

**BINA PURI HOLDINGS BHD**

(Company No. 207184-X)  
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED INCOME STATEMENT  
FOR PERIOD ENDED 30 SEPTEMBER 2010**

	Individual Period		Cumulative Period	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
	30/9/2010 RM'000	30/9/2009 RM'000	30/9/2010 RM'000	30/9/2009 RM'000
Revenue	294,764	208,162	860,899	529,421
Cost of sales	(281,138)	(196,383)	(820,794)	(497,358)
Gross profit	13,626	11,779	40,105	32,063
Other operating income	2,149	1,238	5,091	4,462
Administrative and general expenses	(10,693)	(8,907)	(31,831)	(25,828)
Profit from operations	5,082	4,110	13,365	10,697
Share of results of:				
- associates	100	(450)	576	(661)
- jointly controlled entity	(14)	142	81	362
Investment income	49	57	195	173
Finance costs	(970)	(1,052)	(2,992)	(3,671)
Profit before tax	4,247	2,807	11,225	6,900
Taxation	(935)	(676)	(2,391)	(1,445)
<b>Profit for the period</b>	<b>3,312</b>	<b>2,131</b>	<b>8,834</b>	<b>5,455</b>
<b>Profit for the period attributable to:</b>				
Owners of the Parent	3,285	1,808	8,131	4,391
Non-controlling interests	27	323	703	1,064
<b>Profit for the period</b>	<b>3,312</b>	<b>2,131</b>	<b>8,834</b>	<b>5,455</b>
<b>Earnings per share</b>				
EPS – Basic (sen)	<b>3.12</b>	<b>2.05</b>	<b>7.76</b>	<b>5.15</b>
EPS – Diluted (sen)	<b>3.12</b>	<b>-</b>	<b>7.75</b>	<b>-</b>

(The condensed consolidated income statement should be read in conjunction with the audited financial statements for year ended 31 Dec 2009 and the accompanying explanatory notes attached to the interim financial statements)

**BINA PURI HOLDINGS BHD**

(Company No. 207184-X)  
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME  
FOR PERIOD ENDED 30 SEPTEMBER 2010**

	Individual Period		Cumulative Period	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
	30/9/2010 RM'000	30/9//2009 RM'000	30/9/2010 RM'000	30/9/2009 RM'000
<b>Profit for the period</b>	<b>3,312</b>	<b>2,131</b>	<b>8,834</b>	<b>5,455</b>
<b>Other comprehensive income / (loss)</b>				
Foreign currency translation difference for foreign operations	92	30	(789)	288
Debts capitalisation expenses		(137)		(181)
<b>Total comprehensive income for the period</b>	<b>3,404</b>	<b>2,024</b>	<b>8,045</b>	<b>5,562</b>
<b>Total comprehensive profit for the period attributable to:</b>				
Owners of the Parent	3,364	1,696	7,370	4,490
Non-controlling interests	40	328	675	1,072
<b>Total comprehensive income for the period</b>	<b>3,404</b>	<b>2,024</b>	<b>8,045</b>	<b>5,562</b>

(The condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements for year ended 31 Dec 2009 and the accompanying explanatory notes attached to the interim financial statements)

# BINA PURI HOLDINGS BHD

(Company No. 207184-X)  
(Incorporated in Malaysia)

## CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION – 30 SEPTEMBER 2010

	As at 30 Sep 2010 RM'000 (Unaudited)	As at 31 Dec 2009 RM'000 (Audited)
<b>NON-CURRENT ASSETS</b>		
Property, plant and equipment	64,365	61,330
Investment properties	140	140
Investments in associates	32,367	31,115
Investment in jointly controlled entity	372	327
Other investments	7,297	7,248
Land held for property development	13,257	13,257
Deferred tax asset	654	654
	<u>118,452</u>	<u>114,071</u>
<b>CURRENT ASSETS</b>		
Inventories	5,497	5,433
Gross amount due from customers	131,563	115,598
Trade and other receivables	397,202	361,110
Tax recoverable	861	728
Fixed and time deposits	26,699	17,990
Cash and bank balances	22,595	31,476
	<u>584,417</u>	<u>532,335</u>
<b>TOTAL ASSETS</b>	<u>702,869</u>	<u>646,406</u>
<b>EQUITY</b>		
Share capital	105,576	104,194
Share premium (non-distributable)	2,975	2,975
Capital reserve (non-distributable)	15,682	15,682
Exchange fluctuation reserve (non-distributable)	(1,451)	(690)
Accumulated loss	(17,133)	(22,130)
<b>Equity attributable to owners of the Parent</b>	<u>105,649</u>	<u>100,031</u>
<b>Non-controlling interests</b>	<u>11,750</u>	<u>11,187</u>
<b>TOTAL EQUITY</b>	<u>117,399</u>	<u>111,218</u>
<b>NON-CURRENT LIABILITIES</b>		
Hire purchase and finance lease liabilities	4,675	6,212
Bank term loans	1,426	3,105
Government grant	60	68
Deferred tax liabilities	1,264	918
	<u>7,425</u>	<u>10,303</u>
<b>CURRENT LIABILITIES</b>		
Gross amount due to customers	32,041	13,602
Trade and other payables	309,459	311,326
Hire purchase liabilities	5,152	3,029
Tax payable	2,131	2,941
Bank borrowings	229,262	193,987
	<u>578,045</u>	<u>524,885</u>
<b>TOTAL LIABILITIES</b>	<u>585,470</u>	<u>535,188</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>702,869</u>	<u>646,406</u>
<b>Net assets per share attributable to owners of the parent (RM)</b>	<u>1.000</u>	<u>0.9600</u>

(The condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for year ended 31 Dec 2009 and the accompanying notes attached to the interim financial statements)

**BINA PURI HOLDINGS BHD**

(Company No. 207184-X)

(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2010**

RM'000	----- Attributable to Owners of the Parent -----					Total	Non- Controlling interests	Total equity
	Share Capital	Share Premium	Capital Reserve	Accumulated Loss	Exchange Fluctuation Reserve			
<b>30 September 2010</b>								
At 1 January 2010	104,194	2,975	15,682	(22,130)	(690)	100,031	11,187	111,218
Issue of shares	1,382					1,382		1,382
Total comprehensive income				8,131	(761)	7,370	675	8,045
Dividend paid				(3,134)		(3,134)		(3,134)
Acquisition of additional shares in a subsidiary from minority interest							(112)	(112)
Balance at 30 Sep 2010	105,576	2,975	15,682	(17,133)	(1,451)	105,649	11,750	117,399
<b>30 September 2009</b>								
At 1 January 2009	83,610	3,288	15,682	(26,039)	(1,112)	75,429	10,920	86,349
Issue of shares	20,172					20,172		20,172
Total comprehensive income		(181)		4,391	280	4,490	1,072	5,562
Dividend paid -Dividends of the Company -Dividend of subsidiaries				(2,511)		(2,511)	(735)	(2,511) (735)
Balance at 30 Sep 2009	103,782	3,107	15,682	(24,159)	(832)	97,580	11,257	108,837

(The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for year ended 31 Dec 2009 and the accompanying notes attached to the interim financial statements)

**BINA PURI HOLDINGS BHD**

(Company No. 207184-X)

(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE PERIOD ENED 30 SEPTEMBER 2010**

	Current year To date	Current year To date
	30 Sep 2010 RM'000	30 Sep 2009 RM'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net profit before tax	11,225	6,900
<i>Adjustments for:</i>		
Non-cash items	2,512	4,707
Non-operating items	8,805	6,665
Operating profit before changes in working capital	22,542	18,272
Net changes in current assets	(52,100)	(49,148)
Net changes in current liabilities	17,345	36,177
Cash (utilised in) / generated from operations	(12,213)	5,301
Interest paid	(8,712)	(6,550)
Tax (paid) / refund	(2,842)	1,120
Net cash flows from operating activities	(23,767)	(129)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Equity investments	(725)	-
Other investments	(11,871)	(5,776)
	(12,596)	(5,776)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Drawdown / (Repayment) of bank borrowings, net	12,303	(17,571)
Payment of hire purchase instalments	(3,677)	(3,211)
Proceeds from issue of shares	1,382	19,991
Dividend paid		
- Dividend of the Company	(3,134)	(2,511)
- Dividend of subsidiaries	-	(735)
	6,874	(4,037)
<b>EFFECTS OF CHANGES IN EXCHANGE RATES</b>	(963)	243
<b>NET CHANGES IN CASH AND CASH EQUIVALENTS</b>	(29,489)	(9,942)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	(59,274)	(11,403)
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	(89,726)	(21,102)
<i>Represented by:</i>		
<b>TIME DEPOSITS</b>	183	-
<b>CASH AND BANK BALANCES</b>	22,595	43,813
<b>BANK OVERDRAFTS</b>	(112,504)	(64,915)
	(89,726)	(21,102)

(The condensed consolidated statement of cash flows should be read in conjunction with the audited financial statements for year ended 31 Dec 2009 and the accompanying notes attached to the interim financial statements)

## Bina Puri Holdings Bhd

(Company No. 207184-X)  
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### PART A : Explanatory notes pursuant to FRS 134

#### A1. Basis of preparation

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

The interim financial statements should be read in conjunction with the Group’s annual audited financial statements for the year ended 31 December 2009.

#### A2. Accounting policies

Save as disclosed below, significant accounting policies and methods of computation adopted are consistent with the audited financial statements for the financial year ended 31 December 2009. On 1 January 2010, the Group adopted the following new and revised FRSs and amendments to FRSs.

FRS 7	Financial Instruments: Disclosures
FRS 8	Operating Segments
FRS 101	Presentation of Financial Statements (revised)
FRS 123	Borrowing Costs (revised)
FRS 139	Financial Instruments: Recognition and Measurement
FRS 132	Financial Instruments : Presentation (revised)
Amendment to FRS 117	Leases

The above new/revised FRSs and Amendments to FRSs are not expected to have any significant impact on the financial statements of the Group except for the presentation requirements in FRS 101 and amendments to FRS 117 as discussed below:

#### FRS 101 - Presentation of Financial Statements

Prior to the adoption of the revised FRS 101, the components of the financial statements presented consist of a balance sheet, an income statement, a statement of changes in equity, a cash flow statement and notes to the financial statements. With the adoption the revised FRS 101, the components of the financial statements presented will consist of a statement of financial position, an income statement, a statement of comprehensive income, a statement of changes in equity, a statement of cash flows and notes to the financial statements.

The foreign currency gain or losses arising from translation of foreign operations that were recognised directly in equity in the preceding year corresponding period are presented as components in other comprehensive income in the statement of comprehensive income. The statement of comprehensive income for the preceding year corresponding period is presented separately and allocation is made to show the amount attributable to owners of the parent and to non-controlling interests.

FRS 101 - Presentation of Financial Statements (cont'd)

The total comprehensive income is presented as a one-line item in the statement of changes in equity and comparative information has been re-presented in order to conform with the revised standard. This standard only affects the presentation aspects and will not have any impact on the earnings per share.

Amendment to FRS 117, Leases

The amendment to FRS 117 requires entity with leases of land and building to reassess the classification of land as a finance or operating lease. The Group has reassessed and determined that all leasehold land of the Group are in substance finance leases and has reclassified the leasehold land to property, plant and equipment. These changes in the presentation have been applied retrospectively and have no impact on the Group's financial statements.

**A3. Seasonal or cyclical factors**

The business operations of the Group were not significantly affected by seasonal or cyclical factors.

**A4. Unusual items affecting assets, liabilities, equity, net income or cash flow**

There were no significant unusual items that affect the assets, liabilities, equity, net income or cash flow during the quarter under review.

**A5. Material Changes in estimates**

There was no material changes in estimates of amounts reported in the prior interim periods of the current financial year or the previous financial year.

**A6. Issuances, repurchases and repayments of debt and equity securities**

There were no issuance and repayment of debts, share buy-backs, share cancellations, shares held as treasury shares and resale of treasury shares for the current financial period except for the issuance of 1,381,900 new ordinary shares of RM1 each, pursuant to the exercise of the Employees' Share Option Scheme.

**A7. Dividend paid**

For the financial year ended 31 Dec 2009, an interim dividend of 2% less 25% tax was paid on 8 January 2010	RM1,560,258
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For the financial year ended 31 Dec 2009, a final dividend of 2% less 25% tax was paid on 30 June 2010	RM1,574,655
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	RM3,134,913
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**A8. SEGMENTAL ANALYSIS**

The Group's operations comprise the following business segments:

- (i) Construction - contractor of earthworks, building and road construction
- (ii) Property development - property developer
- (iii) Polyol manufacturing - manufacturer of polyol
- (iv) Quarry and ready mix concrete - quarry operator and producer of ready mix concrete

<b>30 September 2010</b>	Construction	Property development	Polyol manufacturing	Quarry and ready mix concrete	Others	Elimination	Consolidated
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
<b>REVENUE</b>							
External sales	799,326	-	10,562	51,011	-	-	860,899
Inter-segment sales	382	-	-	9,060	-	(9,442)	-
<b>Total revenue</b>	<b>799,708</b>	<b>-</b>	<b>10,562</b>	<b>60,071</b>	<b>-</b>	<b>(9,442)</b>	<b>860,899</b>
<b>RESULTS</b>							
Segment operating profit	11,297	115	(146)	2,153	(54)	-	13,365
Investment income	345	-	-	-	-	(150)	195
Share of results of							
- associates	216	-	-	360	-	-	576
- jointly controlled entity	81	-	-	-	-	-	81
Finance costs	(2,518)	-	(70)	(404)	-	-	(2,992)
<b>Profit before taxation</b>	<b>9,421</b>	<b>115</b>	<b>(216)</b>	<b>2,109</b>	<b>(54)</b>	<b>(150)</b>	<b>11,225</b>



**30 September 2009**

	Construction	Property development	Polyol manufacturing	Quarry and ready mix concrete	Others	Elimination	Consolidated
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
<b>REVENUE</b>							
External sales	464,835	8,912	12,573	43,101	-	-	529,421
Inter-segment sales	413	-	-	2,994	-	(3,407)	-
<b>Total revenue</b>	<b>465,248</b>	<b>8,912</b>	<b>12,573</b>	<b>46,095</b>	<b>-</b>	<b>(3,407)</b>	<b>529,421</b>
<b>RESULTS</b>							
Segment operating profit	8,115	181	284	1,977	140	-	10,697
Investment income	173	-	-	-	-	-	173
Share of results of							
- associates	(1,449)	-	-	788	-	-	(661)
- jointly controlled entity	362	-	-	-	-	-	362
Finance costs	(3,243)	-	(92)	(336)	-	-	(3,671)
<b>Profit before taxation</b>	<b>3,958</b>	<b>181</b>	<b>192</b>	<b>2,429</b>	<b>140</b>	<b>-</b>	<b>6,900</b>

#### A9. Material events subsequent to the end of the period

In the opinion of the directors, there has not arisen in the interval between the end of the current quarter and the date of the announcement, any item, transaction or event of a material and unusual nature likely to affect substantially the result of the Group.

#### A10. Changes in the composition of the Group

There were no material changes in the composition of the Group during the period under review other than the following:-

- i. increased its equity interest in Aksi Bina Puri Sdn Bhd by acquiring an additional 150,000 ordinary shares of RM1 each, representing the remaining 30% of the issued and paid-up share capital of Aksi Bina Puri Sdn Bhd for a cash consideration of RM100,000 on 4 February 2010. Consequently, Aksi Bina Puri Sdn Bhd became a wholly-owned subsidiary of the Group.
- ii. invested RM125,001 for 175,000 ordinary shares of Bina Puri Norwest Sdn Bhd (formerly known as Bumi Pipeline Services Sdn Bhd) representing 50% of the total issued and paid-up share capital in Bina Puri Norwest Sdn Bhd (formerly known as Bumi Pipeline Services Sdn Bhd) on 10 February 2010. Consequently, Bina Puri Norwest Sdn Bhd (formerly known as Bumi Pipeline Services Sdn Bhd) became an associated company of the Group.
- iii. invested RM30,000 for 30,000 ordinary shares of Dimara Building System Sdn Bhd representing 30% of the total issued and paid-up share capital in Dimara Building System Sdn Bhd on 18 June 2010. Consequently, Dimara Building System Sdn Bhd became an associated company of the Group.
- iv. invested IDR2,281,799,612 (equivalent to RM807,581) for 1,600,000 ordinary shares of PT Megapower Makmur representing 80% of the total issued and paid-up share capital in PT Megapower Makmur on 3 August 2010. Consequently, PT Megapower Makmur became a subsidiary company of the Group.

#### A11. Changes in contingent liabilities or contingent assets

The changes in contingent liabilities since 31 December 2009 were as follows:

	15 Nov 10 RM'000	Changes RM'000	31 Dec 09 RM'000
Guarantees given in favour of financial institutions for credit facilities granted to associated companies	701,933	243,114	458,819
Guarantees given in favour of supplier of goods for credit terms granted to a third party	-	(500)	500
	<u>701,933</u>	<u>242,614</u>	<u>459,319</u>

#### A12. Capital commitments

Authorised capital commitments not recognized in the interim financial statements as at 30 September 2010 are as follows:

	30 Sep 2010 RM'000	31 Dec 2009 RM'000
Operating lease commitments	9	345

## **B : Additional notes to Bursa Malaysia Securities Berhad listing requirements**

### **B1. Review of performance**

For the period ended 30 September 2010, the Group achieved a revenue of RM860.9 million and profit before tax of RM11.2 million as compared to the previous corresponding period of RM529.4 million and RM6.9 million respectively.

The construction division recorded a revenue of RM799.7 million and profit before tax of RM9.4 million as compared to the previous corresponding period of RM465.2 million and RM4.0 million respectively. The improved performance of this division was mainly attributable to progressive profit recognised from the projects in progress.

The quarry and ready mix concrete division recorded a revenue of RM60.0 million and profit before tax of RM2.1 million as compared to the previous corresponding period of RM46.1 million and RM2.4 million respectively. The performance of this division remains satisfactory.

The polyol division recorded a revenue of RM10.6 million and incurred a loss of RM216,000 as compared to the previous corresponding period of RM12.6 million and RM192,000 respectively. The performance of the division was affected by lack of export market due to the global economic slowdown and intense competition in the local market

### **B2. Material changes in the quarterly results as compared with the immediate preceding quarter**

During the quarter under review, the Group achieved a revenue of RM294.8 million as compared to the immediate preceding quarter of RM267.7 million.

The Group's recorded a profit before tax of RM4.2 million for the 3<sup>rd</sup> quarter ended 30 September 2010 as compared to the preceding quarter of RM4.4 million.

### **B3. Prospects**

The Group will continue to focus on and enhance its main core businesses. The Group has successfully secured several new projects locally and overseas in Thailand, Pakistan, Brunei and Saudi Arabia. We would also be launching our own development projects in Klang Valley, Johor Bahru and Kota Kinabalu.. The current value of contract work in progress is approximately RM2.7 billion, which is expected to provide a steady stream of revenue for the Group over the next three years.

The construction of the 33km Kuala Lumpur – Kuala Selangor Expressway (KLS) dual carriageway linking the coastal area of North-West Selangor with Kuala Lumpur is on target to be fully operational by the 1<sup>st</sup> quarter of 2011. The Group is optimistic that KLS will contribute positively to the Group's earnings.

The Group has ventured into 2 units of 2MW power plants for power supply to the Perbandaran Letrik Negara, Indonesia (equivalent to Tenaga Nasional Bhd in Malaysia). The operation of the power plants will contribute positively to the Group's earnings in the future.

The Group is currently exploring business opportunities that would contribute recurring income to the Group.

**B4. Profit forecast or profit guarantee**

The Group did not issue any profit forecast or profit guarantee in the current quarter or in the prior financial year.

**B5. Taxation**

	Individual Period		Cumulative Period	
	Current Year	Preceding Year	Current Year	Preceding Year
	30 Sep 2010 RM'000	30 Sep 2009 RM'000	30 Sep 2010 RM'000	30 Sep 2009 RM'000
Malaysian tax expense				
- Current	462	191	1,015	519
- Deferred	353	67	351	38
Overseas tax expense	229	417	1,133	880
	1,044	675	2,499	1,437
Under-estimation of tax in prior years	(109)	1	(108)	8
	935	676	2,391	1,445

**B6. Profit on sale of unquoted investments and / or properties**

There were no sales of unquoted investments and properties during the financial period under review.

**B7. Quoted securities**

(a) There were no purchases or disposals of quoted securities for the financial period under review.

(b) Total investments in quoted securities as at 30 September 2010 were as follows:

	RM'000
(i) At cost	-
(ii) At carrying value / book value	-
(iii) At market value	-

**B8. Status of corporate proposals**

There were no pending corporate proposals.

**B9. Group borrowings and debt securities**

The group borrowings as at 30 September 2010 are as follows:

	<-----30 September 2010----->		31 Dec 2009	
RM'000	Repayable within next 12 months	Repayable after next 12 months	Total outstanding	Total outstanding
(a) <b>Long term loans</b>				
(secured)	2,314	1,426	3,740	3,200
(b) <b>Short term loans</b>				
- Secured	9,760	-	9,760	13,632
- Unsecured	52,850	-	52,850	54,128
	62,610	-	62,610	67,760
(c) <b>Project financing</b>				
(secured)	164,338	-	164,338	126,132
<b>Total borrowings</b>	229,262	1,426	230,688	197,092

The borrowings were denominated in the following currencies:

	30 September 2010	31 December 2009
	RM'000	RM'000
Ringgit Malaysia	171,766	165,980
United States Dollar	5,536	9,134
Brunei Dollar	53,386	21,978
	230,688	197,092

**B10. Financial instruments**

There were no outstanding derivatives as at the end of this reporting period.

**B11. Gains and losses arising from fair value changes of financial liabilities**

There was no gain/(loss) arising from fair value changes in financial liabilities in this reporting period.

**B12. Breakdown of realised and unrealised profits or losses of the Group**

	30 Sep 2010	31 Dec 2009
	RM'000	RM'000
Realised profits losses	(16,381)	(21,713)
Unrealised profits losses	(752)	(417)
Accumulated losses	(17,133)	(22,130)

**B13. Changes in material litigation**

Kimpoint Sdn Bhd (“Kimpoint”) had on 17 September 1999 commenced legal proceedings against the Company vide Shah Alam High Court Suit No. MT2-22-1043-99 for recovery of purported fees of RM8,773,437 for alleged breach of an agreement entered into between Kimpoint and the Company on 27 June 1995. The Company had in turn filed a counter claim against Kimpoint on 11 January 2000 for recovery of fees of RM1,226,562 paid to Kimpoint due to Kimpoint’s failure to perform its obligation. The Parties had failed in their negotiation to settle the matter amicably despite being directed by the Judge on 10 February 2010, 24 March 2010 and 14 April 2010. The Judge then set the matter down for trial and directed the parties to file in their respective bundles of documents. The trial has been concluded on 13 October 2010. On 15 November 2010, the learned judge has decided in favour of the Company by dismissing Kimpoint’s claim against the Company with costs and at the same time upheld the Company’s counter claim against Kimpoint with interest.

**B14. Dividend**

The Directors approved an interim dividend of 2% less income tax at 25% for the financial year ending 31 December 2010 payable on 18 January 2011.

**B15. Earnings per share**

	Individual Period		Cumulative Period	
	Current Year 30 Sep 2010	Preceding Year 30 Sep 2009	Current Year 30 Sep 2010	Preceding Year 30 Sep 2009
<b>a Basic earnings per share</b>				
Net profit for the period (RM’000)	3,285	1,808	8,131	4,391
Weighted average number of ordinary shares in issue (’000)	105,207	88,130	104,766	85,236
Basic earnings per share (sen)	3.12	2.05	7.76	5.15
<b>b Diluted earnings per share</b>				
Net profit for the period (RM’000)	3,285		8,131	
Weighted average number of ordinary shares in issue (’000)	105,207		104,766	
Adjustment for share option (’000)	171		171	
Weighted average number of ordinary shares for diluted earnings per share (’000)	105,378		104,937	
Diluted earnings per share (sen)	3.12		7.75	

**B14. Audit report qualification**

The financial statements of the Group for the year ended 31 December 2009 were not subject to any audit qualification.

**B14. Authorisation for Issue**

The interim financial statements were authorised for issue by the Board of Directors in accordance with resolution of the Directors on 18 November 2010.