



INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2010

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2010**

	As at 30-Sept-10 (Unaudited) RM'000	As at 31-Dec-09 (Audited and not restated) RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	41,915	32,968
Investment properties	530	530
Prepaid lease payments	1,350	1,674
Investment in associates	8,701	8,255
Available for sale investments	5,740	-
Other investments	-	5,151
Intangible assets	8,854	8,834
	<u>67,090</u>	<u>57,412</u>
Current assets		
Inventories	85,310	74,419
Trade and other receivables	59,284	49,695
Tax recoverable	327	475
Cash and bank balances	20,116	17,750
	<u>165,037</u>	<u>142,339</u>
TOTAL ASSETS	<u>232,127</u>	<u>199,751</u>
EQUITY AND LIABILITIES		
Equity		
Share capital	68,281	68,281
Treasury shares	(8,525)	(8,525)
Reserves	13,579	16,479
Retained earnings	71,250	61,952
Total equity attributable to owners of the parent	<u>144,585</u>	<u>138,187</u>
Non-controlling interests	<u>10,741</u>	<u>9,765</u>
Total equity	<u>155,326</u>	<u>147,952</u>
Non-current liabilities		
Borrowings	12,534	6,112
Deferred tax liabilities	731	616
	<u>13,265</u>	<u>6,728</u>
Current liabilities		
Trade and other payables	27,891	21,044
Short term borrowings	34,168	23,171
Provision for taxation	1,477	856
	<u>63,536</u>	<u>45,071</u>
Total liabilities	<u>76,801</u>	<u>51,799</u>
TOTAL EQUITY AND LIABILITIES	<u>232,127</u>	<u>199,751</u>

The condensed consolidated statement of financial position 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.



INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2010

**CONDENSED CONSOLIDATED INCOME STATEMENT
FOR NINE MONTHS ENDED 30 SEPTEMBER 2010 (UNAUDITED)**

	Current quarter 3 months ended 30 September		Cumulative quarter 9 months ended 30 September	
	2010 RM '000	2009 RM '000	2010 RM '000	2009 RM '000
Revenue	42,860	29,091	115,131	86,053
Operating expenses	(37,575)	(25,191)	(98,738)	(73,963)
Other operating income	962	387	2,143	2,259
Operating profit	6,247	4,287	18,536	14,349
Interest expense	(508)	(282)	(1,410)	(1,002)
Interest income	57	47	168	138
Share of results of associates	100	(23)	248	(31)
Profit before tax	5,896	4,029	17,542	13,454
Tax expense	(1,683)	(1,012)	(4,625)	(3,488)
Profit for the period	4,213	3,017	12,917	9,966
Profit attributable to:				
Owners of the parent	3,651	2,764	11,533	9,128
Non-controlling interests	562	253	1,384	838
Profit for the period	4,213	3,017	12,917	9,966
Earnings per share (EPS) attributable to owners of the parent (sen):				
Basic EPS	2.71	2.24	8.55	7.41
Diluted EPS	-	-	-	-

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.



INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2010

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR NINE MONTHS ENDED 30 SEPTEMBER 2010 (UNAUDITED)**

	Current quarter 3 months ended 30 September		Cumulative quarter 9 months ended 30 September	
	2010 RM '000	2009 RM '000	2010 RM '000	2009 RM '000
Profit for the period	4,213	3,017	12,917	9,966
Other comprehensive (loss) / income:				
Currency translation differences arising from consolidation	(780)	346	(2,075)	1,439
Available for sale investments' fair value movements	421	-	284	-
Total comprehensive income for the period	3,854	3,363	11,126	11,405
Total comprehensive income attributable to:				
Owners of the parent	3,336	3,110	9,809	10,567
Non-controlling interests	518	253	1,317	838
	3,854	3,363	11,126	11,405

The condensed consolidated statement 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.

**INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2010****CONDENSED CONSOLIDATED CASH FLOW STATEMENTS
FOR NINE MONTHS ENDED 30 SEPTEMBER 2010 (UNAUDITED)**

	Cumulative quarter 9 months ended 30 September	
	2010 RM'000	2009 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	17,542	13,455
Adjustments	2,284	1,891
Operating profit before working capital changes	19,826	15,346
Changes in working capital	(14,800)	505
Cash generated from operating activities	5,026	15,851
Interest paid	(1,400)	(1,008)
Tax paid	(3,704)	(3,431)
Net cash (used in)/generated from operating activities	(78)	11,412
CASH FLOWS FROM INVESTING ACTIVITIES		
Net of purchase and disposal of property, plant and equipment	(3,284)	(1,552)
Net of purchase and disposal of treasury shares	-	(100)
Net of purchase and disposal of other investments	391	(4,127)
Net cash used in investing activities	(2,893)	(5,779)
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividends paid	(4,116)	(3,915)
Proceeds from shares issued to non-controlling interests	271	335
Net changes in borrowings	8,372	(5,931)
Net cash generated from/(used in) financing activities	4,527	(9,511)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	1,556	(3,878)
CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL PERIOD	11,455	16,196
Effect of foreign exchange rates changes	(259)	408
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL PERIOD	12,752	12,726
CASH AND CASH EQUIVALENTS COMPRISED THE FOLLOWING:		
Cash and bank balances	20,116	16,935
Overdrafts	(7,364)	(4,209)
	12,752	12,726

The condensed consolidated cash flow 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.



INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2010

**CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR NINE MONTHS ENDED 30 SEPTEMBER 2010 (UNAUDITED)**

	----- Non-distributable -----						----- Distributable -----				Total equity
	----- Attributable to shareholders of the Company -----										
(RM'000)	Share capital	Share premium	Treasury shares	Revaluation reserve	Capital reserve	Exchange fluctuation reserve	Available for sale reserve	Retained earnings	Total	Non-controlling interest	Total equity
Balance as at 1 January 2009	68,281	13,168	(8,425)	254	892	94	-	51,936	126,200	7,663	133,863
Purchase of treasury shares	-	-	(536)	-	-	-	-	-	(536)	-	(536)
Disposal of treasury shares	-	74	436	-	-	-	-	-	510	-	510
Changes in equity interest	-	-	-	-	-	-	-	-	-	730	730
Dividends paid	-	-	-	-	-	-	-	(3,411)	(3,411)	(504)	(3,915)
Total comprehensive income for the period	-	-	-	-	-	1,439	-	9,128	10,567	838	11,405
Balance as at 30 September 2009	68,281	13,242	(8,525)	254	892	1,533	-	57,653	133,330	8,727	142,057
Balance as at 1 January 2010	68,281	13,242	(8,525)	875	892	1,470	-	61,952	138,187	9,765	147,952
Effect arising from adoption of FRS 139	-	-	-	-	-	-	(1,176)	1,176	-	-	-
Balance as at 1 January 2010, restated	68,281	13,242	(8,525)	875	892	1,470	(1,176)	63,128	138,187	9,765	147,952
Changes in equity interest	-	-	-	-	-	-	-	-	-	364	364
Dividends paid	-	-	-	-	-	-	-	(3,411)	(3,411)	(705)	(4,116)
Total comprehensive income for the period	-	-	-	-	-	(2,008)	284	11,533	9,809	1,317	11,126
Balance as at 30 September 2010	68,281	13,242	(8,525)	875	892	(538)	(892)	71,250	144,585	10,741	155,326

The condensed consolidated statements 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.

INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2010**NOTES TO THE INTERIM FINANCIAL REPORT****- SELECTED EXPLANATORY NOTES UNDER FRS 134 – INTERIM FINANCIAL REPORTING****A1 Basis of preparation**

The interim financial statements are unaudited and have been prepared in compliance with Financial Reporting Standard 134, Interim Financial Reporting and Paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”).

The interim financial statements should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 December 2009. These explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the year ended 31 December 2009.

A2 Significant Accounting Policies

The significant accounting policies and methods of computation adopted by the Group in these quarterly financial statements are consistent with those adopted in the most recent annual audited financial statements for the year ended 31 December 2009, except for the adoption of the following new Financial Reporting Standards (“FRSs”), Amendments to FRSs and Interpretations with effect from 1 January 2010:

FRS 8	:	Operating Segments
FRS 7	:	Financial Instruments: Disclosures
FRS 101	:	Presentation of Financial Statement (revised)
FRS 123	:	Borrowing Costs
FRS 139	:	Financial Instruments: Recognition and Measurement
Amendments to FRS 7	:	Financial Instruments: Disclosures
Amendments to FRS 127	:	Consolidated and Separate Financial Statements
Amendments to FRS 132	:	Financial Instruments: Presentation
Amendments to FRS 139	:	Financial Instruments: Recognition and Measurement
IC Interpretation 9	:	Reassessment of Embedded Derivatives
IC Interpretation 10	:	Interim Financial Reporting and Impairment
IC Interpretation 11	:	FRS 2 Group and Treasury Share Transactions

The adoption of the above FRSs, Amendments to FRSs and Interpretations does not have significant changes in the accounting policies and presentation of the financial statements of the Group, other than for the application of FRS 8, FRS 101 and FRS 139 as follows:

(a) FRS 8 Operating Segments.

FRS 8 replaces FRS 114²⁰⁰⁴ Segment Reporting. The new standard requires a ‘management approach’, under which segment information is presented on the same basis as that used for internal reporting purposes. As the Group’s chief operating decision maker, the Group’s Board of Directors, relies on internal reports which are similar to those currently disclosed externally, no further segmental information disclosures will be necessary. This standard does not have any impact on the financial position and results of the Group.

(b) Amendments to FRS 101 Presentation of Financial Statements

The amendment to FRS 101 requires changes in the format of the financial statements including the amounts directly attributable to shareholders in the primary statements, but does not affect the measurement of reported profit or equity. The Group has elected to show other comprehensive income in a separate statement from the income statement and hence, all owner changes in equity are presented in the consolidated statement of changes in equity, whereas non-owner changes in equity are shown in the consolidated statement of comprehensive income. This standard does not have any impact on the financial position and results of the Group.

INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2010
(c) FRS 139 Financial Instruments: Recognition and Measurement

Prior to 1 January 2010, financial assets available for sale (“AFS”) were accounted for at cost less impairment losses. Under FRS 139, AFS financial assets are measured at fair value initially and subsequently with unrealised gains and losses recognised directly in equity.

In accordance with the transitional provisions of FRS 139, the above changes are applied prospectively and the comparative as at 31 December 2009 are not restated. Instead, the changes have been accounted for by restating the following opening balances in the balance sheet as at 1 January 2010.

	As previously stated RM'000	Effect of FRS 139 RM'000	As restated RM'000
<i>Assets</i>			
Other investments	5,151	(5,151)	-
AFS investments	-	5,151	5,151
<i>Equity</i>			
Retained earnings	61,952	1,176	63,128
AFS reserve	-	(1,176)	(1,176)

A3 Auditors’ report on preceding annual financial statements

The auditors’ report of the annual financial statements for the financial year ended 31 December 2009 was not subject to any qualification.

A4 Seasonal or cyclical factors

The Group performance is not materially affected by seasonal or cyclical factors.

A5 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 current quarter and financial period-to-date.

A6 Changes in estimates

There were no changes in estimates that have material effect in the current quarter and financial period-to-date results.

A7 Debt and equity securities

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

At the Annual General Meeting held on 22 June 2010, the Company’s shareholders approved the renewal of authority to repurchase its own shares. During the financial period ended 30 September 2010, the Company did not repurchase and resell of any own shares.

As at 30 September 2010, a total of 13,636,566 treasury shares, representing 9.99% of the issued and paid up share capital of the Company are being held as treasury shares and carried at cost at RM8.525 million.



INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2010

A8 Dividend paid

A first and final gross dividend of 3.7 sen per share less income tax at 25% amounted to RM3.411 million in respect of the financial year ended 31 December 2009 was paid on 23 July 2010.

A9 Segment information**By business segment**

	Valves, instruments and fittings RM'000	Heat and steam engineering RM'000	Electronic RM'000	Pumps RM'000	All others RM'000	Elimination RM'000	Total RM'000
Revenue from external customers	85,019	3,259	6,672	14,683	5,498	-	115,131
Inter-segment revenue	32,003	97	833	1,106	-	(34,039)	-
Total revenue	117,022	3,356	7,505	15,789	5,498	(34,039)	115,131
Segment results	15,628	155	173	2,188	392	-	18,536
Interest expense							(1,410)
Interest income							168
Share of results of associates							248
Profit before tax							17,542
Tax expense							(4,625)
Profit after tax							12,917
Minority interests							(1,384)
Profit for financial period ended 30 September 2010							11,533

A10 Valuation of property, plant and equipment

The valuations of property, plant and equipment have been brought forward, without amendment from the annual financial statements for financial year ended 31 December 2009.

A11 Material post balance sheet events

There was no material events subsequent to the end of the financial period ended 30 September 2010 as at the date of this report save for the following:-

- i. On 1 November 2010, the Company had acquired 2 ordinary shares of RM1.00 each representing 100% of the total issued and paid-up capital of Unimech Venture Sdn. Bhd. ("UVSB") for a cash consideration of RM2.00 only. In consequent thereof, UVSB becomes a wholly owned subsidiary of the Company.
- ii. Messrs Wong Liu & Partners had vide its letter dated 27 October 2010 given notice in writing to the Board of Directors of their intention to resign as Auditors of the Company due to their internal restructuring exercise and not for any other reason. Pursuant to Section 172(15) of the Companies Act, 1965, their resignation will be effective only after a new auditor has been appointed.

In consequence thereof, the Company has on 28 October 2010 received a notice of nomination from a shareholder of the Company ie. Mr. Liew Kue Len to nominate Messrs UHY, as the Auditors of the Company for the financial year ending 31 December 2010 in place of Messrs Wong Liu & Partners and to hold office until the conclusion of the next annual general meeting of the Company at a remuneration to be determined by the Directors of the Company.

The Proposed Change of Auditors is subject to and conditional upon approval being obtained from the shareholders of UGB at an Extraordinary General Meeting to be convened on 8 December 2010.



INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2010

A12 Changes in the composition of the Group

There were no changes in the composition of the Group during the financial period ended 30 September 2010 save for the following:-

- i. On 22 January 2010, Unimech Capital Sdn. Bhd. (“UCSB”), a wholly owned subsidiary of the Company had subscribed for 8,000 ordinary shares of RM1.00 each representing 80% of the total issued and paid up capital of Unimech FPC Sdn. Bhd. (“UME FPC”) for a total consideration of RM8,000 only.
- ii. On 25 January 2010, the Company had transferred its wholly-owned subsidiary, Unimech Polymer Engineering Sdn. Bhd. (“UPESB”) (formerly known as Green Acre Garden Sdn. Bhd.) to its wholly owned subsidiary company, Q-Flex Industries (M) Sdn. Bhd. (“Q-Flex”) for a total cash consideration of RM2.00 only.

Subsequent to the Transfer, UPESB increased its paid up capital from RM2 to RM200,000 where Q-Flex has subscribed 159,998 ordinary shares of RM1.00 each for a cash consideration of RM159,998. In consequent thereof, UPESB becomes 80% owned subsidiary company of Q-Flex.

- iii. On 25 March 2010, Unimech Capital Sdn. Bhd. (“UCSB”), a wholly owned subsidiary of the Company had subscribed for 60,000 ordinary shares of RM1.00 each representing 60% of the total issued and paid up capital of Tri Axis Technology (M) Sdn. Bhd. (“TAT”) for a total consideration of RM60,000 only.
- iv. On 28 June 2010, M.E.T. Motion Holdings Sdn. Bhd. (“METMH”), a 51% owned subsidiary of the Company and Multiplex Control & Engineering Services Pte. Ltd. (“MCES”), a wholly owned subsidiary of the Company had subscribed for 70,000 and 30,000 ordinary shares of SGD1.00 each representing 70% and 30% of the total issued and paid-up capital of a newly incorporated company known as M.E.T. Resources Pte. Ltd. (“METR”) for total consideration of SGD70,000 and SGD30,000 respectively.
- v. On 6 Aug 2010, Unimech Worldwide (Shanghai) Sdn. Bhd. (“UWS”), a wholly owned subsidiary of the Company had subscribed 85% of the registered capital in a newly incorporated company known as Arita Engineering (Chengdu) Pte. Ltd. (“AEC”) for cash consideration of USD127,500 (equivalent to RM406,036).
- vi. On 16 Aug 2010, Unimech Capital Sdn. Bhd. (“UCSB”) and PT. Arita Prima Indonesia (“API”) had acquired 60% and 40% of the issued and paid up capital of Arita System Sdn. Bhd. (“ASSB”) (formerly known as UIC Pneumatic & Automation Sdn. Bhd.) from Unimech Engineering (JB) Sdn. Bhd. (“UME(JB)”), Unimech Instruments & Control Sdn. Bhd. (“UIC”) and TTS Valve Technologies Sdn Bhd (“TTS”) for cash consideration of RM53,216 and RM35,477 respectively.

UCSB is a wholly owned subsidiary of the Company and API is 85% subsidiary company owned by Arita Engineering Sdn. Bhd. (“AESB”) which in turn wholly owned by the Company. UME(JB) and UIC are the subsidiary companies of UGB Group whereas TTS is an associate company of UGB Group.

- vii. On 23 Aug 2010, Unimech Capital Sdn. Bhd. (“UCSB”), a wholly owned subsidiary of the Company had subscribed for 50,000 ordinary shares of RM1.00 each representing 100% of the total issued and paid-up capital of Bells Saga Sdn. Bhd. (“BSSB”) for a cash consideration of RM50,000 only.

A13 Changes in contingent liabilities or contingent assets

There were no material changes in the contingent liabilities for the Group since the last financial year ended 31 December 2009.

A14 Capital commitments

As at 30 September 2010, the Group has no material capital commitments.



INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2010

A15 Related party transactions

	9 months ended 30-Sept-10 RM'000
Purchase of goods from a company in which certain directors of the Company have interests	96
Sale of goods to a company in which certain directors of the Company have interests	385



INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2010

NOTES TO THE INTERIM FINANCIAL REPORT

- ADDITIONAL INFORMATION REQUIRED BY THE BURSA SECURITIES LISTING REQUIREMENTS

B1 Review of performance for current quarter and financial year to-date

The Group reported revenue of RM42.860 million and RM115.131 million in the current quarter and nine months period ended 30 September 2010, representing increase of 47.3% and 33.8% respectively as compared to the preceding year corresponding period ended 30 September 2009. The increase of revenue was due principally to the increase in demand in valves, fittings and related products.

In tandem with the increase in revenue, the profit before tax for current quarter and nine months period ended 30 September 2010 improved by 46.3% and 30.4% respectively, as compared to preceding year corresponding quarter and nine months period ended 30 September 2009.

B2 Comparison with preceding quarter's results

The revenue and profit before tax for the current quarter and preceding quarter are summarised as follows:

	3 months ended 30-Sept-10 RM'000	3 months ended 30-June-10 RM'000	Variance	
			RM'000	%
Revenue	42,860	38,652	4,208	10.9
Profit before tax	5,896	7,138	(1,242)	(17.4)

The revenue for the current quarter ended 30 September 2010 was increased by 10.9% as compared to preceding quarter. A higher revenue was reported in current quarter as compared to preceding quarter's was due mainly to the improvement in sales of valves, fittings and related products. Profit before tax for current quarter decreased by 17.4% was due mainly to higher gross profit margin recorded in preceding quarter.

B3 Commentary on prospects

The outlook for the Malaysia and world economies is expected to be better in financial year ending 2010. Barring any unforeseen circumstances, the Board of Directors is of the view that the Group shall report a better performance for the financial year ending 31 December 2010.

The Group saw improvement in the valves, instruments and fittings industry with firmer demand in our target markets. The Group will remain focused to meet market demand for our valves, instruments and fittings. We have also put in place strategies to develop new markets for our products, including pumps, in order to enhance the Group's long term profitability.

B4 Profit forecast

Not applicable as no profit forecast was published.

INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2010
B5 Income tax expense

	Current quarter 3 months ended 30-Sept-10 RM'000	Cumulative quarter 9 months ended 30-Sept-10 RM'000
Current period provision	1,640	4,510
Deferred tax	43	115
	1,683	4,625

The effective tax rate for current quarter and cumulative quarter are marginally higher than the statutory tax rate which was due principally to the losses of certain subsidiary companies can not be used to offset against profit of other companies in the Group.

B6 Sale of unquoted investments and properties

There was no disposal of unquoted investments or properties during the financial period under review.

B7 Quoted investments

- (a) During current quarter and cumulative quarter ended 30 September 2010, the purchase of quoted investments were amounted RM1.288 million and RM6.941 million respectively. The disposals of quoted investments for the current quarter and cumulative quarter ended 30 September 2010 are as follows:

	Current quarter 3 months ended 30-Sept-10 RM'000	Cumulative quarter 9 months ended 30-Sept-10 RM'000
Total proceeds from disposals	3,036	7,217
Fair value gain recognised in income statement	341	530
Reclassification adjustment to income statement	346	357

- (b) The total investments in quoted investments as at 30 September 2010 are as follows:-

	AFS investments RM'000
At cost	6,632
At carrying amount	5,740
At fair value	5,740

B8 Status of corporate proposals and status of utilisation of proceeds raised

There was no corporate proposal being carried out during the period under review.



INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2010

B9 Group borrowings and debt securities

Total Group borrowings as at 30 September 2010 are as follows:

	Borrowings RM'000
Current	
Secured borrowings	3,425
Unsecured borrowings	30,743
	<u>34,168</u>
Non-current	
Secured borrowings	12,534
Unsecured borrowings	-
	<u>12,534</u>
Total borrowings	<u>46,702</u>

B10 Off balance sheet financial instruments

There were no financial instruments with off balance sheet risk as at the date of this report.

B11 Changes in material litigation

The Group is not engaged in any material litigation as at the date of this report.

B12 Dividend

No interim dividend has been declared for the financial period ended 30 September 2010.

B13 Earnings per share

	Current quarter 3 months ended 30-Sept-10	Cumulative quarter 9 months ended 30-Sept-10
Profit for the period (RM'000)	4,213	12,917
Profit attributable to non-controlling interest (RM'000)	(562)	(1,384)
Profit attributable to owners of the parent (RM'000)	<u>3,651</u>	<u>11,533</u>
Basic EPS		
Weighted average number of ordinary shares in issue ('000)	134,925	134,925
Basic EPS (sen)	2.71	8.55

By order of the Board

Dato' Lim Cheah Chooi
Executive Chairman

Dated this 24th November 2010