

SEE HUP CONSOLIDATED BERHAD
(Company no. 391077-V)
(Incorporated in Malaysia)
(and its subsidiaries)

NOTES TO INTERIM FINANCIAL REPORT - 31 MARCH 2005

25 Earnings per share

Basic earnings per share

The calculation of basic earnings per share for current quarter and current year to date is based on the net profit attributable to ordinary shareholders of RM225,000 and RM2,179,000 respectively and on the number of ordinary shares outstanding of 40,117,600.

Diluted earnings per share

The calculation of diluted earnings per share for current quarter and current year to date is based on the net profit attributable to ordinary shareholders of RM225,000 and RM2,179,000 respectively and on the weighted average number of ordinary shares outstanding calculated as follows:

	Current Year Quarter 31-Mar-05 RM'000	Current Year To date 31-Mar-05 RM'000
<i>Weighted average number of shares (diluted) -'000</i>		
Weighted average number of shares	40,118	40,118
Effect of share options	(1,674)	(1,674)
	<u>38,444</u>	<u>38,444</u>

The fully diluted earnings per share is the same as the basic earnings per share for the current year quarter and current year to date as the effects of anti-dilutive potential ordinary shares are ignored in calculating diluted earnings per share in accordance with MASB 13 on Earnings Per Share.

BY ORDER OF THE BOARD

Lam Voon Kean
Company Secretary

Dated this 27 May 2005