

**OCB BERHAD**  
 (Company No: 3465-H)  
 (Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
 AS AT 31 MARCH 2011**

The figures have not been audited.

	(UNAUDITED) AS AT END OF CURRENT QUARTER 31/03/11 RM'000	(AUDITED) AS AT PRECEDING YEAR END 31/12/10 RM'000
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant & equipment	90,257	91,430
Investment properties	15,609	15,521
Intangible assets	2,030	2,030
Goodwill On consolidation	60,339	60,339
<b>Total Non-Current Assets</b>	<b>168,235</b>	<b>169,320</b>
<b>Current Assets</b>		
Inventories	27,540	30,058
Debtors	105,549	110,878
Non current assets held for sale	4,210	4,210
Cash & cash equivalents	19,624	29,565
<b>Total Current Assets</b>	<b>156,923</b>	<b>174,711</b>
<b>TOTAL ASSETS</b>	<b>325,158</b>	<b>344,031</b>
<b>EQUITY AND LIABILITIES</b>		
Share capital	102,850	102,850
Reserves	106,429	104,759
Shareholders' fund	209,279	207,609
Non controlling interest	4,350	4,380
<b>TOTAL EQUITY</b>	<b>213,629</b>	<b>211,989</b>
<b>Non-Current Liabilities</b>		
Borrowings	12,587	11,487
Deferred taxation	4,110	4,110
	16,697	15,597
<b>Current Liabilities</b>		
Trade and other creditors	22,467	33,411
Overdraft & short term borrowings	70,980	81,496
Taxation	1,385	1,538
	94,832	116,445
<b>TOTAL LIABILITIES</b>	<b>111,529</b>	<b>132,042</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>325,158</b>	<b>344,031</b>
Net assets per share attributable to equity holders of the parent (RM)	2.03	2.02

The condensed consolidated interim financial statements should be read in conjunction with the audited financial statements for the year ended 31 December 2010 and the accompanying explanatory notes attached to the consolidated interim financial statements.

**OCB BERHAD**  
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**CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**  
**FOR THE QUARTER ENDED 31 MARCH 2011**

The figures have not been audited.

	<u>INDIVIDUAL QUARTER</u>		<u>CUMULATIVE QUARTER</u>	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
	31/03/11 RM'000	31/03/10 RM'000	31/03/11 RM'000	31/03/10 RM'000
Revenue	57,005	94,676	57,005	94,676
Cost of sales	<u>(40,078)</u>	<u>(74,371)</u>	<u>(40,078)</u>	<u>(74,371)</u>
Gross profit	16,927	20,305	16,927	20,305
Other operating income	89	84	89	84
Operations and administrative expenses	<u>(13,524)</u>	<u>(16,594)</u>	<u>(13,524)</u>	<u>(16,594)</u>
Profit from operations	3,492	3,795	3,492	3,795
Finance costs	(1,334)	(1,800)	(1,334)	(1,800)
Profit before tax	<u>2,158</u>	<u>1,995</u>	<u>2,158</u>	<u>1,995</u>
Taxation	<u>(518)</u>	<u>(809)</u>	<u>(518)</u>	<u>(809)</u>
(Loss)/Profit after taxation	<u><b>1,640</b></u>	<u><b>1,186</b></u>	<u><b>1,640</b></u>	<u><b>1,186</b></u>
Other comprehensive income, net of tax	-	-	-	-
Total comprehensive (loss)/ income for the period	<u><u>1,640</u></u>	<u><u>1,186</u></u>	<u><u>1,640</u></u>	<u><u>1,186</u></u>
<b>(Loss)/profit attributable to:</b>				
Shareholders of the company	1,670	1,318	1,670	1,318
Non controlling interest	<u>(30)</u>	<u>(132)</u>	<u>(30)</u>	<u>(132)</u>
(Loss)/profit for the period	<u><u><b>1,640</b></u></u>	<u><u><b>1,186</b></u></u>	<u><u><b>1,640</b></u></u>	<u><u><b>1,186</b></u></u>
<b>Total Comprehensive Income</b> <b>attributable to:</b>				
Shareholders of the company	1,670	1,318	1,670	1,318
Non controlling interest	<u>(30)</u>	<u>(132)</u>	<u>(30)</u>	<u>(132)</u>
Total comprehensive (loss)/ income for the period	<u><u><b>1,640</b></u></u>	<u><u><b>1,186</b></u></u>	<u><u><b>1,640</b></u></u>	<u><u><b>1,186</b></u></u>
Earnings per share attributable to equity holders of the parent				
Basic (sen)	<u><u>1.62</u></u>	<u><u>1.28</u></u>	<u><u>1.62</u></u>	<u><u>1.28</u></u>

The condensed consolidated interim financial statements should be read in conjunction with the audited financial statements for the year ended 31 December 2010 and the accompanying explanatory notes attached to the consolidated interim financial statements.

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**CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
 FOR THE QUARTER ENDED 31 MARCH 2011**

The figures have not been audited.

	Share Capital RM'000	Share Premium Account RM'000	Retained Profits RM'000	Total RM'000	Non controlling interest RM'000	Total Equity RM'000
<b>3 Months Ended 31 March 2011</b>						
At 1 January 2011	102,850	255	104,504	207,609	4,380	211,989
Movements during the period	-	-	1,670	1,670	(30)	1,640
Balance at 31 March 2011	<u>102,850</u>	<u>255</u>	<u>106,174</u>	<u>209,279</u>	<u>4,350</u>	<u>213,629</u>

**3 Months Ended  
31 March 2010**

At 1 January 2010	102,850	255	109,169	212,274	6,213	218,487
Movements during the period	-	-	1,318	1,318	(132)	1,186
Balance at 31 March 2010	<u>102,850</u>	<u>255</u>	<u>110,487</u>	<u>213,592</u>	<u>6,081</u>	<u>219,673</u>

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**CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOW**  
**FOR THE QUARTER ENDED 31 MARCH 2011**  
 The figures have not been audited.

	<b>3 Months ended 31/03/11 RM'000</b>	<b>3 Months ended 31/03/10 RM'000</b>
<b>Net profit before taxation</b>	2,158	1,995
<b>Adjustment for non-cash flow:</b>		
Non-cash items	<u>2,530</u>	<u>3,335</u>
Operating profit before changes in working capital	4,688	5,330
Changes in working capital:		
Net Change in inventories	2,518	(2,190)
Net Change in receivables	5,329	6,906
Net Change in payables	<u>(10,944)</u>	<u>(16,028)</u>
Cash flows generated/(used in) operating activities	1,591	(5,982)
Interest paid	(1,334)	(1,800)
Interest received	10	11
Tax paid	<u>(671)</u>	<u>(976)</u>
Net cash flow generated/(used in) operating activities	(404)	(8,747)
<b>Investing Activities</b>		
Equity investments	-	-
Other investments	(582)	(1,136)
Net cash flows used in investing activities	<u>(582)</u>	<u>(1,136)</u>
<b>Financing Activities</b>		
Transactions with owners as owners	-	-
Bank borrowings	(10,451)	3,989
Net cash flows from financing activities	<u>(10,451)</u>	<u>3,989</u>
Net increase in cash and cash equivalent	(11,437)	(5,894)
Cash & cash equivalents at beginning of year	13,772	14,901
Cash & cash equivalents at end of period	<u><u>2,335</u></u>	<u><u>9,007</u></u>
<b>CASH AND CASH EQUIVALENTS COMPRISE THE FOLLOWING BALANCE SHEET AMOUNTS</b>		
Cash & cash equivalents	(17,289)	23,911
Bank overdraft (Note B9)	<u>19,624</u>	<u>(14,904)</u>
	<u><u>2,335</u></u>	<u><u>9,007</u></u>

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