

KUCHAI DEVELOPMENT BERHAD (7573-V)

(Incorporated in Malaysia)

Condensed Income Statement**For the Eighteen-Month Period Ended 30 June 2007**

	Note	Individual Quarter 3 months		Period-To-Date 18 months	
		01.04.2007 to 30.06.2007 RM'000	01.04.2006 to 0.06.2006 RM'000 (restated)	01.01.2006 to 30.06.2007 RM'000	01.01.2005 to 30.06.2006 RM'000 (restated - refer Note 3)
Revenue	5	3,540	2,853	10,909	6,759
Direct costs		(32)	(26)	(138)	(191)
Gross profit		3,508	2,827	10,771	6,568
Other income		(6,648)	7,982	33,643	7,982
Administrative expenses		(128)	(237)	(1,014)	(935)
Other expenses		(107)	1,412	(119)	(1,164)
Profit from operations	5	(3,375)	11,984	43,281	12,451
Share of profit of associates		3,886	4,121	17,709	4,263
Profit before tax		511	16,105	60,990	16,714
Income tax expense	20	(380)	(569)	(1,826)	(1,230)
Profit for the period		131	15,536	59,164	15,484
Earnings per share attributable to equity holders of the Company:					
Basic (Sen)	28	0.1	12.9	49.0	12.8

The condensed income statements should be read in conjunction with the audited financial statements for the year ended 31 December 2005 and the accompanying explanatory notes attached to the interim financial statements.

KUCHAI DEVELOPMENT BERHAD (7573-V)
(Incorporated in Malaysia)

Condensed Balance Sheet
As at 30 June 2007

	Note	As at 30.06.2007 RM'000	As at 31.12.2005 RM'000 (restated - refer Note 3)
ASSETS			
Non-current assets			
Investment properties		12,168	1,477
Investment in associate		103,648	67,021
Other investments	22	-	5,922
Investments at fair value through profit or loss	22	146,947	-
		<u>262,763</u>	<u>74,420</u>
Current assets			
Sundry receivables		170	389
Current tax recoverable		677	447
Cash and bank balances		15,665	11,624
		<u>16,512</u>	<u>12,460</u>
TOTAL ASSETS		<u>279,275</u>	<u>86,880</u>
EQUITY AND LIABILITIES			
Equity attributable to equity holders of the Company			
Share capital		60,352	1,312
Reserves		217,525	84,490
		<u>277,877</u>	<u>85,802</u>
Current liabilities			
Sundry payables		1,398	1,078
		<u>1,398</u>	<u>1,078</u>
Total liabilities		<u>1,398</u>	<u>1,078</u>
TOTAL EQUITY AND LIABILITIES		<u>279,275</u>	<u>86,880</u>

The condensed balance sheet should be read in conjunction with the audited financial statements for the year ended 31 December 2005 and the accompanying explanatory notes attached to the interim financial statements.

KUCHAI DEVELOPMENT BERHAD (7573-V)
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Condensed Statement of Changes in Equity
For the Eighteen-Month Period Ended 30 June 2007

Note	← Non-Distributable →			← Distributable →				Total Equity RM'000
	Share Capital RM'000	Share of Associated Company Reserves RM'000	Foreign Exchange Reserves RM'000	Property and Investment Reserves RM'000	General Reserve RM'000	Retained Earnings RM'000		
At 1 January 2006								
As previously stated	1,312	-	-	12,611	6,000	7,388	27,311	
Prior year adjustments:								
- effects of adopting FRS 121	2(b)	-	3,047	-	-	370	3,417	
- share of associates effects of adopting FRS 139 and 140	2(c)	-	34,378	-	-	20,696	55,074	
At 1 January 2006 (restated)								
	1,312	34,378	3,047	12,611	6,000	28,454	85,802	
Effects of adopting FRS 128	2(c)	-	-	-	-	22,212	22,212	
Effects of adopting FRS 139	2(d)	-	-	-	-	106,985	106,985	
Effects of adopting FRS 140	2(e)	-	-	-	-	9,013	9,013	
	1,312	34,378	3,047	12,611	6,000	166,664	224,012	
Foreign currency translation	-	-	(1,574)	-	-	-	(1,574)	
Share of associated companies reserve	-	(3,068)	-	-	-	-	(3,068)	
Net income/(expense) recognised directly in equity	-	(3,068)	(1,574)	-	-	-	(4,642)	
Profit for the period	-	-	-	-	-	59,164	59,164	
Total recognised income and expense for the period	-	(3,068)	(1,574)	-	-	59,164	54,522	
Dividends	-	-	-	-	-	(378)	(378)	
Bonus issue	59,040	-	-	-	-	(59,040)	-	
Bonus issue expenses	-	-	-	-	-	(279)	(279)	
At 30 June 2007	60,352	31,310	1,473	12,611	6,000	166,131	277,877	

KUCHAI DEVELOPMENT BERHAD (7573-V)
(Incorporated in Malaysia)

Condensed Statement of Changes in Equity (Cont'd)
For the Eighteen-Month Period Ended 30 June 2007

	Note	← Non-Distributable →			← Distributable →			Total Equity RM'000
		Share Capital RM'000	Share of Associated Company Reserves RM'000	Foreign Exchange Reserves RM'000	Property and Investment Reserves RM'000	General Reserve RM'000	Retained Earnings RM'000	
At 1 January 2005								
As previously stated		1,312	-	-	13,901	6,000	5,083	26,296
Prior year adjustments:								
- effects of adopting FRS 121	2(b)	-	-	9,973	-	-	-	9,973
- effects of adopting FRS 128	2(c)	-	34,654	-	-	-	21,909	56,563
At 1 January 2005 (restated)		1,312	34,654	9,973	13,901	6,000	26,992	92,832
Foreign currency translation		-	-	(6,926)	-	-	-	(6,926)
Share of associated companies reserve		-	(276)	-	-	-	-	(276)
Transfer to/(from) reserves		-	-	-	(1,290)	-	1,290	-
Net income/(expense) recognised directly in equity		-	(276)	(6,926)	(1,290)	-	1,290	(7,202)
Profit for the period		-	-	-	-	-	693	693
Total recognised income and expense for the period		-	(276)	(6,926)	(1,290)	-	1,983	(6,509)
Dividends		-	-	-	-	-	(520)	(520)
At 1 January 2006		1,312	34,378	3,047	12,611	6,000	28,455	85,803
Share of associates effects of adopting FRS 139 and 140	2(c)	-	-	-	-	-	22,212	22,212
Effects of adopting FRS 139	2(d)	-	-	-	-	-	106,985	106,985
Effects of adopting FRS 140	2(e)	-	-	-	-	-	9,013	9,013
		1,312	34,378	3,047	12,611	6,000	166,665	224,013
Foreign currency translation		-	-	8,262	-	-	-	8,262
Share of associated companies reserve		-	276	-	-	-	-	276
Net income/(expense) recognised directly in equity		-	276	8,262	-	-	-	8,538
Profit for the period		-	-	-	-	-	14,791	14,791
Total recognised income and expense for the period		-	276	8,262	-	-	14,791	23,329
Dividends		-	-	-	-	-	(378)	(378)
At 30 June 2006		1,312	34,654	11,309	12,611	6,000	181,078	246,964

The condensed statement of changes in equity should be read in conjunction with the audited financial statements for the year ended 31 December 2005 and the accompanying explanatory notes attached to the interim financial statements.

KUCHAI DEVELOPMENT BERHAD (7573 V)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED CASH FLOW STATEMENT
FOR THE EIGHTEEN-MONTH PERIOD ENDED 30 JUNE 2007

(The figures have not been audited)

	18 months ended	
	30 Jun	30 Jun
	2007	2006
	RM'000	RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	60,990	16,714
Adjustments for:		
Dividend income	(9,518)	(5,528)
Unrealised foreign exchange (gain)/loss	(111)	48
Provision for retirement benefit	99	100
Interest income	(321)	(166)
Share of results of associated company	(17,709)	(4,263)
Fair value (gain) / impairment of available-for-sale investments	(31,864)	(7,982)
Fair value adjustment of investment properties	(1,779)	-
Provision for diminution in value in investment	-	1,290
Operating (loss) / profit before working capital changes	(213)	213
Receivables	108	5
Payables	216	(227)
Cash generated from operations	111	(9)
Taxes paid	(222)	(218)
Retirement benefit paid	-	(537)
Net cash used in operating activities	(111)	(764)
CASH FLOWS FROM INVESTING ACTIVITIES		
Dividends received	8,149	5,061
Interest received	199	164
Purchase of investments	(3,453)	-
Net cash from investing activities	4,895	5,225
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividends paid	(378)	(897)
Bonus issue expenses	(279)	-
Net cash used in financing activities	(657)	(897)
NET INCREASE IN CASH AND CASH EQUIVALENTS	4,127	3,564
EFFECTS OF EXCHANGE RATE CHANGES	(86)	(84)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	11,624	10,305
CASH AND CASH EQUIVALENTS AT END OF PERIOD	15,665	13,785

(The Condensed Consolidated Cash Flow Statement should be read in conjunction with the Annual Financial Report for the year ended 31 December 2005)

Part A - Explanatory Notes Pursuant to FRS 134

1. Basis of Preparation

The interim financial statements have been prepared under the historical cost convention except for the assets and liabilities that are stated at fair value: financial assets at fair value through profit and loss and investment properties.

The interim financial statements are unaudited and have been prepared in accordance with the requirements of FRS 134: Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial statements should be read in conjunction with the audited financial statements for the year ended 31 December 2005. These explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Company since the year ended 31 December 2005.

For the purpose of quarterly reporting, the income statements' comparatives have been restated to show the comparable 18-month results, which comprise the 12-month's ended 31 December 2005 and the 6-month's ended 30 June 2006.

2. Changes in Accounting Policies

The significant accounting policies adopted are consistent with those of the audited financial statements for the year ended 31 December 2005 except for the adoption of the following new/revised Financial Reporting Standards ("FRS") effective for financial period beginning 1 January 2006:

FRS 2	Share-based Payment
FRS 3	Business Combinations
FRS 5	Non-current Assets Held for Sale and Discontinued Operations
FRS 101	Presentation of Financial Statements
FRS 102	Inventories
FRS 108	Accounting Policies, Changes in Estimates and Errors
FRS 110	Events after the Balance Sheet Date
FRS 116	Property, Plant and Equipment
FRS 121	The Effects of Changes in Foreign Exchange Rates
FRS 127	Consolidated and Separate Financial Statements
FRS 128	Investments in Associates
FRS 131	Interests in Joint Ventures
FRS 132	Financial Instruments: Disclosure and Presentation
FRS 133	Earnings Per Share
FRS 136	Impairment of Assets
FRS 138	Intangible Assets
FRS 140	Investment Property

and early adoption of FRS 139 Financial Instruments: Recognition and Measurement.

KUCHAI DEVELOPMENT BERHAD (7573-V)
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Part A - Explanatory Notes Pursuant to FRS 134

2. Changes in Accounting Policies (Cont'd)

The adoption of the above-mentioned FRS does not have any significant financial impact on the Company except for the following:

(a) FRS 101: Presentation of Financial Statements

The adoption of the revised FRS 101 has affected the presentation of share of net after-tax results of associate and other disclosures.

The current period's presentation of the Company's financial statements is based on the revised requirements of FRS 101, with the comparatives restated to conform with the current period's presentation.

(b) FRS 121: The Effects of Changes in Foreign Exchange Rates

Items included in the financial statements of the Company are measured using the currency of the primary economic environment in which the Company operates (the "functional currency"). The functional currency of the Company is Singapore Dollar. The financial statements are presented in Ringgit Malaysia, which is the Company's presentation currency.

This change in accounting policy has been accounted for retrospectively and has resulted in the following:

	As at 1.1.2006 RM'000	As at 1.1.2005 RM'000
Increase in foreign exchange reserve	3,047	9,973
Increase in retained earnings	<u>370</u>	<u>-</u>

As disclosed in Note 3, certain comparatives have been restated due to this change in accounting policy.

(c) FRS 128: Investment in Associated Companies

The adoption of this new FRS has resulted in a change in accounting policy for investment in associated companies. The associated companies results are now included in the financial statements of the Company using equity accounting method based on financial statements using MASB standards. This change in accounting policy has been accounted for retrospectively and has resulted in the following:

	As at 1.1.2006 RM'000	As at 1.1.2005 RM'000
Increase in retained earnings	20,696	21,909
Increase in share of associated company reserve	<u>34,378</u>	<u>34,654</u>

	Individual Quarter 3 months ended		Period-To-Date 18 months ended	
	30.06.2007 RM'000	30.6.2006 RM'000	30.06.2007 RM'000	30.6.2006 RM'000
Increase in profit for the period	<u>3,886</u>	<u>4,121</u>	<u>17,709</u>	<u>4,263</u>

As disclosed in Note 3, certain comparatives have been restated due to this change in accounting policy.

Part A - Explanatory Notes Pursuant to FRS 134

2. Changes in Accounting Policies (Cont'd)

(d) FRS 139: Financial Instruments: Recognition and Measurement

This FRS sets out the new requirements for the recognition, derecognition and measurement of the Company's financial instruments and hedge accounting. All financial assets are required to be classified into appropriate categories at initial recognition and the categorisations are re-evaluated at every reporting date. The categories are:

(i) Financial assets at fair value through profit or loss

The Company's investments are classified in this category as designated by management. They are initially recognised at fair value and subsequently re-measured to fair value at the balance sheet date with all gains and losses recognised in profit or loss in the period in which the change in fair value arises. Transaction costs are recognised in profit or loss. Prior to 1 January 2006, such investments were classified as long term investments and were stated at cost less provision for diminution in value, with changes in carrying value recognised in profit or loss.

In accordance with the transitional provisions of FRS 139, the above change is applied prospectively and the comparatives as at 31 December 2005 are not restated. Instead, the changes have been accounted for by restating the following opening balances in the balance sheet as at 1 January 2006:

	As at 1.1.2006 RM'000
Increase in investments at fair value through profit or loss	<u>106,985</u>

In addition, this change in accounting policy has the effect of decreasing profit by RM8.43 million for the current quarter and increasing profit by RM31.86 million for the 18 months ended 30 June 2007.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Such assets are initially recognised at fair value including transaction costs and subsequently accounted for at amortised cost less impairment. Prior to 1 January 2006, loans and receivables were stated at the gross proceeds receivable less provision for doubtful debts.

(e) FRS 140: Investment Property

The adoption of this new FRS has resulted in a retrospective reclassification of the investment properties from property, plant and equipment. Investment properties are now stated at fair value, representing open market value determined by external valuers. Gains or losses arising from changes in the fair values of investment properties are recognised in profit or loss in the period in which they arise. Prior to 1 January 2006, investment properties were stated at cost less accumulated depreciation. In accordance with the transitional provisions of FRS 140, this change in accounting policy is applied prospectively and the comparatives as at 31 December 2005 are not restated. Instead, the changes have been accounted for by restating the following opening balances in the balance sheet as at 1 January 2006:

	As at 1.1.2006 RM'000
Increase in retained earnings	<u>9,013</u>

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Part A - Explanatory Notes Pursuant to FRS 134

3. Comparatives

The following comparative amounts have been restated due to the adoption of new and revised FRSs:

	Previously stated RM'000	← Adjustment →		Restated RM'000
		FRS 121 (Note 2(b)) RM'000	FRS 128 (Note 2(c)) RM'000	
<u>BALANCE SHEET</u>				
At 31 December 2005				
ASSETS				
Investment in associate	11,947	-	55,074	67,021
Other investments	3,329	2,593	-	5,922
Current tax recoverable	461	(14)	-	447
EQUITY AND LIABILITIES				
Sundry payables	1,217	(139)	-	1,078
Exchange fluctuation reserves	-	3,047	-	3,047
Share of associated company reserve	-	-	34,378	34,378
Retained earnings	7,388	370	20,696	28,454

	Previously stated RM'000	← Adjustment →			Restated RM'000
		FRS 121 (Note 2(b)) RM'000	FRS 128 (Note 2(c)) RM'000	FRS 139 (Note 2(c)) RM'000	
<u>INCOME STATEMENT</u>					
18 months ended 30 June 2006					
Revenue	7,649	(2)	(888)	-	6,759
Cost of sales	(187)	(4)	-	-	(191)
Other income	(1,509)	-	-	9,491	7,982
Administrative expenses	(942)	7	-	-	(935)
Other expenses	(1,531)	367	-	-	(1,164)
Share of profit/(loss) of associates	4,836	-	(573)	-	4,263
Profit before tax	8,316	368	(1,461)	9,491	16,714
Taxation	(1,480)	2	248	-	(1,230)
Profit for the period	6,836	370	(1,213)	9,491	15,484

The following amounts as at 31 December 2005 have been reclassified due to the adoption of FRS 140 (Note 2(e)) and FRS 121 (Note 2(b)):

	Previously stated RM'000	Re- classification	Adjustment	Restated RM'000
		FRS 140 RM'000	FRS 121 RM'000	
Property, plant and equipment	776	(776)	-	-
Investment properties	-	776	701	1,477

KUCHAI DEVELOPMENT BERHAD (7573-V)
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Part A - Explanatory Notes Pursuant to FRS 134

4. Auditors' Report on Preceding Annual Financial Statements

The auditors' report on the financial statements for the year ended 31 December 2005 was not qualified.

5. Segmental Information

	18 months ended	
	30.06.2007	30.06.2006
	RM'000	RM'000
Segment Revenue		
Investment	9,518	5,528
Interest income	321	166
Rental income	1,070	1,065
Total	<u>10,909</u>	<u>6,759</u>
Segment results		
Investment	41,380	12,213
Interest income	321	166
Rental income	2,711	874
	<u>44,412</u>	<u>13,253</u>
Unallocated corporate expenses	<u>(1,131)</u>	<u>(802)</u>
Profit from operations	<u>43,281</u>	<u>12,451</u>

6. Unusual Items due to their Nature, Size or Incidence

There were no unusual items affecting assets, liabilities, equity, net income, or cash flows during the 18 months ended 30 June 2007 except as disclosed in Note 2.

7. Changes in Estimates

There were no changes in estimates that have had a material effect in the current quarter results.

8. Comments about Seasonal or Cyclical Factors

The principal business operations of the Company are not affected by seasonal or cyclical factors.

9. Dividends Paid

No dividend was paid during the current quarter.

10. Carrying Amount of Revalued Assets

The valuations of property, plant and equipment have been brought forward without amendment from the financial statements for the year ended 31 December 2005 other than the adjustment for fair value in respect of investment properties.

KUCHAI DEVELOPMENT BERHAD (7573-V)
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Part A - Explanatory Notes Pursuant to FRS 134

11. Debt and Equity Securities

On 19 Dec 2006, the Company issued bonus issue of 118,079,505 new ordinary shares of RM0.50 each on the basis of 45 new ordinary shares for every one existing ordinary share by way of capitalising the retained earnings of the Company.

12. Changes in Composition of the Group

There were no changes in the composition of the Group during the current quarter.

13. Capital Commitments

There are no commitments for the purchase of property, plant and equipment not provided for in the interim financial statements as at 30 June 2007.

14. Changes in Contingent Liabilities and Contingent Assets

There were no contingent liabilities or contingent assets as at 30 June 2007.

15. Subsequent Events

There were no material events subsequent to the end of the current quarter.

KUCHAI DEVELOPMENT BERHAD (7573-V)
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**Part B - Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of
Bursa Malaysia Securities Berhad**

16. Performance Review

The Company's revenue of RM3.54 million for the current quarter and RM10.91 million for the financial period ended 30 June 2007 was significantly higher than the corresponding quarter and period-to-date ended 30 June 2006. These were mainly due to higher dividend and interest income.

The after-tax profits for the current quarter of RM131,000 was significantly lower as compared to RM15.53 million achieved during the corresponding quarter ended 30 June 2006 while the current 18 months' RM59.16 million was higher than prior 18 months' ended 30 June 2006.

These were mainly due to the early adoption of FRS 139 Financial Instruments: Recognition and Measurement where the Company revalued its long-term investment in securities, resulting in fair value impairments of RM8.43 million for the current quarter as compared to the fair value gains of RM7.98 million for the prior quarter ended 30 June 2006. For the current 18 months, fair value gain was RM31.86 million as compared to RM7.98 million recognised during the prior 18 months ended 30 June 2006.

During the current quarter and 18 months ended 30 June 2007, fair value gain of RM1.78 million for its investment properties was achieved. Share of associate's profit was RM3.89 million for the current quarter and RM17.71 million for the current financial period as compared to the profit of RM4.12 million and RM4.26 million for the corresponding quarter and period-to-date respectively.

17. Comment on Material Change in Profit Before Taxation

The Company achieved a lower pre-tax profit of RM511,000 for the current quarter ended 30 June 2007 as compared to the immediate preceding quarter's profit of RM29.79 million, mainly due to the fair value impairment of RM8.43 million that arose from the Company's revaluation of its long-term investment in securities, partially offset by the revaluation gain of RM1.78 million recognised for its investment properties as compared to RM24.01 million fair value gain in the immediate preceding quarter.

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**Part B - Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of
Bursa Malaysia Securities Berhad**

18. Commentary on Prospects

The Company's results for the new financial year ending 30 June 2008 will be dependent on dividend income receivable from its long-term investments, the effect of exchange rate fluctuations and the market valuation of its long-term investments. With the current volatility, market valuation of its long-term investments may adversely affect its results.

The results of the associated company may be affected by the plantation contribution and market valuation of its investments. Plantation contribution is expected to be good in view of the prevailing strong crude palm oil prices. These are expected to be maintained, provided there is less than expected high production of soya oil in the coming months.

19. Profit Forecast or Profit Guarantee

There is no profit forecast and profit guarantee.

20. Income Tax Expense

	Individual Quarter		Period-To-Date	
	3 months ended		18 months ended	
	30.06.2007	30.06.2006	30.06.2007	30.06.2006
	RM'000	RM'000	RM'000	RM'000
		(restated)		(restated)
Current tax:				
Malaysian income tax	(114)	3	(80)	(26)
Foreign tax	494	566	1,906	1,256
Total income tax expense	<u>380</u>	<u>569</u>	<u>1,826</u>	<u>1,230</u>

The effective tax rate for the current quarter was higher than the statutory tax rate as certain expenses were not deductible for tax purposes while that for the 18 months ended 30 June 2007 was lower principally due to certain income not taxable for tax purposes. The effective tax rates for the quarter and 18 months ended 30 June 2006 were lower as certain income was not taxable for tax purposes.

21. Sale of Unquoted Investments and Properties

There were no sales of unquoted investments and properties.

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**Part B - Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of
Bursa Malaysia Securities Berhad**

22. Quoted Securities

There was purchase of RM3.45 million of securities for the current quarter and period-to-date.

Details of investments in quoted securities classified as financial assets at fair value through profit or loss:

	As at 30.06.2007 RM'000
At cost	5,922
At carrying value / market value	<u>146,947</u>

23. Corporate Proposals

Status of Corporate Proposals

There was no corporate proposal announced by the Company as at the date of the issue of this quarterly report.

24. Borrowings

There were no borrowings and debt securities as at 30 June 2007.

25. Off Balance Sheet Financial Instruments

There were no off balance sheet financial instruments as at 29 August 2007.

26. Changes in Material Litigation

There was no pending material litigation as at the date of the issue of this quarterly report.

27. Dividend Payable

No interim ordinary dividend has been declared for the financial period ended 30 June 2007 (30 June 2006: Nil).

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**Part B - Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of
Bursa Malaysia Securities Berhad**

28. Earnings Per Share

(a) Basic

Basic earnings per share amounts are calculated by dividing profit for the period attributable to ordinary equity holders by the weighted average number of ordinary shares in issue during the period.

	Individual Quarter		Period-To-Date	
	3 months ended		18 months ended	
	30.06.2007	30.06.2006	30.06.2007	30.06.2006
Profit attributable to ordinary equity holders (RM'000)	<u>131</u>	<u>15,536</u>	<u>59,164</u>	<u>15,484</u>
Weighted average number of ordinary shares in issue	<u>120,703</u>	<u>120,703</u>	<u>120,703</u>	<u>120,703</u>
Basic earnings per share (Sen)	<u>0.1</u>	<u>12.9</u>	<u>49.0</u>	<u>12.8</u>

The comparative basic earnings per share has been restated to take into account the effect of the bonus issue.

(b) Diluted

Diluted earnings per share are not presented as there is no dilutive potential ordinary shares outstanding as at 30 June 2007.

29. Authorisation for Issue

The interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the directors on 29 August 2007.