

Condensed Consolidated Income Statement
For The Quarter Ended 30 September 2010
 (The figures have not been audited)

	INDIVIDUAL QUARTER		CUMULATIVE YEAR TO DATE	
	Current Year Quarter 30 Sep 2010	Preceding Year Corresponding Quarter 30 Sep 2009	Current Year 9 months ended 30 Sep 2010	Preceding Year Corresponding Period 30 Sep 2009
	RM'000	RM'000	RM'000	RM'000
Revenue	6,246	10,274	23,837	21,155
Cost of sales	(4,194)	(6,509)	(16,349)	(13,440)
Gross profit	<u>2,052</u>	<u>3,765</u>	<u>7,488</u>	<u>7,715</u>
Other operating income	4	97	208	290
Other operating expenses	(484)	(696)	(1,340)	(1,635)
Operating Profit	<u>1,572</u>	<u>3,166</u>	<u>6,356</u>	<u>6,370</u>
Finance costs	-	(49)	-	(62)
Interest income	116	-	277	139
Profit before tax	<u>1,688</u>	<u>3,117</u>	<u>6,633</u>	<u>6,447</u>
Income tax expense	(457)	(850)	(1,717)	(1,710)
Profit for the year attributable to equity holders of the company	<u>1,232</u>	<u>2,267</u>	<u>4,916</u>	<u>4,737</u>
Earnings per share attributable to equity holders of the Company:	<u>Sen</u>	<u>Sen</u>	<u>Sen</u>	<u>Sen</u>
Basic	0.65	2.02	3.47	4.21
Diluted	0.64	-	3.39	-

The condensed consolidated income statements 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.

INNOPRISE PLANTATIONS BERHAD
 (Formerly known as Sinora Industries Berhad) (285072-M)
 (Incorporated in Malaysia)

Condensed Consolidated Statement of Comprehensive Income
For The Quarter Ended 30 September 2010
 (The figures have not been audited)

	INDIVIDUAL QUARTER		CUMULATIVE YEAR TO DATE	
	Current Year Quarter 30 Sep 2010	Preceding Year Corresponding Quarter 30 Sep 2009	Current Year 9 months ended 30 Sep 2010	Preceding Year Corresponding Period 30 Sep 2009
	RM'000	RM'000	RM'000	RM'000
Profit for the period	1,232	2,267	4,916	4,767
Other comprehensive income / (loss)	-	-	-	-
Total comprehensive income for the period attributable to equity holders of the company	<u><u>1,232</u></u>	<u><u>2,267</u></u>	<u><u>4,916</u></u>	<u><u>4,767</u></u>

The condensed consolidated income statements of comprehensive income 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.

INNOPRISE PLANTATIONS BERHAD
 (Formerly known as Sinora Industries Berhad) (285072-M)
 (Incorporated in Malaysia)

**Condensed Consolidated Balance Sheet
 As at 30 September 2010**

	(Unaudited)	(Audited)
	End of Current Quarter 30 Sep 2010	Preceding Financial Year Ended 31 Dec 2009
	<u>RM'000</u>	<u>RM'000</u>
ASSETS		
Non-current assets		
Property, plant and equipment	30,967	26,367
Biological asset	74,365	56,613
	<u>105,332</u>	<u>82,980</u>
Current Assets		
Inventories	7,833	5,450
Trade receivables	228	-
Other receivables	2,580	2,676
Tax refundable	-	82
Short term investment	101,713	-
Cash and bank balances	590	528
	<u>112,944</u>	<u>8,736</u>
TOTAL ASSETS	<u><u>218,276</u></u>	<u><u>91,716</u></u>
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the parent		
Share capital	188,611	112,500
Capital Reserve	180	-
Accumulated profits / (losses)	14,496	(46,670)
Total equity	<u>203,287</u>	<u>65,830</u>
Non-current liabilities		
Deferred tax liabilities	<u>8,900</u>	<u>7,184</u>
Current liabilities		
Trade payables	5,217	8,357
Other payables	872	3,157
Current tax payables	-	-
Amount due to bankers	-	7,188
	<u>6,089</u>	<u>18,702</u>
Total liabilities	<u>14,989</u>	<u>25,886</u>
TOTAL EQUITY AND LIABILITIES	<u><u>218,276</u></u>	<u><u>91,716</u></u>

The Consolidated Balance Sheet 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.

**Condensed Consolidated Cash Flow Statement
 For the Quarter ended 30 September 2010**

	9 months ended 30 September 2010	12 months ended 31 December 2009
	<u>RM'000</u>	<u>RM'000</u>
Cash Flows From Investing Activities		
Profit before taxation	6,633	7,797
Adjustment for non-cash flow:-		
Depreciation of property, plant and equipment	60	92
Dividend income	(210)	(113)
Interest income	(67)	(25)
Share options granted under ESOS	180	-
Equipment written-off	-	-
Operating profit before working capital changes	<u>6,596</u>	<u>7,751</u>
(Increase) / decrease in inventories	(2,383)	2,205
(Increase) / decrease in receivables	(135)	2,759
Increase / (decrease) in payables	(5,425)	5,207
Cash generated from operations	<u>(1,347)</u>	<u>17,922</u>
Income tax paid	(1)	(54)
Income tax refunded	85	658
Net cash generated from/(used in) operating activities	<u>(1,263)</u>	<u>18,526</u>
Cash Flows from Investing activities		
Purchase of property, plant and equipment	(6,230)	(12,856)
Payment for oil palm planting expenditure	(16,182)	(25,683)
Disposal / (purchase) of short term investments	-	5,911
Proceeds from disposal of property, plant and equipment	-	-
Interest received	67	25
Dividend received	210	113
Net cash used in investing activities	<u>(22,135)</u>	<u>(32,490)</u>
Cash Flows from financing activity		
Proceeds from issuance of ordinary shares	132,361	-
Net cash generated from financing activity	<u>132,361</u>	<u>-</u>
Net increase / (decrease) in cash and cash equivalents	108,963	(13,964)
Cash and cash equivalents at beginning of year	(6,660)	7,304
Cash and cash equivalents at end of period	<u><u>102,303</u></u>	<u><u>(6,660)</u></u>

The condensed consolidated cash flow statement 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.

**Condensed Consolidated Statement of Changes in Equity
For the Financial Quarter ended 30 September 2010**

	Share Capital	Capital Reserve	Accumulated (Losses) / Profits	Total
	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>
At 1 January 2010	112,500	-	(46,670)	65,830
Capital reduction	(56,250)	-	56,250	-
Renounceable rights issue	132,361	-	-	132,361
Share options granted under ESOS	-	180	-	180
Total comprehensive income for the period	-	-	4,916	4,916
At 30 September 2010	<u>188,611</u>	<u>180</u>	<u>14,496</u>	<u>203,287</u>
At 1 January 2009	112,500	-	(53,497)	59,003
Total comprehensive income for the period	-	-	4,737	4,737
At 30 September 2009	<u>112,500</u>	<u>-</u>	<u>(48,760)</u>	<u>63,470</u>

The condensed consolidated cash flow statement 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.

EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2010

A. EXPLANATORY NOTES PURSUANT TO FRS 134

1. BASIS OF PREPARATION

The condensed consolidated interim financial statements have been prepared in accordance with the requirements of FRS 134: Interim Financial Reporting and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”) and should be read in conjunction with the Group’s audited financial statement for the financial year ended 31 December 2009.

These explanatory notes attached to the condensed consolidated interim financial statements provide an explanation of events and transactions that significant to the understanding of the changes in the financial position and performance of the Group since the financial year ended 31 December 2009.

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 2009 except for the following Financial Reporting Standards (FRSs), Amendments to FRSs and Interpretations with effect from 1 January 2010.

FRSs, Amendments to FRSs and Interpretations

FRS 7	Financial Instruments Disclosures.
FRS 8	Operating Segments.
FRS 101	Presentation of Financial Statement (Revised 2009).
FRS 123	Borrowing Costs.
FRS 139	Financial Instruments : Disclosures.
Amendment to FRS 1	First Time Adoption of Financial Reporting Standards.
Amendment to FRS 2	Share-based Payment – Vesting Conditions and Cancellations.
Amendment to FRS 7	Financial Instruments: Disclosures.
Amendment to FRS 8	Operating Segments.
Amendment to FRS 107	Statement of Cash Flows.
Amendment to FRS 108	Accounting policies, Changes in Accounting estimates and Errors.
Amendment to FRS 110	Events after the Reporting Period.

**EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS
 FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2010**

Amendment to FRS 116	Property, Plant and Equipment.
Amendment to FRS 117	Leases.
Amendment to FRS 118	Revenues.
Amendment to FRS 119	Employee Benefits.
Amendment to FRS 120	Accounting for Government grants and Disclosures of Government Assistance.
Amendment to FRS 123	Borrowing Costs.
Amendment to FRS 128	Investments in Associates.
Amendment to FRS 132	Financial Instruments: Presentation.
Amendment to FRS 134	Interim Financial Reporting
Amendment to FRS 136	Impairment of Assets
Amendment to FRS 139	Financial Instruments: Recognition and Measurement
Amendment to FRS 140	Investment Property
IC Interpretation 9	Reassessment of Embedded Derivatives
IC Interpretation 10	Interim Financial Reporting and Impairment
IC Interpretation 11	FRS 2 - Group and Treasury

Other than for the application of FRS 8, FRS 101, FRS 117 and FRS 139, the application of the above FRSs, Amendments to FRSs and Interpretation did not result in any significant changes in the accounting policies and presentation of the financial results of the Group.

i. FRS 8: Operating Segments

The Group's segmental reporting had been presented based on the internal reporting to chief operating decision maker who makes decisions on the allocation of resources and assesses the performance of the reportable segments. This Standard only affects the presentation and disclosure aspects and has no impact on the financial position and results of the Group.

ii. FRS 101: Presentation of Financial Statements

The Consolidated Statement of Changes in Equity will reflect details of transactions with owners and non-owners. All non-owner changes in equity are presented as a single line labeled as total comprehensive income. Comparative information have been re-presented so that it is also in conformity with the revised standard. This Standard only affects the presentation and disclosures aspects and has no impact on the financial position and results of the Group.

EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2010

iii. FRS 139: Financial Instruments, Recognition and Measurement

The Standard sets out the new requirements for the recognition and measurement of financial instrument.

A financial instrument is recognized in the financial statements when, and only when, the Group becomes a party to the contractual provisions of the instrument. A financial instrument is recognized initially, at its fair value. Subsequent measurement of those instruments at the balance sheet date reflects the designation of the financial instruments. Except for those financial instruments measured at fair value through profit and loss, the Group determines the classification at initial recognition and re-evaluates this designation at each year end.

Financial Assets/Liabilities

a. Financial assets/Liabilities at fair value through profit and loss.

Fair value through profit and loss category comprises financial assets/liabilities that are held for trading including derivatives or specifically designated into these categories upon initial recognition.

b. Loans and receivables

Prior to 1 January 2010, loans and receivables were stated at gross receivables less provision for doubtful debts. Under FRS 139, loans and receivables are initially measured at fair value and subsequently at amortised cost using effective interest rate method. Gains and losses arising from the derecognition of the loans and receivables, amortization and impairment losses are recognized in the income statement.

c. Available for sale (AFS)

Prior to 1 January 2010, AFS financial assets such as investments were accounted for at cost less impairment losses or at the lower of cost and market value. Under FRS 139, AFS financial asset is measured at fair value initially and subsequently with unrealized gains or losses recognized as other comprehensive income in the AFS reserve until the investment is derecognized or impaired. Other AFS financial asset is measured at cost if the unquoted equity instrument is not carried at fair value because its fair value cannot be reliably measured.

**EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2010**

d. Derivatives Financial Instruments

Prior to adoption of FRS 139, derivative contracts are recognized in the financial statements on settlement date. With the adoption of FRS 139, derivative contracts are now required to be initially recognized at fair value on the date the contract is entered into and subsequently at fair value at each period ending. Any gains and losses arising from changes in fair value on derivatives that do not qualify for hedge accounting are recognized in income statement.

However, where derivatives are designated as hedge instrument which are accounted for in accordance with hedge accounting requirements as described in the hedge accounting policy as detailed below.

e. Hedge accounting

Fair value hedge

A fair value hedge is a hedge of the exposure to changes in fair value of a recognized asset or liability or an unrecognized firm commitment, or an identified portion of such as asset, liability or firm commitment, that is attributable to a particular risk and could affect the profit and loss.

In a fair value hedge, the gain or loss from remeasuring the hedging instrument at fair value is recognized in profit or loss. The gain or loss on the hedged item attributable to the hedged risk is adjusted to the carrying amount of the hedged item and recognized in profit or loss.

Impact on opening balances

In accordance with the transitional provisions of FRS 139, the above changes are applied prospectively and the comparatives as at 31 December 2009 are not restated. This standard does not have material impact on the financial position and results of the group.

**EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS
 FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2010**
3. AUDITORS' REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS

The auditors' report on the financial statements for the year ended 31 December 2009 was not qualified.

4. SEGMENTAL INFORMATION

Business segments

	Cumulative Quarter ended 30 September 2010		
	Timber	Plantations	Consolidated
	RM'000	RM'000	RM'000
Segment Revenue	22,619	1,218	23,837
Segment Results	6,670	471	7,141
Unallocated expenses			(508)
Profit before taxation			6,633
Income tax			(1,717)
Cumulative profit up to 30 Sep 2010			4,916
OTHER INFORMATION			
Segments Assets	-	115,973	115,973
Unallocated assets			102,303
Consolidated Assets			218,276
Segments Liabilities	456	5,633	6,089
Unallocated liabilities			8,900
Consolidated Liabilities			14,989

5. 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 financial period ended 30 September 2010.

**EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2010**

6. CHANGES IN ESTIMATES

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

7. SEASONAL OR CYCLICAL FACTORS

The Group's operations were not materially affected by any seasonal or cyclical factors.

8. DIVIDENDS PAID

No dividends were paid out during the current quarter.

9. CARRYING AMOUNT OF PROPERTY, PLANT AND EQUIPMENT

There were no brought forward valuations of property, plant and equipment from the financial year ended 31 December 2009 and there were no valuations of property, plant and equipment carried out during the financial period ended 30 September 2010.

10. DEBT AND EQUITY SECURITIES

There were no issuances, cancellations, repurchases, resale, and repayments of debt and equity securities during the financial period ended 30 September 2010.

11. CHANGES IN THE COMPOSITION OF THE GROUP

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

12. DISCONTINUED OPERATION

There were no discontinued operations for the Group during the current financial quarter.

13. CAPITAL COMMITMENTS

The commitments for the oil palm plantation development not provided for in the interim financial statements as at 30 September 2010 are as follows:

	<u>RM'000</u>
Approved and contracted for oil palm plantation development	5,172
Approved but not contracted for oil palm plantation development	38,686
	<u>43,858</u>

**EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS
 FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2010**
14. CHANGES IN CONTINGENT LIABILITIES AND CONTINGENT ASSETS

There were no changes in contingent liabilities or contingent assets since the last annual balance sheet as at 31 December 2009.

15. MATERIAL RELATED PARTY TRANSACTIONS

Group	2010 RM'000
Trade transactions	
Transaction with a related party:	
Log extraction contract fee from Rakyat Berjaya Sdn. Bhd.	<u>22,308</u>
Purchase of oil palm seedlings from TSH Biotech Sdn. Bhd., a company in which a director of the Company has an interest.	2,964
Rental paid to TSH Resources Bhd., a company in which a director of the Company has an interest.	54
Log extraction contract fee to Asiatic Lumber Industries Sdn. Bhd., a company in which a director of the Company has an interest.	<u>13,021</u>
Company	
Trade transaction	
Management fees charged to subsidiary - Serijaya Industri Sdn. Bhd.	<u>270</u>

16. MATERIAL EVENTS SUBSEQUENT TO THE END OF PERIOD REPORTED

There were no material events subsequent to the end of the period that have not been reflected in the financial statements for the period.

**EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2010**

**B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING
REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

1. PERFORMANCE REVIEW

The Group registered a turnover of RM6.246 million for the current quarter ended 30 September 2010 representing a decrease of 39% as compared to turnover of RM10.274 million for the preceding financial year corresponding quarter.

Profit before tax for the current year quarter ended 30 September 2010 was RM1.688 million representing a decrease of 46% as compared to profit of RM3.117 million in the preceding financial year corresponding quarter.

Turnover for the current year nine-months ended 30 September 2010 was RM23.837 million representing an increase of 13% as compared to turnover of RM21.155 million in the preceding financial year corresponding period.

Profit before tax for the current year nine-months ended 30 September 2010 was RM6.633 million representing an increase of 3% as compared to profit of before tax of RM6.447 million in the preceding financial year corresponding period.

2. MATERIAL CHANGES IN PROFIT BEFORE TAXATION

The Group registered a turnover of RM6.246 million for current quarter representing a decrease of 33% as compared to turnover of RM9.373 million in the immediate preceding quarter. The decrease is principally due to unfavourable timber market during the quarter.

Profit before tax for the current quarter was RM1.688 million representing a decrease of 42% as compared to profit before tax of RM2.918 million in the immediate preceding quarter.

3. CURRENT YEAR PROSPECT

The Board of Directors is confident of achieving reasonable profitability with logging activities continuing to be the major profit contributor.

**EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS
 FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2010**
4. PROFIT FORECAST OR PROFIT GUARANTEE

There were no profit forecasts or profit guarantees released to the public.

5. INCOME TAX EXPENSE

	INDIVIDUAL QUARTER		CUMULATIVE YEAR TO DATE	
	Current Year Quarter 30 Sep 2010	Preceding Year Corresponding Quarter 30 Sep 2009	Current Year 9 months ended 30 Sep 2010	Preceding Year Corresponding Period 30 Sep 2009
	RM'000	RM'000	RM'000	RM'000
Current year tax:				
Malaysian income tax	-	-	-	-
Deferred tax	456	850	1,716	1,710
	<u>456</u>	<u>850</u>	<u>1,716</u>	<u>1,710</u>
Underprovided in prior years:				
Malaysian income tax	1	-	1	-
Deferred tax	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>457</u>	<u>850</u>	<u>1,717</u>	<u>1,710</u>

6. SALE OF UNQUOTED INVESTMENTS AND/OR PROPERTIES

There were no sales/disposals of unquoted investments and properties during the current financial quarter and period ended 30 September 2010.

7. QUOTED SECURITIES

- a) There was no purchase and sale of quoted securities for the current financial quarter ended 30 September 2010.
- b) There was no investment in quoted shares as at 30 September 2010.

EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2010

8. STATUS OF CORPORATE PROPOSALS

On 14 May 2009, Maybank Investment Bank Berhad announced on behalf of the company, the following proposals:-

- (i) a proposed capital reduction of Sinora's issued and paid-up share capital involving the cancellation of RM0.50 of the par value of each existing ordinary share of RM1.00 each in Sinora ("Proposed Capital Reduction"). Arising from the Proposed Capital Reduction, Sinora will then consolidate two (2) ordinary shares of RM0.50 each in Sinora after the Proposed Capital Reduction into one (1) ordinary share of RM1.00 each in Sinora ("Proposed Share Consolidation"). The Proposed Capital Reduction and Proposed Share Consolidation shall be defined as "Proposed Capital Reconstruction" hereinafter;
- (ii) a proposed renounceable rights issue of up to 168,750,000 new ordinary shares of RM1.00 each in Sinora ("Rights Share(s)") on the basis of three (3) Rights Shares for every one (1) existing ordinary share of RM1.00 each in Sinora ("Sinora Share") held after the Proposed Share Consolidation at an indicative issue price of RM1.00 per Rights Share ("Proposed Rights Issue");
- (iii) a proposed establishment of an executives' share option scheme ("ESOS") of up to five percent (5%) of the issued and paid-up share capital of Sinora for executives and Directors (executive and non-executive) of Sinora and its subsidiary ("Sinora Group") who fulfill the criteria of eligibility for participation in the ESOS ("Proposed ESOS");
- (iv) proposed increase in the Company's existing authorised share capital of RM200,000,000 comprising 200,000,000 Sinora Shares to RM500,000,000 comprising 500,000,000 Sinora Shares by the creation of 300,000,000 Sinora Shares ("Proposed IASC"); and
- (v) proposed amendment to the Company's Memorandum of Association ("Proposed Amendment").

The above corporate proposals have been completed.

9. BORROWINGS

There were no borrowings for the current financial quarter ended 30 September 2010.

**EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS
 FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2010**
10. OFF BALANCE SHEET FINANCIAL INSTRUMENTS

There were no off balance sheet financial instruments as at 30 September 2010.

11. CHANGES IN MATERIAL LITIGATION

There were no changes in material litigation since the last annual balance sheet date of 31 December 2009.

12. DIVIDEND PAYABLE

No interim ordinary dividend has been declared for the financial period ended 30 September 2010 (30 September 2009: Nil).

13. EARNINGS PER SHARE
(a) Basic earning per share

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

	INDIVIDUAL QUARTER		CUMULATIVE YEAR TO DATE	
	Current Year Quarter 30 Sep 2010	Preceding Year Corresponding Quarter 30 Sep 2009	Current Year 9 months ended 30 Sep 2010	Preceding Year Corresponding Period 30 Sep 2009
Profit attributable to ordinary equity holders of the parent	RM'000 1,232	RM'000 2,267	RM'000 4,916	RM'000 4,737
Weighted average number of ordinary shares in issue ('000)	188,611	112,500	141,581	112,500
Basic earnings per share	<u>Sen</u> 0.65	<u>Sen</u> 2.02	<u>Sen</u> 3.47	<u>Sen</u> 4.21

**EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS
 FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2010**
13. EARNINGS PER SHARE (Cont'd)
(b) Diluted earning per share

	INDIVIDUAL QUARTER		CUMULATIVE YEAR TO DATE	
	Current Year Quarter 30 Sep 2010	Preceding Year Corresponding Quarter 30 Sep 2009	Current Year 9 months ended 30 Sep 2010	Preceding Year Corresponding Period 30 Sep 2009
	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>
Profit attributable to ordinary equity holders of the parent	1,232	2,267	4,916	4,767
Weighted average number of ordinary shares in issue ('000)	188,611	112,500	141,581	112,500
Effect of ESOS ('000)	3,440	-	3,440	-
Weighted average number of ordinary shares in issue ('000)	192,051	112,500	145,021	112,500
	<u>Sen</u>	<u>Sen</u>	<u>Sen</u>	<u>Sen</u>
Diluted earnings per share	0.64	-	3.39	-

The diluted earning per share is calculated by dividing the net profit for the period by the weighted average number of ordinary shares in issue during the period.

The share options was calculated based on the number of shares which would have been acquired at the market price (average annual share price of the company's share) based on the monetary value of the subscription rights attached to the outstanding share options. No adjustment is made to the net profit attributable to shareholders for the share options calculations.

14. AUTHORISATION FOR ISSUE

The interim financial statements were authorized for issue by the Board of Directors in accordance with a resolution of the directors on 10 November 2010.