JOTECH HOLDINGS BERHAD

(Company No. 334818-P)

QUARTERLY UNAUDITED REPORT ON CONSOLIDATED RESULTS FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2010

JOTECH HOLDINGS BERHAD

(Company No. 334818-P)

QUARTERLY UNAUDITED REPORT ON CONSOLIDATED RESULTS
FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2010

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
For the six months ended 30 June 2010 – unaudited

	Three months ended		Period ended	
In thousands of RM	**30.06.2010**	**30.06.2009**	**30.06.2010**	**30.06.2009**
Revenue	32,130	30,020	63,008	49,841
Cost of sales	(26,989)	(26,007)	(52,912)	(44,295)
Gross profit	5,141	4,013	10,096	5,546
Operating expenses	(3,387)	(3,067)	(6,574)	(5,302)
Other operating expense	(175)	-	(435)	-
Other operating income	195	78	424	511
Results from operating activities	1,774	1,024	3,511	755
Finance income	60	45	99	219
Finance costs	(394)	(500)	(724)	(1,244)
Profit/(Loss) from operations	1,440	569	2,886	(270)
Share of profit/(loss) of associates, net of tax	839	76	1,304	(125)
Profit / (Loss) before tax	2,279	645	4,190	(395)
Income tax expense	(446)	(50)	(793)	(50)
Profit / (Loss) for the period	1,833	595	3,397	(445)
Profit/(Loss) attributable to:				
Owners of the Company	1,779	511	3,318	(438)
Minority Interests	54	84	79	(7)
Profit/(Loss) for the period	1,833	595	3,397	(445)
Basic earnings per ordinary share (sen)	0.192	0.055	0.359	(0.047)
Diluted earnings per ordinary share (sen)	N/A	N/A	N/A	N/A

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
For the six months ended 30 June 2010 – unaudited (continued)

	Three months ended		Period ended	
In thousands of RM	**30.06.2010**	**30.06.2009**	**30.06.2010**	**30.06.2009**
Profit / (Loss) for the period	1,833	595	3,397	(445)
Foreign currency translation gain/(loss) for foreign operations	(97)	(747)	(1,287)	775
Other comprehensive income/(loss) for the period, net of tax	(97)	(747)	(1,287)	775
Total comprehensive income for the period	1,736	(152)	2,110	330
Total comprehensive income attributable to:				
Owners of the Company	1,691	(82)	2,345	111
Minority Interests	45	(70)	(235)	219
Total comprehensive income for the period	1,736	(152)	2,110	330

(The Condensed Unaudited Consolidated Statements of Comprehensive Income should be read in conjunction with the Annual Financial Report for the year ended 31 December 2009)

JOTECH HOLDINGS BERHAD

(Company No. 334818-P)

QUARTERLY UNAUDITED REPORT ON CONSOLIDATED RESULTS
FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2010

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at 30 June 2010 – unaudited

In thousands of RM	**As at the end 30.6.2010**	**As at the end 31.12.2009 restated**
Non-current assets		
Property, Plant And Equipment	57,045	57,832
Investment in associates	32,446	30,842
Intangible assets	2,114	1,939
Advance to associate	707	707
	92,312	91,320
Current Assets		
Inventories	12,340	10,633
Trade and other receivables	26,002	24,161
Tax recoverable	633	351
Other investments	1,732	1,520
Cash and cash equivalents	19,342	26,463
	60,049	63,128
TOTAL ASSETS	152,361	154,448
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the parent		
Share Capital	92,430	92,430
Reserves	12,300	9,950
Total Shareholders' Equity	104,730	102,380
Minority interests	6,130	6,365
Total Equity	110,860	108,745
Non-current liabilities		
Borrowings	16,927	19,653
Deferred tax liabilities	2,266	2,404
	19,193	22,057
Current Liabilities		
Trade and other payables	14,662	15,851
Short term borrowings	6,899	7,416
Provision for taxation	747	379
	22,308	23,646
Total liabilities	41,501	45,703
TOTAL EQUITY AND LIABILITIES	152,361	154,448
Net assets per share attributable to ordinary equity holders of the parent (RM)	0.11	0.11

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Report of the Group for the year ended 31 December 2009)

JOTECH HOLDINGS BERHAD

(Company No. 334818-P)

QUARTERLY UNAUDITED REPORT ON CONSOLIDATED RESULTS
FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2010

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
For the six months ended 30 June 2010 – unaudited

In thousands of RM	**Period ended 30.06.2010**	**Period ended 30.06.2009**
Cash flows from operating activities		
Profit / (Loss) before tax	4,190	(395)
Adjustments for :		
Allowance for diminution in value of other investment	400	438
Unrealised gain on foreign exchange	(1)	-
Share of (profit)/loss of equity accounted associate	(1,304)	125
Gain on disposal of quoted investments	(75)	(373)
Gain on disposal of property, plant and equipment	(3)	(36)
Depreciation and amortisation	3,339	3,283
Finance costs	724	1,244
Finance income	(99)	(219)
Dividend income	(114)	(157)
Operating profit before working capital changes	7,057	3,910
Changes in working capital:		
Net change in current assets	(3,549)	3,215
Net change in current liabilities	(1,670)	(2,007)
Cash generated from operations	1,838	5,118
Taxes – (paid)/refunded	(351)	(160)
Net cash generated from operating activities	1,487	4,958
Cash flow from investing activities		
Acquisition of property, plant and equipment	(4,079)	(1,814)
Acquisition of other investments	(1,162)	(2,864)
Acquisition of associate	(271)	(7,923)
Acquisition of subsidiary	(170)	-
Proceeds from disposals of other investments	626	3,578
Dividends received	114	157
Interest received	99	219
Proceeds from disposal of property, plant and equipment	51	36
Net cash used in investing activities	(4,792)	(8,611)
Cash flow from financing activities		
Interest paid	(724)	(1,244)
Payment of hire purchase liabilities	(202)	(299)
Repayment of borrowings - net	(2,649)	(6,473)
Net cash used in financing activities	(3,575)	(8,016)
Net decrease in cash and cash equivalents	(6,880)	(11,669)
Effects of exchange rate fluctuations on cash held	(241)	212
Cash and cash equivalents at beginning of period	26,463	32,921
Cash and cash equivalents at end of period	19,342	21,464
Cash and cash equivalents at end of period comprise:		
Cash and bank balances	10,392	7,424
Deposits with licensed banks	8,950	14,040
	19,342	21,464

(The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Financial Report of the Group for the year ended 31 December 2009)

JOTECH HOLDINGS BERHAD

(Company No. 334818-P)

QUARTERLY UNAUDITED REPORT ON CONSOLIDATED RESULTS
FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2010

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
For the six months ended 30 June 2010 – unaudited

	Attributable to owners of Company						
	Non-Distributable			*Distributable*			
In thousands of RM	**Share Capital**	**Share Premium**	**Exchange Fluctuation Reserve**	**Retained Profit/(Loss)**	**Sub-total**	**Minority Interest**	**Total**
At 1 January 2010							
- as previously stated	92,430	2,284	243	7,145	102,102	6,365	108,467
- effect of adopting FRS 139	-	-	-	283	283	-	283
- as restated	92,430	2,284	243	7,428	102,385	6,365	108,750
Total comprehensive income for the period			(973)	3,318	2,345	(235)	2,110
At 30 June 2010	92,430	2,284	(730)	10,746	104,730	6,130	110,860
At 1 January 2009	92,430	2,284	301	(1,642)	93,373	6,068	99,441
Total comprehensive income for the period			549	(438)	111	219	330
At 30 June 2009	92,430	2,284	850	(2,080)	93,484	6,287	99,771

(The Condensed Unaudited Consolidated Statement of Changes in Equity should be read in conjunction with the Annual Financial Report of the Group for the year ended 31 December 2009)

NOTES TO THE INTERIM FINANCIAL REPORT

A1. Basis of preparation

The interim financial report is unaudited and has been prepared in compliance with FRS 134, Interim Financial Reporting and Paragraph 9.22 of the Listing Requirements of the Bursa Malaysia Securities Berhad.

The quarterly financial report do not include all the information required for the full annual financial statements and should be read in conjunction with the annual audited financial statements of the Group for the year ended 31 December 2009.

A2 Changes in Accounting Policies

Save as disclosed below, the significant accounting policies adopted are consistent with those of the audited financial statements for the year ended 31 December 2009.

i) FRS 139, Financial Instruments: Recognition and Measurement

The adoption of FRS 139 has resulted in changes to accounting policies relating to recognition and measurement of financial instruments and the new accounting policies are as follows:

I. Initial recognition and measurement

A financial instrument is recognised in the financial statements when, and only when, the Group becomes a party to the contractual provisions of the instrument.

A financial instrument is recognised initially, as its fair value plus, in the case of a financial instrument not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition or issue of the financial instrument.

An embedded derivative is recognised separately from the host contract and accounted for as a derivative if, and only if, it is not closely related to the economic characteristics and risks of the host contract and the host contract is not categorised at fair value through profit or loss. The host contract, in the event an embedded derivative is recognised separately, is accounted for in accordance with the policy applicable to the nature of the host contract.

II. Financial instrument categories and subsequent measurement

The Group categorises financial instruments as follows:

Financial assets

a) Financial assets at fair value through profit or loss

Fair value through profit or loss category comprises financial assets that are held for trading, including derivatives (except for a derivative that is a designated and effective hedging instrument) or financial assets that are specifically designated into this category upon initial recognition.

Derivatives that are linked to and must be settled by delivery of unquoted equity instruments whose fair values cannot be reliably measured are measured at cost.

NOTES TO THE INTERIM FINANCIAL REPORT (continued)

A2 Changes in Accounting Policies (continued)

i) FRS 139, Financial Instruments: Recognition and Measurement (continued)

II. Financial instrument categories and subsequent measurement (continued)

Financial assets (continued)

a) Financial assets at fair value through profit or loss (continued)

Other financial assets categorised as fair value through profit or loss is subsequently measured at their fair values with the gain or loss recognised in profit or loss.

b) Held-to-maturity investments

Held-to-maturity investments category comprises debt instruments that are quoted in an active market and the Group has the positive intention and the ability to hold to maturity.

Financial assets categorised as held-to-maturity investments are subsequently measured at amortised cost using the effective interest method.

c) Loans and receivables

Loans and receivables category comprises debt instruments that are not quoted in an active market, trade and other receivables and cash and cash equivalents.

Financial assets categorised as loans and receivables are subsequently measured at amortised cost using the effective interest method.

d) Available-for-sale financial assets

Available-for-sale category comprises investment in equity and debt securities instruments that are not held for trading.

Investments in equity instruments that do not have a quoted market price in an active market and whose fair value cannot be reliably measured are measured at cost. Other financial assets categorised as available-for-sale are subsequently measured at their fair values with the gain or loss recognised in other comprehensive income, except for impairment losses, foreign exchange gains and losses arising from monetary items and gains and losses of hedged items attributable to hedge risks of fair value hedges which are recognised in profit or loss. On derecognition, the cumulative gain or loss recognised in other comprehensive income is reclassified from equity into profit or loss. Interest calculated for a debt instrument using the effective interest method is recognised in profit or loss.

All financial assets, except for those measured at fair value through profit or loss, are subject to review for impairment.

NOTES TO THE INTERIM FINANCIAL REPORT (continued)

A2 Changes in Accounting Policies (continued)

i) FRS 139, Financial Instruments: Recognition and Measurement (continued)

II. Financial instrument categories and subsequent measurement (continued)

Financial Liabilities

All financial liabilities are subsequently measured at amortised cost other than those categoriesed as fair value through profit or loss.

Fair value through profit or loss category comprises financial liabilities that are held for trading, derivatives (except for a derivative that is a financial guarantee contract or a designated and effective hedging instrument) or financial liabilities that are specially designated into this category upon initial recognition.

Derivatives that are linked to and must be settled by delivery of unquoted equity instruments whose fair values cannot be reliably measured are measured at cost.

Other financial liabilities categorised as fair value through profit or loss are subsequently measured at their fair values with the gain or loss recognised in profit or loss.

III. Regular way purchase or sale of financial assets

A regular way purchase or sale is a purchase or sale of a financial asset under a contract whose terms require delivery of the asset within the time frame established generally by regulation or convention in the marketplace concerned.

A regular way purchase or sale of financial assets is recognised and derecognised, as applicable, using trade date accounting. Trade date accounting refers to:
a) the recognition of an asset to be received and the liability to pay for it on the trade date, and
b) derecognition of an asset that is sold, recognition of any gain or loss on disposal and the recognition of a receivable from the buyer for payment on the trade date.

IV. Hedge accounting

Fair value hedge

A fair value hedge is a hedge of the exposure to changes in fair value of a recognised asset or liability or an unrecognised firm commitment, or an identified portion of such an asset, liability or firm commitment, that is attributable to a particular risk and could affect the profit or loss.

In a fair value hedge, the gain or loss from remeasuring the hedging instrument at fair value or the foreign currency component of its carrying amount translated at the exchange rate prevailing at the end of the reporting period is recognised in profit or loss. The gain or loss on the hedged item, except for hedge item is categorised as available-for-sale, attributable to the hedged risk is adjusted to the carrying amount of the hedged item and recognised in profit or loss. For a hedge item categorised as available-for-sale, the fair value gain or loss attributable to the hedge risk is recognised in profit or loss.

NOTES TO THE INTERIM FINANCIAL REPORT (continued)

A2 Changes in Accounting Policies (continued)

i) FRS 139, Financial Instruments: Recognition and Measurement (continued)

IV. Hedge accounting (continued)

Fair value hedge (continued)

Fair value hedge accounting is discontinued prospectively when the hedging instrument expires or is sold, terminated or exercised, the hedge is no longer highly effective or the hedge designation is revoked.

Cash flow hedge

A cash flow hedge is a hedge of the exposure to variability in cash flows that is attributable to a particular risk associated with a recognised asset or liability or a highly probable forecast transaction and could affect profit or loss. In a cash flow hedge, the portion of the gain or loss on the hedging instrument that is determined to be an effective hedge is recognised in other comprehensive income and the ineffective portion is recognised in profit or loss.

Subsequently, the cumulative gain or loss recognised in other comprehensive income is reclassified from equity into profit or loss in the same period or periods during which the hedged forecast cash flows affect profit or loss. If the hedge item is a non-financial asset or liability, the associated gain or loss recognised in other comprehensive income is removed from equity and included in the initial amount of the asset or liability. However, loss recognised in other comprehensive income that will not be recovered in one or more future periods is reclassified from equity into profit or loss.

Cash flow hedge accounting is discontinued prospectively when the hedging instrument expires or is sold, terminated or exercised, the hedge is no longer highly effective, the forecast transaction is no longer expected to occur or the hedge designation is revoked. If the hedge is for a forecast transaction, the cumulative gain or loss on the hedging instrument remains in other comprehensive income until the forecast transaction occurs. When the forecast transaction is no longer expected to occur, any related cumulative gain or loss recognised in other comprehensive income on the hedging instrument is reclassified from equity into profit or loss.

Hedge of a net investment

A hedge of a net investment is a hedge in the interest of the net assets of a foreign operation. In a net investment hedge, the portion of gain or loss on the hedging instrument that is determined to be an effective hedge is recognised in other comprehensive income and the ineffective portion is recognised in profit or loss. The cumulative gain or loss recognised in other comprehensive income is reclassified from equity into profit or loss on disposal of the foreign operation.

NOTES TO THE INTERIM FINANCIAL REPORT (continued)

A2 Changes in Accounting Policies (continued)

i) FRS 139, Financial Instruments: Recognition and Measurement (continued)

V. Derecognition

A financial asset or part of it is derecognised when, and only when the contractual rights to the cash flows from the financial asset expire or the financial asset is transferred to another party without retaining control or substantially all risks and rewards of the asset. On derecognition of a financial asset, the difference between the carrying amount and the sum of the consideration received (including any new asset obtained less any new liability assumed) and any cumulative gain or loss that had been recognised in equity is recognised in the profit or loss.

A financial liability or a part of it is derecognised when, and only when, the obligation specified in the contract is discharged or cancelled or expires. On derecognition of a financial liability, the difference between the carrying amount of the financial liability extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in the profit or loss.

Investment in equity securities

Prior to the adoption of FRS 139, investments in non-current equity securities, other than investments in subsidiaries and associates were stated at cost less allowance for diminution in value which is other than temporary. With the adoption of FRS 139, quoted investments in non-current equity securities, other than investments in subsidiaries and associates are now categorised and measured as fair value through profit or loss, or as available-for-sale as detailed above.

Prior to the adoption of FRS 139, current investments were carried at the lower of cost and market value, determined on an aggregate portfolio basis by category of investments. With the adoption of FRS 139, current investments are now categorised and measured as fair value through profit and loss as detailed above.

Derivatives

Prior to the adoption of FRS 139, derivative contracts were recognised in the financial statements on settlement date. With the adoption of FRS 139, derivative contracts are now categorised as fair value through profit or loss and measured at their fair values with the gain or loss recognised in the profit or loss other than derivatives designated as hedging instrument which are accounted for in accordance with the hedge accounting requirements as described in the hedge accounting policy as detailed above.

NOTES TO THE INTERIM FINANCIAL REPORT (continued)

A2 Changes in Accounting Policies (continued)

ii) FRS 139, Financial Instruments: Recognition and Measurement (continued)

V. Derecognition (continued)

Impairment of trade and other receivables

Prior to the adoption of FRS 139, an allowance for doubtful debts was made when a receivable is considered irrecoverable by the management. With the adoption of FRS 139, an impairment loss is recognised for trade and other receivables and is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the asset's original effective interest rate.

Changes on adoption

These changes in accounting policies have been made in accordance with the transitional provisions of FRS 139. In accordance with the transitional provisions of FRS 139 for the first time adoption, adjustments arising from remeasuring the financial instruments at the beginning of the financial period were recognised as adjustment of the opening balance of retained earnings or another appropriate reserve. Comparatives are not adjusted.

Consequently, the adoption of FRS 139 does not affect the basic and diluted earnings per ordinary share for prior periods. It is not practicable to estimate the impact arising from the adoption of FRS 139 to the current period's basic and diluted earnings per ordinary share.

The application of the above new policies has the following effect:

	Retained Earnings RM'000
At 1 January 2010, as previously stated	7,145
Effect of adopting of FRS 139 by associate	283
At 1 January 2010, as restated	7,428

iii) FRS 140, Investment Property

Before 1 January 2010, an investment property under construction was classified as property, plant and equipment and measured at cost. Such property is stated at cost until construction or development was completed, at which time it would be reclassified at its prevailing carrying value as investment property.

With the amendment made to FRS 140 with effect from 1 January 2010, investment property under construction is classified as investment property.

Hence, the adoption of FRS 140 does not affect the basic and diluted earnings per ordinary share for the current and prior periods.

NOTES TO THE INTERIM FINANCIAL REPORT (continued)

A2 Changes in Accounting Policies (continued)

iv) FRS 8, Operating Segments

As of 1 January 2010, the Group determines and presents operating segments based on the information that internally is provided to the Board of Directors. This change in accounting policy is due to the adoption of FRS 8. Previously operating segments were determined and presented in accordance with FRS 114_{2004}, *Segment Reporting.*

Since the change in accounting policy only impacts presentation and disclosure aspects, there is no impact on earnings per ordinary share.

v) FRS 117, Leases

The amendments clarify the classification of lease of land and require entities with existing leases of land and buildings to reassess the classification of land as finance or operating lease. Leasehold land which in substance is a finance lease will be reclassified to property, plant and equipment. The adoption of these amendments will result in a change in accounting policy which will be applied retrospectively in accordance with the transitional provisions.

The reclassification does not affect the basic and diluted earnings per ordinary share for the current and prior periods.

The following comparative figures have been restated following the adoption of the amendment to FRS 117:

	As at 31 December 2009	
	As restated	**As previously stated**
	RM'000	**RM'000**
Property, plant and equipment	57,832	53,860
Prepaid lease payments	-	3,972

vi) FRS 101 (revised), Presentation of Financial Statements

The Group applies revised FRS 101 (revised) which became effective as of 1 January 2010. As a result, the Group presents all non-owner changes in equity in the consolidated statement of comprehensive income.

Comparative information has been re-presented so that it is in conformity with the revised standard. Since the change only affects presentation aspects, there is no impact on earnings per ordinary share.

The Group has not applied the following accounting standards, amendments and interpretations that have been issued by the Malaysian Accounting Standards Board but are not yet effective for the Group:

FRSs, Interpretations and amendments effective for annual periods beginning on or after 1 March 2010

- Amendments to FRS 132, *Financial Instruments: Presentation – Classification of Rights Issues*

NOTES TO THE INTERIM FINANCIAL REPORT (continued)

A2 Changes in Accounting Policies (continued)

i) FRS 101 (revised), Presentation of Financial Statements (continued)

FRSs, Interpretations and amendments effective for annual periods beginning on or after 1 July 2010

- FRS 1, *First-time Adoption of Financial Reporting Standards* (revised)
- FRS 3, *Business Combinations* (revised)
- FRS 127, *Consolidated and Separate Financial Statements* (revised)
- Amendments to FRS 2, *Share-based Payment*
- Amendments to FRS 5, *Non-current Assets Held for Sale and Discontinued Operations*
- Amendments to FRS 138, *Intangible Assets*
- IC Interpretation 12, *Service Concession Agreements*
- IC Interpretation 15, *Agreements for the Construction of Real Estate*
- IC Interpretation 16, *Hedges of a Net Investment in a Foreign Operation*
- IC Interpretation 17, *Distribution of Non-cash Assets to Owners*
- Amendments to IC Interpretation 9, *Reassessment of Embedded Derivatives*

FRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2011

- Amendments to FRS 1, First-time Adoption of Financial Reporting Standards - Limited Exemption from Comparative FRS 7 Disclosures for First-time Adopters
- Amendments to FRS 7, Financial Instruments: Disclosures - Improving Disclosures about Financial Instruments

The Group plans to apply the abovementioned standards, amendments and interpretations from the annual period beginning 1 January 2011 for those standards, amendments or interpretations that will be effective for annual periods beginning on or after 1 March 2010, 1 July 2010 and 1 January 2011 except for FRS 1, Amendments to FRS 2, IC Interpretation 12 and IC Interpretation 15 which are not applicable to the Group.

The initial application of a standard, an amendment or an interpretation, which will be applied prospectively, is not expected to have any financial impact to the current and prior periods' financial statements upon their first adoption.

NOTES TO THE INTERIM FINANCIAL REPORT (continued)

A3. Qualified audit report

The preceding financial statements for the year ended 31 December 2009 were reported on without any qualification.

A4. Seasonal or cyclical factors

There were no material seasonal or cyclical factors affecting the performance of the Group for the period ended 30 June 2010.

A5. Unusual items affecting assets, liabilities, equity, net income or cash flow

There were no unusual items affecting assets, liabilities, equity, net income or cash flows during the financial year to date.

A6. Material changes in estimates

There were no material changes in estimates in the prior financial year which have a material effect in the period ended 30 June 2010.

A7. Debt and equity securities

There were no issuances, cancellations, repurchases and resale of the Company's debt or equity securities for the period ended 30 June 2010.

A8. Dividend paid

Since the end of the previous financial year, no dividend was paid by the Company.

NOTES TO THE INTERIM FINANCIAL REPORT (continued)

A9. Segmental information

Segmental information is presented in respect of the Group's business segments. Inter-segment pricing is determined base on a negotiated basis.

For the six months ended 30 June 2010:

(In thousands of RM)	Investment Holding	Precision Stamping	Eliminations	Consolidated
External revenue	114	62,894	-	63,008
Inter segment revenue	717	879	(1,596)	-
Total revenue	831	63,773	(1,596)	63,008
Segment results				**3,511**
Finance costs				(724)
Finance income				99
Share of net profit of associate				1,304
Profit before tax				**4,190**
Income tax expense				(793)
Profit for the period				**3,397**
Other comprehensive income for the period				(1,287)
Total comprehensive income for the period				2,110
Minority interest				235
Total comprehensive income attributable to owners of the Company				**2,345**

A10. Valuation of property, plant and equipment

The Group accounts its property, plant and equipment at cost less accumulated depreciation and does not adopt a policy to revalue its property, plant and equipment.

A11. Material events subsequent to the end of the interim period

There have been no material events subsequent to the end of the interim period that have not been reflected in the financial statements for the current period.

A12. Changes in composition of the Group

The Company announced on 5 February 2010 that Jotech Metal Fabrication Industries Sdn Bhd, a wholly-owned subsidiary of the Company has acquired 50,000 ordinary shares of Yee Heng Precision Stamping Sdn Bhd ("YH") representing the entire issued and paid-up share capital of YH. YH is now a wholly-owned sub-subsidiary of the Company.

A13. Contingent liabilities/Contingent assets

There were no contingent liabilities/assets since the last annual balance sheet date.

A14. Capital commitment

There was no material capital commitment as at 30 June 2010.

ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA SECURITIES BERHAD LISTING REQUIREMENT

B1. Review of performance

The Group registered revenue of RM32.1 million for the current quarter, representing an increase of about 7% or RM2.1 million compared to RM30 million achieved in the corresponding quarter last year.

The Group achieved a net profit RM1.8 million for the current quarter, which was significantly improved from the net profit of RM0.6 million registered in the corresponding quarter last year. The profit growth in the current quarter was contributed from improvement in revenue arising from stronger performance of the Group's regional business. The higher share of net profit of RM0.8 million from investment in associate had also contributed to the increase in net profit reported.

B2. Comparison with preceding quarter's results

The Group's current quarter revenue of RM32.1 million was RM1.2 million higher than the preceding quarter's revenue of RM30.9 million. This was attributable to the cyclical nature of precision stamping business where sales picked up from the second quarter of the year.

The higher share of net profit in associate in the current quarter at RM0.8 million as compared to the previous quarter's RM0.5 million, had also contributed to the improvement in the Group's net profit from the previous quarter's RM1.6 million to the current quarter net profit of RM1.8 million.

B3. Prospects

The Group's first half of year 2010 performance has shown a strong improvement compared to the corresponding period last year. This is in line with the recovery in economy, in particular, the regional markets where the Group operates in. The Group's regional business together with the associated company's business in semiconductor industry will spearhead the continuous growth in revenue and profit of the Group for remaining financial period of year 2010.

B4. Variance of actual profit from forecast profit / shortfall in profit guarantee

Not applicable as no profit forecast was published.

B5. Taxation

The taxation for the current quarter and year-to-date are as follows:-

	Current quarter 30.6.2010 RM'000	Financial year-to-date 30.6.2010 RM'000
Current tax expense		
Malaysia	59	88
Overseas	387	705
	446	793

The effective tax rate of the Group for the current quarter is lower than the statutory rate due mainly to utilisation of reinvestment allowance.

ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA SECURITIES BERHAD LISTING REQUIREMENT (continued)

B6. Sale of unquoted investments or properties

There were no sales of unquoted investments or properties in the current quarter and financial year-to-date.

B7. Purchase and disposal of quoted investments

(a) Total purchases of quoted investments for the current quarter and financial year-to date were as follows:

	Current quarter 30.6.2010 RM'000	Financial year-to-date 30.6.2010 RM'000
Purchase of quoted shares	296	1,162

(b) Total disposals of quoted investments for the current quarter and financial year-to-date were as follows:

	Current quarter 30.6.2010 RM'000	Financial year-to-date 30.6.2010 RM'000
Sales proceeds of quoted shares	-	625
Cost of quoted shares	-	(550)
Gain on disposal of quoted shares	-	75

(c) Total investment in quoted shares as at 30 June 2010:

	Cost RM `000	Book Value RM `000	Market Value RM `000
Total quoted shares	2,847	1,732	1,732

B8. Corporate proposals

There were no outstanding corporate proposals announced but not yet completed within 7 days from the date of issue of this report.

ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA SECURITIES BERHAD LISTING REQUIREMENT (continued)

B9. Group borrowings

The Group borrowings as at 30 June 2010 were as follows:-

	RM'000
Secured	23,826
Unsecured	-
Total Group Borrowings	23,826

	RM'000
Short Term	6,899
Long Term	16,927
Total Group Borrowings	23,826

The total borrowings denominated in foreign and local currency as at 30 June 2010 were as follows:-

	RM'000
Foreign Currency:	
- USD340,000 @ RM3.2365/USD1	1,100
- RMB13,960,000@ RM0.4772/RMB1	6,662
- IDR109,232,431 @ RM0.0359/IDR100	39
Local Currency	16,025
Total Group Borrowings	23,826

B10. Financial Instruments

a) Derivatives

There were no new or existing derivatives as at the end of the reporting period.

b) Gains/(losses) arising from fair value changes in financial liabilities

There were no gains or losses arising from fair value changes in financial liabilities in this reporting period.

B11. Material litigation

There is no material litigation against the Group as at the date of this report.

ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA SECURITIES BERHAD LISTING REQUIREMENT (continued)

B12. Earnings per share

	Current Year Quarter	Preceding Year Quarter	Current Year To Date	Preceding Year To Date
	30.6.2010	30.6.2009	30.6.2010	30.6.2009
Profit attributable to equity holders of the parent	RM'000	RM'000	RM'000	RM'000
From continuing operations	1,779	511	3,318	(438)
a) Basic				
Weighted average number of ordinary shares @ 10 sen ('000)	924,300	924,300	924,300	924,300
b) Diluted				
Weighted average number of ordinary shares @ 10 sen ('000)	924,300	924,300	924,300	924,300
Basic earnings per share (sen)				
From continuing operations	0.192	0.055	0.359	(0.047)
Diluted earnings				
From continuing operations	N/A*	N/A*	N/A*	N/A*

* The diluted earnings per share were not presented as the effect of the assumed conversion of warrants outstanding would be anti-dilutive.