

**WIJAYA BARU GLOBAL BERHAD (Company No. 8184-W)**  
**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE QUARTER ENDED 31 DECEMBER 2010**  
(The figures have not been audited)

	←----- Attributable to owners of the Company -----→							Distributable	Minority Interest	Total Equity	
	←----- Non-Distributable -----→										
	Share Capital RM'000	Share Premium RM'000	Treasury Shares RM'000	ICULS - Equity Component RM'000	Treasury ICULS Equity component RM'000	Revaluation Reserve RM'000	Translation Reserve RM'000	Accumulated Losses RM'000	Total RM'000	RM'000	RM'000
<b><u>12 months quarter ended</u></b>											
<b><u>31 December 2010</u></b>											
As at 1 January 2010	276,846	222	(188)	85,620	(455)	5,539	3,810	(40,776)	330,618	-	330,618
Effects of adopting FRS139	-	-	-	-	-	-	-	(166)	(166)	-	(166)
<b>As at 1 January 2010, as restated</b>	<b>276,846</b>	<b>222</b>	<b>(188)</b>	<b>85,620</b>	<b>(455)</b>	<b>5,539</b>	<b>3,810</b>	<b>(40,942)</b>	<b>330,452</b>	<b>-</b>	<b>330,452</b>
Total comprehensive loss for the period	-	-	-	-	-	-	-	(57,188)	(57,188)	-	(57,188)
Reserve attributable to disposal group classified as held for sale	-	-	-	-	-	(3,617)	-	-	(3,617)	-	(3,617)
Reserve attributable to impairment loss on leasehold building	-	-	-	-	-	(1,413)	-	-	(1,413)	-	(1,413)
Exchange differences on translation of foreign entities	-	-	-	-	-	-	(2,796)	-	(2,796)	-	(2,796)
Resold of treasury shares	-	3	33	-	-	-	-	-	36	-	36
As at 31 December 2010	<b>276,846</b>	<b>225</b>	<b>(155)</b>	<b>85,620</b>	<b>(455)</b>	<b>509</b>	<b>1,014</b>	<b>(98,130)</b>	<b>265,474</b>	<b>-</b>	<b>265,474</b>

**WIJAYA BARU GLOBAL BERHAD (Company No. 8184-W)**  
**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE QUARTER ENDED 31 DECEMBER 2010 - continued**  
(The figures have not been audited)

	←----- Attributable to owners of the Company -----→							Minority Interest	Total Equity		
	←-----Non-Distributable-----→				Distributable						
	Share Capital RM'000	Share Premium RM'000	Treasury Shares RM'000	ICULS - Equity Component RM'000	Treasury ICULS Equity component RM'000	Revaluation Reserve RM'000	Translation Reserve RM'000	Retained Profit / (Accumulated Losses) RM'000	Total RM'000	RM'000	RM'000
<b><u>12 months quarter ended</u></b>											
<b><u>31 December 2009</u></b>											
As at 1 January 2009	276,846	222	(110)	85,620	(42)	5,539	4,157	15,740	387,972	-	387,972
Total comprehensive loss for the period	-	-	-	-	-	-	-	(56,516)	(56,516)	-	(56,516)
Exchange differences on translation of foreign entities	-	-	-	-	-	-	(347)	-	(347)	-	(347)
Resold of treasury shares	-	-	-	-	-	-	-	-	0	-	-
Purchase of treasury shares	-	-	(78)	-	-	-	-	-	(78)	-	(78)
Purchase of treasury ICULS	-	-	-	-	(413)	-	-	-	(413)	-	(413)
As at 31 December 2009	276,846	222	(188)	85,620	(455)	5,539	3,810	40,776	330,618	-	330,618

(The Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the audited financial statements for the year ended 31 December 2009 and the accompanying explanatory notes attached to the interim financial statements.)