SEE HUP CONSOLIDATED BERHAD

(Company no. 391077-V) (Incorporated in Malaysia) (and its subsidiaries)

NOTES TO INTERIM FINANCIAL REPORT - 31 DECEMBER 2005

25 Earnings per share

The earnings per share are calculated by dividing the net results for the period by the weighted average numbers of shares in issue during the period as follows:-

	Weighted Average No. of Shares	
	Current Year Quarter 31-Dec-05 RM'000	Current Year To date 31-Dec-05 RM'000
For computing basic earnings per share No. of shares under ESOS deemed to have	40,118	40,118
been issued for no consideration For computing diluted earnings per share	154 40,272	87 40,205

BY ORDER OF THE BOARD

Lam Voon Kean Company Secretary

Dated this 23 February 2006