

ISS CONSULTING SOLUTIONS BERHAD
CONDENSED CONSOLIDATED BALANCE SHEET As At 30 SEPTEMBER 2009

	Unaudited As At End of Current Quarter Ended 30.09.2009 RM'000	Audited As At End of Preceding Financial Year Ended 31.12.2008 RM'000
ASSETS		
Non-current assets		
Equipment	1,974	2,479
Deferred tax assets	182	175
Goodwill on consolidation	11,323	11,323
	13,479	13,977
Current assets		
Trade receivables	12,592	10,481
Other receivables, deposits and prepayments	2,586	1,872
Tax recoverable	21	21
Fixed deposits with licensed banks	3,194	1,686
Short term investments	35	35
Cash and bank balances	4,801	2,840
	23,229	16,935
TOTAL ASSETS	36,708	30,912

ISS CONSULTING SOLUTIONS BERHAD
CONDENSED CONSOLIDATED BALANCE SHEET AS AT 30 SEPTEMBER 2009 (CONT'D)

	Unaudited As At End of Current Quarter Ended 30.09.2009 RM'000	Audited As At End of Preceding Financial Year Ended 31.12.2008 RM'000
EQUITY AND LIABILITIES		
Equity		
Share capital	25,588	25,588
Share premium	15,246	15,246
Exchange fluctuation reserves	550	960
Accumulated losses	(21,592)	(21,640)
	19,792	20,154
Minority Interest	(11)	219
TOTAL EQUITY	19,781	20,373
Non-current liabilities		
Provision for employee entitlements	38	38
Hire purchase payables	28	108
	66	146
Current Liabilities		
Trade payables	7,374	2,033
Other payables and accruals	5,486	4,707
Short term borrowings	2,459	1,943
Amount owing to directors	75	444
Hire purchase payables	147	277
Provision for taxation	1,320	989
	16,861	10,393
TOTAL LIABILITIES	16,927	10,539
TOTAL EQUITY AND LIABILITIES	36,708	30,912
Number of ordinary shares of:- RM0.10 each ('000)	255,877	255,877
Net assets per ordinary share (RM)	0.08	0.08

(The unaudited Condensed Consolidated Balance Sheet should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2008 and the accompanying explanatory notes attached to the Interim Consolidated Financial Statements.)

ISS CONSULTING SOLUTIONS BERHAD
CONDENSED CONSOLIDATED INCOME STATEMENT
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2009

	Individual Quarter		Cumulative Quarter	
	Current Quarter Ended 30.09.2009 RM'000 (Unaudited)	Preceding Quarter Ended 30.09.2008 RM'000 (Unaudited)	Current Year To Date 30.09.2009 RM'000 (Unaudited)	Preceding Year To Date 30.09.2008 RM'000 (Unaudited)
Revenue	10,900	9,908	34,335	32,798
Cost of sales	(7,723)	(8,525)	(23,564)	(23,507)
Gross profit	3,177	1,383	10,771	9,291
Other operating income	38	13	138	13
	3,215	1,396	10,909	9,304
Administrative expenses	(3,004)	(3,598)	(9,568)	(9,350)
Marketing and distribution cost	(7)	(51)	(22)	(195)
Other operating expenses	225	(678)	(1,054)	(1,592)
Finance costs	(51)	(8)	(169)	(22)
Profit/(Loss) before taxation	378	(2,939)	96	(1,855)
Taxation	(138)	(333)	(278)	(601)
Profit/(Loss) for the period	240	(3,272)	(182)	(2,456)
Attributable to:				
Equity holders of the parent	244	(3,361)	48	(2,545)
Minority interests	(4)	89	(230)	89
Net profit/(loss) for the period	240	(3,272)	(182)	(2,456)
Weighted average number of shares in issue ('000)	255,877	255,877	255,877	255,877
Basic earnings/(loss) per share (sen)	0.10	(1.31)	0.02	(0.99)
Diluted earnings per share (sen) ^	N/A	N/A	N/A	N/A

Note:

^ No diluted earnings per share has been computed as the Company has not issued securities that have dilutive effects on the Company's existing shares in issue

(The unaudited Condensed Consolidated Income Statement should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2008 and the accompanying explanatory notes attached to the Interim Consolidated Financial Statements.)

ISS CONSULTING SOLUTIONS BERHAD
CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2009

	←-----NON DISTRIBUTABLE -----→			DISTRIBUTABLE	ATTRIBUTABLE To EQUITY HOLDERS OF PARENT	MINORITY INTERESTS RM'000
	SHARE CAPITAL RM'000	SHARE PREMIUM RM'000	EXCHANGE FLUCTUATION RESERVES RM'000	ACCUMULATED LOSSES RM'000	TOTAL RM'000	
	Balance at 1.1.2009	25,588	15,246	960	(21,640)	
Foreign exchange translation difference	-	-	(410)	-	(410)	-
Profit/(Loss) for the financial period	-	-	-	48	48	(230)
Balance at 30.09.2009	25,588	15,246	550	(21,592)	19,792	(11)

	←-----NON DISTRIBUTABLE -----→			DISTRIBUTABLE	ATTRIBUTABLE To EQUITY HOLDERS OF PARENT	MINORITY INTERESTS RM'000
	SHARE CAPITAL RM'000	SHARE PREMIUM RM'000	EXCHANGE FLUCTUATION RESERVES RM'000	RETAINED PROFIT RM'000	TOTAL RM'000	
	Balance at 1.1.2008	25,588	15,246	181	10,763	
Acquisition of a subsidiary	-	-	-	-	-	104
Foreign exchange translation difference	-	-	915	-	915	-
(Loss)/Profit for the financial period	-	-	-	(2,545)	(2,545)	89
Balance at 30.09.2008	25,588	15,246	1,096	8,218	50,148	193

(The unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2008 and the accompanying explanatory notes attached to the Interim Consolidated Financial Statements.)

ISS CONSULTING SOLUTIONS BERHAD
CONSOLIDATED CASH FLOW STATEMENT
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2009

	Current Year To Date 30.09.2009 RM'000	Preceding Year To Date 30.09.2008 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/(Loss) before taxation	96	(1,855)
Adjustments for:-		
Allowance for doubtful debts	91	1,150
Amortisation of development costs	-	1,116
Depreciation of equipment	604	595
Interest expense	169	22
Interest income	(27)	(13)
Unrealised loss on foreign exchange	447	286
Unrealised gain on foreign exchange	(88)	(27)
Operating profit before working capital changes	1,292	1,274
(Increase)/Decrease in trade and other receivables	(3,363)	(554)
Increase/(Decrease) in trade and other payables	6,208	(1,405)
CASH GENERATED FROM/(USED IN) OPERATIONS	4,137	(685)
Interest paid	(169)	(22)
Income tax refunded/(paid)	52	(1,427)
NET CASH GENERATED FROM/(USED IN) OPERATING ACTIVITIES	4,020	(2,134)
CASH FLOWS USED IN INVESTING ACTIVITIES		
Development costs incurred	-	(573)
Purchase of equipment	(32)	(968)
Proceeds from disposal of equipment	1	13
Acquisition of subsidiaries, net of cash acquired	-	10
Interest received	27	13
NET CASH USED IN INVESTING ACTIVITIES	(4)	(1,505)
BALANCE CARRIED FORWARD	4,016	(3,639)

ISS CONSULTING SOLUTIONS BERHAD
CONDENSED CONSOLIDATED CASH FLOW STATEMENT
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2009 (CONT'D)

	Current Year To Date	Preceding Year To Date
	30.09.2009	30.09.2008
	RM'000	RM'000
BALANCE BROUGHT FORWARD	4,016	(3,639)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment to directors	(369)	(2,133)
(Repayment)/Drawdown of hire purchase and lease payables	(210)	81
Short term borrowings	826	510
NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES	247	(1,542)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	4,263	(5,181)
EXCHANGE TRANSLATION DIFFERENCE	(484)	689
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD	4,251	8,908
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD	8,030	4,416

Composition of cash and cash equivalents:

For the purpose of the Cash Flow Statement, cash and cash equivalents as at 30 SEPTEMBER 2009 comprise the following:

	RM'000
Short term investments	35
Fixed deposits	3,194
Cash and bank balances	4,801
	<u>8,030</u>

(The unaudited Condensed Consolidated Cash Flow Statement should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2008 and the accompanying explanatory notes attached to the Interim Consolidated Financial Statements.)