SEE HUP CONSOLIDATED BERHAD

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

NOTES TO INTERIM FINANCIAL REPORT - 31 MARCH 2006

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	Current Year To date
	31-Mar-06 RM'000	31-Mar-06 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	-	119
For computing diluted earnings per share	40,118	40,237

BY ORDER OF THE BOARD

Lam Voon Kean Company Secretary

Dated this 29 May 2006