

**ISS CONSULTING SOLUTIONS BERHAD**  
**CONDENSED CONSOLIDATED BALANCE SHEET AT 31 DECEMBER 2006**

	<b>Unaudited As At End of Current Quarter Ended 31.12.2006 RM'000</b>	<b>Audited As At End of Preceding Financial Period Ended 31.12.2005 RM'000</b>
<b>Non-current assets</b>		
Equipment	899	-
Software development costs	15,216	-
Deferred tax assets	50	-
Goodwill on consolidation	802	-
	16,967	-
<b>Current assets</b>		
Trade receivables	10,821	-
Other receivables, deposits and prepayments	3,860	-
Short term investments	9,776	-
Cash and bank balances	1,714	#
	26,171	#
<b>TOTAL ASSETS</b>	<b>43,138</b>	<b>-</b>

**ISS CONSULTING SOLUTIONS BERHAD**  
**CONDENSED CONSOLIDATED BALANCE SHEET AT 31 DECEMBER 2006 (CONT'D)**

	<b>Unaudited As At End of Current Quarter Ended 31.12.2006 RM'000</b>	<b>Audited As At End of Preceding Financial Period Ended 31.12.2005 RM'000</b>
Share capital	21,837	#
Share premium	9,621	-
Exchange fluctuation reserves	26	-
Retained profit/(Accumulated loss)	5,533	(14)
<b>TOTAL EQUITY</b>	<b>37,017</b>	<b>(14)</b>
<b>Non-current liability</b>		
Deferred taxation	23	-
Hire purchase payables	87	-
	<b>110</b>	<b>-</b>
<b>CURRENT LIABILITIES</b>		
Trade payables	1,694	-
Other payables and accruals	2,375	14
Hire purchase payables	316	-
Provision for taxation	1,626	-
	<b>6,011</b>	<b>14</b>
<b>TOTAL LIABILITIES</b>	<b>6,121</b>	<b>14</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>43,138</b>	<b>-</b>
Number of ordinary shares of:-		
RM0.10 each ('000)	218,377	-
RM1.00 each ('000)	-	*
Net assets/(liabilities) per ordinary share (RM/share)	0.17	(7,000)

**ISS CONSULTING SOLUTIONS BERHAD**  
**CONDENSED CONSOLIDATED BALANCE SHEET AT 31 DECEMBER 2006 (CONT'D)**

Notes:

- # - represents RM2
- \* - represents 2

The unaudited Condensed Consolidated Balance Sheet should be read in conjunction with the Audited Financial Statements for the financial period from 15 December 2004 (Date of incorporation) to 31 December 2005 and the accompanying explanatory notes attached to the Interim Consolidated Financial Statements.

**ISS CONSULTING SOLUTIONS BERHAD**  
**CONDENSED CONSOLIDATED INCOME STATEMENT**  
**FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2006**

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter Ended 31.12.2006 RM'000	Preceding Corresponding Quarter Ended 31.12.2005 RM'000	Current Year To Date 31.12.2006 RM'000	Preceding Year To Date 31.12.2005 RM'000
Revenue	8,241	N/A	17,670	N/A
Cost of sales	(4,683)	N/A	(9,306)	N/A
Gross profit	3,558	N/A	8,364	N/A
Other operating income	688	N/A	2,889	N/A
Administrative expenses	4,246	N/A	11,253	N/A
Marketing and distribution cost	(3,067)	N/A	(5,107)	N/A
Other operating expenses	(16)	N/A	(55)	N/A
Finance costs	(49)	N/A	(157)	N/A
Profit before taxation	(25)	N/A	(42)	N/A
Taxation	1,089	N/A	5,892	N/A
Profit after tax and attributable to shareholders	147	N/A	(345)	N/A
Weighted average number of shares in issue ('000)	1,236	N/A	5,547	N/A
Basic earnings per share (sen)	218,377	N/A	125,907	N/A
Diluted earnings per share (sen) ^	0.57	N/A	4.41	N/A
	N/A	N/A	N/A	N/A

Notes:

^ - No diluted earnings per share has been computed as the Group presently does not have any dilutive potential ordinary shares

N/A - Not applicable

The forecast for the financial year ended 31 December 2006 presented in the Prospectus of the Group dated 30 June 2006 was prepared based on the assumption that the acquisitions of the subsidiaries took place on 31 December 2005. The actual acquisitions of the subsidiaries were completed on 25 May 2006. For the purpose of consolidation, the cumulative results of the Group presented above were prepared based on the actual post-acquisition results of the Group for the period from 1 June 2006 to 31 December 2006.

**ISS CONSULTING SOLUTIONS BERHAD**  
**CONDENSED CONSOLIDATED INCOME STATEMENT**  
**FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2006 (CONT'D)**

The unaudited Condensed Consolidated Income Statement should be read in conjunction with the Audited Financial Statements for the financial period from 15 December 2004 (date of incorporation) to 31 December 2005 and the accompanying explanatory notes attached to the Interim Consolidated Financial Statements.

As this is the Company's first financial year following its admission of the Company to the MESDAQ Market of Bursa Malaysia Securities Berhad, there are no comparative figures for the preceding year.

**ISS CONSULTING SOLUTIONS BERHAD**  
**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2006**

	SHARE CAPITAL RM'000	SHARE PREMIUM RM'000	EXCHANGE FLUCTUATION RESERVES RM'000	(ACCUMULATED LOSS)/ RETAINED PROFIT RM'000	TOTAL RM'000
Balance at 1.1.2006	#	-	-	(14)	(14)
Issue of shares	21,837	12,761	-	-	34,598
Foreign exchange translation difference	-	-	26	-	26
Listing expenses	-	(3,140)	-	-	(3,140)
Profit after taxation for the financial year	-	-	-	5,547	5,547
Balance at 31.12.2006	21,837	9,621	26	5,533	37,017

Note:

# - represents RM2

The unaudited Condensed Consolidated Statement of Changes In Equity should be read in conjunction with the Audited Financial Statements for the financial period from 15 December 2004 (date of incorporation) to 31 December 2005 and the accompanying explanatory notes attached to the Interim Consolidated Financial Statements.

**ISS CONSULTING SOLUTIONS BERHAD**  
**CONDENSED CONSOLIDATED CASH FLOW STATEMENT**  
**FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2006**

	<b>Current Year ended 31.12.2006 RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Profit before taxation	5,892
Adjustments for:-	
Amortisation of development costs	619
Depreciation of equipment	298
Gain on sale of equipment	(218)
Interest expense	23
Interest income	(123)
Write off of withholding tax	54
Unrealised foreign exchange loss	41
Excess of acquirer's interest in the net fair value of acquiree's identifiable assets, liabilities and contingent liabilities over cost of acquisition written off	(467)
Waiver of amount owing to directors	(1,482)
Operating profit before working capital changes	4,637
Increase in trade and other receivables	(7,850)
Increase in trade and other payables	83
<b>CASH USED IN OPERATIONS</b>	<b>(3,130)</b>
Interest paid	(23)
Income tax paid	(67)
<b>NET CASH USED IN OPERATING ACTIVITIES</b>	<b>(3,220)</b>
<b>CASH FLOWS USED IN INVESTING ACTIVITIES</b>	
Placement in short term investments	(9,776)
Development costs incurred	(2,398)
Purchase of equipment	(184)
Proceeds from disposal of equipment	287
Net inflows from acquisition of subsidiaries	396
Interest received	123
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(11,552)</b>
<b>BALANCE CARRIED FORWARD</b>	<b>(14,772)</b>

**ISS CONSULTING SOLUTIONS BERHAD**  
**CONDENSED CONSOLIDATED CASH FLOW STATEMENT**  
**FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2006 (CONT'D)**

	<b>Current Year ended 31.12.2006 RM'000</b>
BALANCE BROUGHT FORWARD	(14,772)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	
Repayment to directors	32
Repayment of hire purchase and lease payables	(450)
Proceeds from public issue	16,877
<b>NET CASH FROM FINANCING ACTIVITIES</b>	<u>16,459</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<u>1,687</u>
EXCHANGE TRANSLATION DIFFERENCE	27
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD	<u>#</u>
<b>CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL QUARTER</b>	<u><u>1,714</u></u>

The unaudited Condensed Consolidated Cash Flow Statement should be read in conjunction with the Audited Financial Statements for the financial period from 15 December 2004 (date of incorporation) to 31 December 2005 and the accompanying explanatory notes attached to the Interim Consolidated Financial Statements.

As this is the Company's first financial year following its admission to the MESDAQ Market of Bursa Malaysia Securities Berhad, there are no comparative figures for the preceding year.

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