurement</i> , FRS 7 <i>Financial Instruments: Disclosures</i> and IC Interpretation 9 <i>Reassessment of Embedded Derivatives</i>                           | 1-Jan-2010   |
| Amendments to FRSs contained in the document entitled “ <i>Improvements to FRSs (2009)</i> ”  | 1-Jan-2010   |
| FRS 4 <i>Insurance Contracts</i>  | 1-Jan-2010   |
| FRS 7 <i>Financial Instruments: Disclosures</i>   | 1-Jan-2010   |
| FRS 8 <i>Operating Segments</i>   | 1-Jan-2010   |
| FRS 101 <i>Presentation of Financial Statements</i> (revised in 2009)   | 1-Jan-2010   |
| FRS 123 <i>Borrowing Costs</i>  | 1-Jan-2010   |
| FRS 139 <i>Financial Instruments: Recognition and Measurement</i>   | 1-Jan-2010   |
| IC Interpretation 9 <i>Reassessment of Embedded Derivatives</i>   | 1-Jan-2010   |
| IC Interpretation 10 <i>Interim Financial Reporting and Impairment</i>  | 1-Jan-2010   |

IC Interpretation 11 FRS 2 *Group and Treasury Share Transactions* 1-Jan-2010

IC Interpretation 13 *Customer Loyalty Programmes* 1-Jan-2010

IC Interpretation 14 FRS 119 – *The Limit on a Defined Benefit Asset, Minimum Funding Requirements and Their Interaction* 1-Jan-2010

The adoption of the new FRS and Interpretations does not have any significant impact on the financial statement of the Group and the company, except for FRS 117 *Leases*.

The Group has adopted the amendment to FRS 117. The Group has reassessed and determined that all leasehold land of the Group which are in substance finance lease and has reclassified the leasehold land to property, plant and equipment. The change in accounting policy has been made retrospectively in accordance with the transitional provision of the amendment.

The following comparative figures have been restated following the adoption of the amendment to FRS 117:

|                               | <b>As previously<br/>Reported<br/>RM'000</b> | <b>Effect of<br/>Changes in<br/>Accounting<br/>Policy<br/>RM'000</b> | <b>As<br/>Restated<br/>RM'000</b> |
|-------------------------------|--|--|-----------------------------------|
| Property, plant and equipment | 5,395  | 940  | 6,335                             |
| Prepaid land lease payment    | 940  | (940)  | -                                 |

As for FRS 139 Financial Instruments: Recognition and Measurement, the Group has performed the assessment and the financial impact is immaterial and thus, not recognized in the interim financial report:

| <u>Forward Contract<br/>Amount</u> | <u>Forward Contract<br/>Rate</u> | <u>Rate@ 31/1/2011<br/>(per BNM)</u> | <u>Financial Impact</u> |
|------------------------------------|----------------------------------|--------------------------------------|-------------------------|
| USD400,000                         | 3.0561                           | 3.0595                               | RM1,360                 |

## 2. Seasonal or cyclicity of interim operations

The Group's operation is dependent on the cyclical trend of the semiconductors and electronics industries.

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### 3. Unusual items affecting Assets, Liabilities, Equity, Net Income or Cash Flows

There were no items affecting assets, liabilities, equity, net income, or cash flows that were unusual because of their nature, size, or incidence during the three (3) months financial year ended 31 January 2011.

### 4. Changes in Estimates

There were no changes in estimates of amounts reported in prior financial years that have a material effect in the three (3) months financial year ended 31 January 2011.

### 5. Debt and Equity Securities

There were no issuances, cancellations or repayment of debt and equity securities, share buy-backs, share cancellations, shares held as treasury shares and resale of treasury shares during the three (3) months financial year ended 31 January 2011.

### 6. Dividends Paid

There was no dividend paid during the three (3) months financial year ended 31 January 2011.

### 7. Subsequent Material Events

There were no material events since the end of the current quarter to the date of this announcement that have not been reflected in the interim financial statements.

### 8. Change in the Composition of the Group

There were no changes in the composition of the Group during the three (3) months financial year ended 31 January 2011.

### 9. Contingent Liabilities and Contingent Assets

There were no changes in the contingent liabilities and contingent assets of the Group since the last audited annual balance sheet date as at 31 October 2010.

### 10. Segmental Information

Sales Revenue by Geographical Market for the three (3) months financial year up to 31 January 2011:

|                 | <b>Current Year</b>                   | <b>Previous Year</b>                  |
|-----------------|---------------------------------------|---------------------------------------|
|                 | <b>31 January<br/>2011<br/>RM'000</b> | <b>31 January<br/>2010<br/>RM'000</b> |
| Malaysia        | 277                                   | 598                                   |
| South East Asia | 77                                    | 325                                   |
| North Asia      | 4,001                                 | 20                                    |
| USA             | 105                                   | 586                                   |
| <b>Total</b>    | <b>4,460</b>                          | <b>1,529</b>                          |

No other segmental information such as segment assets, liabilities and results are presented as the Group is principally engaged in business as a manufacturer of automated test equipment and operates from Malaysia only.

## **11. Capital Commitments**

There was no capital commitment for the purchase of property, plant and equipment that was not provided for in the interim financial statements as at 31 October 2011.

## **Part B - Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Securities for the ACE Market**

## **12. Performance Review**

In the current quarter/financial year ended 31 January 2011, the Group generated a higher revenue of RM 4,459,854 an increase of RM 2,930,196 or approximately 192% from the previous corresponding quarter/financial year ended 31 January 2010 of RM 1,529,658 due to recovery from the semiconductors and electronics industries as compared to the same quarter/financial year last year.

On the back of this revenue, the Group achieved a profit before taxation of RM1,081,433 against loss before taxation for the previous corresponding quarter/financial year ended 31 January 2010 of RM135,483.

## **13. Commentary on Material Change in Profit before Taxation for the Quarter Reported against the Preceding Quarter**

The Group posted lower revenue in the current quarter of RM 4,459,854 as compared to the preceding quarter ended 31 October 2010 of RM 8,054,033, representing a decrease of RM 3,594,179 or approximately 45%. This was mainly due to the surge of revenue in the previous quarter resulted from the replenishment of inventory activity following the economic recovery.

With the lower revenue, the Group posted a profit before taxation of RM 1,081,433 in the current quarter ended 31 January 2011 against a profit before taxation of RM 1,154,159 in the preceding quarter ended 31 October 2010. In spite of this, a better profit margin during this quarter as compared to previous quarter mainly due to the provisions made during previous quarter.

## **14. Commentary on the Prospects**

After a strong performance during the financial year 2010, and barring any unforeseen circumstances, the Board expects the company performance to remain satisfactory.



## 15. Profit Forecast and Profit Guarantee

The Group did not issue any profit forecast or profit guarantee in any public document and hence, is not applicable.

## 16. Qualification of Audit Reports

The audited financial statements of the Company and its subsidiary, VisDynamics Research Sdn Bhd (“VRSB”), for the preceding financial years were reported without any qualification.

## 17. Tax Expense

Taxation comprises the following:

|                   | Current Year Quarter | Previous Year Quarter | Current Year 12 Months Cumulative To-Date | Previous Year 12 Months Cumulative To-Date |
|-------------------|----------------------|-----------------------|---|--|
|                   | 31 January 2011      | 31 January 2010       | 31 January 2011                           | 31 January 2010                            |
|                   | RM'000               | RM'000                | RM'000                                    | RM'000                                     |
| In respect of:-   |                      |                       |   |  |
| Taxation          | -                    | -                     | -   | -  |
| Deferred taxation | -                    | -                     | -   | -  |
|                   | -                    | -                     | -   | -  |

The effective tax rate of the Group is lower than the statutory tax rate due to Pioneer Status granted to VRSB under the Promotion of Investments Act, 1986. Under Pioneer Status incentive granted to its subsidiary, 100% of the subsidiary’s statutory income from pioneer activities is exempted from income tax for a period of five (5) years, commencing from 1 June 2003. The Pioneer Status was further extended for another five (5) years commencing from 1 June 2008 to 31 May 2013 which was approved by Ministry of International Trade and Industry via its letter dated 14 October 2008.

## 18. Profits/(Losses) on Sale of Unquoted Investments and/or Properties

There was no disposal of unquoted investments or properties during the current quarter and year to date ended 31 January 2011.

## 19. Purchase and Disposal of Quoted and marketable securities

There was no purchase or disposal of quoted and marketable securities during the current quarter and year to date ended 31 January 2011.

## 20. Status of Corporate Proposal and Utilisation of Proceeds

### 20.1. Status of Corporate Proposal Proposed and Not Complete

There was no corporate proposal announced but not completed as at the date of this announcement.

### 20.2. Utilisation of Proceeds

As at the date of this announcement, the proceeds raised from the public issue of the Company of RM11.022 million have been fully utilised.

## 21. Group Borrowings and Debt Securities

Group borrowings as at 31 January 2011 were as follows:

| <b><u>Short term</u></b> | <b><u>RM '000</u></b> |
|--------------------------|-----------------------|
| Secured                  | 3,529                 |
| <b><u>Long term</u></b>  |                       |
| Secured                  | 762                   |
| <b>TOTAL</b>             | <b>4,291</b>          |

The Groups borrowings are all in Ringgit Malaysia.

## 22. Off Balance Sheet Financial Instruments

As at the date of this announcement, the Group has the following foreign exchange contracts to sell forward USD with the licensed bank:

| <u>Contract amount (USD)</u> | <u>Contract rate</u> | <u>Value Date</u>          |
|------------------------------|----------------------|----------------------------|
| 400,000                      | 3.0561               | 29 Apr 2011 to 24 Aug 2011 |

The contracts were entered to hedge the export sales revenue denominated in US Dollars.

## 23. Changes in Material Litigation Since the Last Annual Balance Sheet Date

As at the date of this announcement, the Group is not engaged in any material litigation either as plaintiff or defendant and the Directors do not have any knowledge of any proceedings pending or threatened against the Group.

## 24. Dividend Payable

Subject to the shareholders' approval at the forthcoming Annual General Meeting, the directors proposed a final dividend of 0.5 sen per share tax exempt for the year ended 31 October 2010 at an entitlement date to be determined later.

## 25. Earnings/(Loss) Per Share (“EPS/LPS”)

### 25.1. Basic EPS/(LPS)

|   | Current Year Quarter | Previous Year Quarter | Current Year 12 Months Cumulative To-Date | Previous Year 12 Months Cumulative To-Date |
|---|----------------------|-----------------------|---|--|
|   | 31 January 2011      | 31 January 2010       | 31 January 2011                           | 31 January 2010                            |
| Net profit/(loss) for the year (RM'000)           | 1,081                | (135)                 | 1,081                                     | (135)                                      |
| Weighted average number of shares in issue ('000) | 67,088               | 67,088                | 67,088                                    | 67,088                                     |
| Basic EPS/(LPS) (sen)                             | 1.61                 | (0.20)                | 1.61                                      | (0.20)                                     |

### 25.2. Diluted EPS

The calculation of diluted EPS has taken into consideration of the adjustment of weighted average number of ordinary shares in issue during the period for the dilutive effect of all potential ordinary shares in relation to the outstanding ESOS in existence.

|   | Current Year Quarter | Previous Year Quarter | Current Year 12 Months Cumulative To-Date | Previous Year 12 Months Cumulative To-Date |
|---|----------------------|-----------------------|---|--|
|   | 31 January 2011      | 31 January 2010       | 31 January 2011                           | 31 January 2010                            |
| Net profit for the year (RM'000)  | 1,081                | N/A                   | 1,081                                     | N/A  |
| Weighted average number of shares in issue ('000)                       | 67,088               | N/A                   | 67,088                                    | N/A  |
| Effect of dilution ('000):<br>ESOS                                      | -                    | N/A                   | -   | N/A  |
| Adjusted weighted average number of shares in issue and issuable ('000) | 67,088               | N/A                   | 67,088                                    | N/A  |
| Diluted EPS (sen)   | 1.61                 | N/A                   | 1.61                                      | N/A  |

## 26. Realised and Unrealised Profits/Losses Disclosure

The accumulated gains and losses of the Group are as follows:

|   | <b>As at 31.1.2011</b> | <b>As at 31.10.2010</b> |
|---|------------------------|-------------------------|
|   | <b><u>RM'000</u></b>   | <b><u>RM'000</u></b>    |
| Total retained profits/ (accumulated losses) of the Group:                      |                        |                         |
| - Realised  | (13)                   | (15)                    |
| - unrealised  | <u>(94)</u>            | <u>(169)</u>            |
| Total group retained profits/ (accumulated losses) as per consolidated accounts | <u>(107)</u>           | <u>(184)</u>            |

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