

**B. I. G. INDUSTRIES BERHAD (195285-D)**  
**(Incorporated in Malaysia)**  
**CONDENSED CONSOLIDATED BALANCE SHEET**  
**As at 30 September 2010**

	<b>30 September 2010</b> <b>RM' 000</b> <b>(Unaudited)</b>	<b>31 December 2009</b> <b>RM' 000</b> <b>(Audited)</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Intangible asset	841	841
Property, plant and equipment	55,890	55,025
Prepaid land lease payments	8,068	8,128
Other investments	481	526
Land held for property development	5,141	5,141
Investment property	6,310	5,981
	<b>76,731</b>	<b>75,642</b>
<b>Current assets</b>		
Property development costs	18,100	23,877
Inventories	8,420	8,523
Trade receivables	29,589	22,815
Other receivables, deposits and prepayments	7,427	8,975
Fixed deposits with licensed banks and financial institutions	1,653	837
Cash and bank balances	1,197	6,114
	<b>66,386</b>	<b>71,141</b>
<b>TOTAL ASSETS</b>	<b>143,117</b>	<b>146,783</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity holders of the parent</b>		
Share capital	48,092	48,092
Share premium	150	150
Revenue reserve	6,866	7,008
	<b>55,108</b>	<b>55,250</b>
<b>Total equity</b>	<b>55,108</b>	<b>55,250</b>
<b>Non-current liabilities</b>		
Lease payables	5,802	6,636
Term loans	780	729
Deferred taxation	810	810
	<b>7,392</b>	<b>8,175</b>
<b>Current liabilities</b>		
Bank overdraft	9,700	5,743
Term loans	36,000	38,723
Short term borrowings	9,817	13,126
Trade payables	8,999	15,287
Other payables and accruals	12,445	7,075
Amount due to related companies	45	45
Lease payables	3,126	2,700
Current tax payable	485	659
	<b>80,617</b>	<b>83,358</b>
<b>Total liabilities</b>	<b>88,009</b>	<b>91,533</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>143,117</b>	<b>146,783</b>

**Net assets per share attributable to ordinary equity holders of the parent (RM)**

1.15

1.15

The condensed 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.

**B. I. G. INDUSTRIES BERHAD (195285-D)**  
**(Incorporated in Malaysia)**  
**CONDENSED CONSOLIDATED INCOME STATEMENT**  
**For the nine months ended 30 September 2010**

	3 months ended 30 September		9 months ended 30 September	
	2010	2009	2010	2009
Note	RM'000	RM'000	RM'000	RM'000
<b>Revenue</b>	19,968	19,897	55,944	66,629
Other operating income	227	229	507	919
Changes in inventories of finished goods	(275)	(242)	(259)	(1,831)
Inventories purchased and raw materials consumed	(8,239)	(9,715)	(28,344)	(30,698)
Staff costs	(785)	(2,154)	(5,330)	(6,689)
Depreciation of property, plant and equipment	(995)	(1,001)	(3,026)	(2,935)
Amortisation of prepaid land lease payment	40	(42)	(34)	(136)
Development cost	(1,642)	(1,437)	(3,200)	(8,478)
Other expenses	(6,335)	(3,191)	(13,436)	(11,733)
<b>Operating profit</b>	1,964	2,344	2,821	5,048
Finance cost	(497)	(547)	(2,794)	(2,353)
<b>Profit before taxation</b>	1,467	1,797	28	2,695
Taxation	(20)	(78)	(170)	(78)
<b>Net profit/(loss) for the period</b>	1,447	1,719	(142)	2,617
Attributable to:				
Equity holders of the parent	1,447	1,719	(142)	2,617
<b>Earning per share attributable to equity holders of the parent:</b>				
Earnings/(loss) per share (sen)				
- Basic	3.01	3.57	(0.30)	5.44
- Diluted	NA	NA	NA	NA

The condensed consolidated income 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.

**B. I. G. INDUSTRIES BERHAD (195285-D)**  
**(Incorporated in Malaysia)**  
**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**For the nine months ended 30 September 2010**

	-----Attributable to Equity Holders of Parent-----			
	----Non-distributable-----		Distributable	
	Share Capital RM'000	Share Premium RM'000	Revenue Reserve RM'000	Total RM'000
<b>At 1 January 2010</b>	48,092	150	7,008	55,250
Net loss for 9 months	-	-	(142)	(142)
<b>At 30 September 2010</b>	<u>48,092</u>	<u>150</u>	<u>6,866</u>	<u>55,108</u>
<b>At 1 January 2009</b>	48,092	150	14,132	62,374
Net profit for 9 months	-	-	2,617	2,617
<b>At 30 September 2009</b>	<u>48,092</u>	<u>150</u>	<u>16,749</u>	<u>64,991</u>

The condensed consolidated statement 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.

**B. I. G. INDUSTRIES BERHAD (195285-D)**  
**(Incorporated in Malaysia)**  
**CONDENSED CONSOLIDATED CASH FLOW STATEMENT**  
**For the nine months ended 30 September 2010**

	<b>30 September 2010</b>	<b>30 September 2009</b>
	<b>RM'000</b>	<b>RM'000</b>
Profit before tax	29	2,695
Adjustments for :		
Amortisation of prepaid land lease payment	34	136
Depreciation of property, plant and equipment	3,026	2,935
Gain on disposal of property, plant & equipment	(1,980)	(264)
Interest expenses	2,794	2,353
Interest income	3,148	(53)
Property, plant and equipment written off	570	22
Operating profit before working capital changes	<u>7,621</u>	<u>7,824</u>
Changes in working capital:		
Inventories	103	2,175
Receivables	(5,226)	3,035
Payables	(918)	(2,479)
Related companies	3	5
Property development costs	5,777	5,940
Cash generated from operations	<u>7,360</u>	<u>16,500</u>
Interest received	(3,148)	53
Tax paid, net of refund	(344)	(188)
<b>Net cash generated from operating activities</b>	<u><u>3,868</u></u>	<u><u>16,365</u></u>
<b>Cash flows from investing activities</b>		
Acquisition of property, plant & equipment	(8,338)	(2,053)
Proceeds from disposal of property, plant & equipment	660	960
<b>Net cash used in investing activities</b>	<u><u>(7,678)</u></u>	<u><u>(1,093)</u></u>
<b>Cash flows from financing activities</b>		
Decrease in bank borrowings, lease payables and term loan	(1,045)	(4,983)
Increase in fixed deposits pledged	(816)	(1,953)
Interest paid	(2,794)	(2,353)
Net of draw down and repayment of lease payables	(408)	(2,192)
<b>Net cash used in financing activities</b>	<u><u>(5,063)</u></u>	<u><u>(11,481)</u></u>
<b>Net decrease/(increase) in cash and cash equivalents</b>	(8,873)	3,791
<b>Cash and cash equivalents at the beginning of the period</b>	<u>370</u>	<u>(788)</u>
<b>Cash and cash equivalents at the end of the period</b>	<u><u>(8,503)</u></u>	<u><u>3,003</u></u>
<b>Analysis of cash and cash equivalents:</b>		
Bank overdrafts	(9,700)	(4,033)
Cash and bank balances	<u>1,197</u>	<u>7,036</u>
	<u><u>(8,503)</u></u>	<u><u>3,003</u></u>

The condensed consolidated cash flow statement should be read in conjunction with the audited financial statement for the year ended 31 December 2009 and the accompanying explanatory notes attached to the interim financial statements.