CAB CAKARAN CORPORATION BERHAD

(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 DECEMBER 2006

CONTENTS

CAB CAKARAN CORPORATION BERHAD
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED INCOME STATEMENTS
(The figures have not been audited)

		INDIVIDUAL QUARTER 3 months ended 31 December		CUMULATIVE QUARTER 3 months ended 31 December	
	Note	2006 RM'000	2005 RM'000	2006 RM'000	2005 RM'000
Revenue	9	105,260	85,478	105,260	85,478
Profit from operations		92	6,110	92	6,110
Finance costs		(1,403)	(970)	(1,403)	(970)
Income from other investment		29	27	29	27
(Loss)/ Profit before taxation		(1,282)	5,167	(1,282)	5,167
Taxation	19	(536)	(699)	(536)	(699)
(Loss)/ Profit for the period		(1,818)	4,468	(1,818)	4,468
(Loss)/ Profit attributable to:					
Equity holders of the parent		(1,701)	4,067	(1,701)	4,067
Minority interests		(117)	401	(117)	401
		(1,818)	4,468	(1,818)	4,468
Basic (loss)/ earnings per ordinary share (sen)	27	(1.29)	3.26	(1.29)	3.26
Diluted (loss)/ earnings per ordinary share (sen)	27	NA	NA	NA	NA

The condensed consolidated income statements should be read in conjunction with the audited financial statements of the Group for the financial year ended September 30, 2006 and the accompanying explanatory notes attached to the interim financial statements.

CAB CAKARAN CORPORATION BERHAD
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED BALANCE SHEETS
(The figures have not been audited)

	Note	As at 31 December 2006 RM'000	As at 30 September 2006 (Restated) RM'000
ASSETS			
Non-Current Assets			
Property, plant and equipment		99,013	116,236
Investment properties		16,208	-
Prepaid lease payments		9,342	9,374
Agricultural expenditure		177	177
Goodwill on consolidation		6,873	6,873
		131,613	132,660
Current Assets			
Investment in quoted shares		42	59
Inventories		20,489	27,521
Trade and other receivables		61,839	61,103
Tax recoverable		860	1,143
Cash and bank balances		5,560	5,282
Non-current assets held for sale		1,304	-
		90,094	95,108
TOTAL ASSETS		221,707	227,768
EQUITY AND LIABILITIES			
Share capital		65,880	65,876
Reserves		1,830	3,469
		67,710	69,345
Minority interests		12,487	12,576
Total Equity		80,197	81,921
NON-CURRENT LIABILITIES			
Long-term borrowings	23	19,705	20,477
Deferred tax liabilities		7,716	7,663
		27,421	28,140
CURRENT LIABILITIES			
Trade and other payables		37,616	40,518
Amount owing to directors		124	91
Short-term borrowings	23	75,727	76,431
Tax liabilities		622	667
		114,089	117,707
TOTAL EQUITY AND LIABILITIES		221,707	227,768
Net Assets per share of RM0.50 each attributable to ordinary equity holders of the parent (RM)		0.51	0.53

The condensed consolidated balance sheets should be read in conjunction with the audited financial statements of the Group for the financial year ended September 30, 2006 and the accompanying explanatory notes attached to the interim financial statements.

CAB CAKARAN CORPORATION BERHAD
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(The figures have not been audited)

Three (3) Months Ended December 31, 2006

	←------------- Attributable to the equity holders of the parent ----------------.>							
		<------------ Non-distributable ----------->			Distributable			
	Share Capital RM'000	Share Premium RM'000	Reserve on Consolidation RM'000	Translation Reserve RM'000	Retained Profit RM'000	Total RM'000	Minority Interest RM'000	Total Equity RM'000
As at October 1, 2006	65,876	71	3,171	(20)	247	69,345	12,576	81,921
Effects of adopting:								
FRS3	-	-	(3,171)	-	3,171	-	-	-
FRS140	-	-	-	-	54	54	14	68
	65,876	71	-	(20)	3,472	69,399	12,590	81,989
Exercise of share option of 7,700 ordinary shares	4	-	-	-	-	4	-	4
Currency translation differences	-	-	-	8	-	8	14	22
Net gain not recognised in the income statement	-	-	-	8	-	8	14	22
Net loss for the financial period	-	-	-	-	(1,701)	(1,701)	(117)	(1,818)
Balance as at December 31, 2006	65,880	71	-	(12)	1,771	67,710	12,487	80,197

Three (3) Months Ended December 31, 2005

	←------------- Attributable to the equity holders of the parent ----------------.>							
		<------------ Non-distributable ----------->			Distributable			
	Share Capital RM'000	Share Premium RM'000	Reserve on Consolidation RM'000	Translation Reserve RM'000	Retained Profit RM'000	Total RM'000	Minority Interest RM'000	Total Equity RM'000
As at October 1, 2005	41,652	13,240	4,900	1	20,579	80,372	13,074	93,446
Amortisation of reserve on consolidation	-	-	(432)	-	-	(432)	-	(432)
Currency translation differences	-	-	-	(6)	-	(6)	(11)	(17)
Net loss not recognised in the income statement	-	-	-	(6)	-	(6)	(11)	(17)
Net profit for the financial period	-	-	-	-	4,067	4,067	401	4,468
Reduction in MI share of equity upon purchase of shares from MI	-	-	-	-	-	-	(624)	(624)
Balance as at December 31, 2005	41,652	13,240	4,468	(5)	24,646	84,001	12,840	96,841

The condensed consolidated statements of changes in equity should be read in conjunction with the audited financial statements of the Group for the financial year ended September 30, 2006 and the accompanying explanatory notes attached to the interim financial statements.

CAB CAKARAN CORPORATION BERHAD
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CONDENSED CONSOLIDATED CASH FLOW STATEMENTS
(The figures have not been audited)

	3 months ended December 31, 2006 RM'000	3 months ended December 31, 2005 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/ (loss) before taxation	(1,282)	5,167
Adjustments for:		
Non-cash items	2,012	1,363
Non-operating items	1,245	847
Operating profit before working capital changes	1,975	7,377
Net change in current assets	6,191	(3,934)
Net change in current liabilities	(2,874)	(4,143)
Effect of exchange rates changes on working capital	29	(21)
Cash generated from operations	5,321	(721)
Interests paid	(1,262)	(915)
Income tax paid	(176)	(131)
Net cash generated from/ (used in) operating activities	3,883	(1,767)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of property, plant and equipment	41	388
Proceeds from disposal of quoted investment	15	-
Dividend received	3	-
Interest received	25	28
Purchase of property, plant and equipment	(2,317)	(2,609)
Investment in subsidiary companies	-	(424)
Net cash used in investing activities	(2,233)	(2,617)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issue of shares for share option exercised	4	-
Net change in long-term loans	(950)	739
Net change in short-term borrowings	44	3,710
Net repayment of finance lease payable	-	(6)
Net change in hire-purchase	455	(389)
Advance/ repayment from/ (to) directors	34	(85)
Net cash from/ (used in) financing activities	(413)	3,969
NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	1,237	(415)
CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL PERIOD	(6,619)	(1,136)
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL PERIOD	(5,382)	(1,551)
REPRESENTED BY:-		
Bank overdrafts	(10,942)	(8,086)
Deposits with licensed financial institution	3,081	3,027
Cash and Bank Balances	2,479	3,508
	(5,382)	(1,551)

The condensed consolidated cash flow statements should be read in conjunction with the audited financial statements of the Group for the financial year ended September 30, 2006 and the accompanying explanatory notes attached to the interim financial statements.

CAB CAKARAN CORPORATION BERHAD
(Incorporated in Malaysia)

NOTES TO THE INTERIM FINANCIAL REPORT

PART A : EXPLANATORY NOTES AS PER FRS 134 - INTERIM FINANCIAL REPORTING

1. Basis of Preparation

The interim financial report is unaudited and has been prepared in accordance with FRS134, Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial report should be read in conjunction with the audited financial statements of the Group for the year ended September 30, 2006. The explanatory notes attached to the interim financial report 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 financial year ended September 30, 2006.

2. Changes in Accounting Policies

The significant accounting policies adopted are consistent with those of the audited financial statements for the financial year ended September 30, 2006 except for the adoption of the following new/ revised Financial Reporting Standards ("FRS") effective for the financial period beginning October 1, 2006:

FRS 2	Share-based Payment
FRS 3	Business Combinations
FRS 5	Non-current Assets Held for Sale and Discontinued Operations
FRS 101	Presentation of Financial Statements
FRS 102	Inventories
FRS 108	Accounting Policies, Changes in Accounting Estimates and Errors
FRS 110	Events after the Balance Sheet Date
FRS 116	Property, Plant and Equipment
FRS 117	Leases
FRS 121	The Effects of Changes in Foreign Exchange Rates
FRS 127	Consolidated and Separate Financial Statements
FRS 128	Investments in Associates
FRS 131	Interests in Joint Ventures
FRS 132	Financial Instruments: Disclosure and Presentation
FRS 133	Earnings Per Share
FRS 136	Impairment of Assets
FRS 138	Intangible Assets
FRS 140	Investment Property

The adoption of FRS 2, 102, 108, 110, 116, 121, 127, 128, 131, 132 and 133 does not have a significant financial impact on the Group. The principal effects of the changes in accounting policies resulting from the adoption of the other new/ revised FRSs are discussed below:

(a) **FRS 3: Business Combinations, FRS 136: Impairment of Assets and FRS 138: Intangible Assets**

The new FRS 3 has resulted in consequential amendments to two other accounting standards, FRS 136 and FRS 138. The adoption of these new FRSs has resulted in the Group ceasing the amortisation of goodwill. Goodwill is carried at cost less accumulated impairment losses and is now tested for impairment annually, or more frequently if events or changes in circumstances indicate that it might be impaired. Any impairment loss is recognised in income statements and subsequent reversal is not allowed. Prior to October 1, 2006, goodwill was amortised on a straight-line basis over its estimated useful life of 5 and 20 years. This change in accounting policy has been accounted for prospectively for business combinations where the agreement date is on or after October 1, 2006.

The adoption of FRS 3, however, have required the Group to eliminate as at October 1, 2006 the carrying amount of the accumulated amortisation with a corresponding decrease in goodwill. The carrying amount of goodwill after eliminating accumulated amortisation as at October 1, 2006 of RM6,872,760 ceased to be amortised.

Under FRS 3, any excess of the Group's interest in the net fair value of acquirees' identifiable assets, liabilities and contingent liabilities over cost of acquisitions (previously referred to as "negative goodwill"), after reassessment, is now recognised immediately in income statements. Prior to October 1, 2006, negative goodwill was amortised over the estimated useful life of 5 years. With the adoption of FRS 3, the negative goodwill as at October 1, 2006 of RM3,171,062 was derecognised with a corresponding increase in retained profit.

(b) **FRS 5: Non-current Assets Held for Sale and Discontinued Operations**

The Group has applied FRS 5 prospectively in accordance with its transitional provisions, which has resulted in a change in accounting policy on the recognition of non-current assets held for sale.

An item is classified as held for sale if its carrying amount will be recovered principally through a sale transaction rather than through continuing use. The assets and liabilities of a discontinued operation ("a disposal group") that are classified as held for sale are measured in accordance with FRS 5. Immediately before classification as held for sale, the carrying amounts of the non-current assets (or all the assets and liabilities in the disposal group) are measured in accordance with applicable FRSs. Then, on initial classification as held for sale, the non-current assets or the disposal groups are recognised at the lower of carrying amount and fair value less costs to sell. Any impairment loss is recognised in the income statements whereas any unrealised gain is only recognised upon its realisation. With the adoption of FRS 5, the non-current assets held for sale as at October 1, 2006 of RM1,303,984 was credited from property, plant and equipment with a corresponding debit entry in non-current assets held for sale. The impairment loss of RM23,860 was recognised in the income statements in the current quarter.

(c) **FRS 101: Presentation of Financial Statements**

The adoption of the revised FRS 101 has affected the presentation of minority interest, share of net after-tax results of associates and other disclosures. In the consolidated balance sheet, minority interests are now presented within total equity. In the consolidated income statement, minority interests are presented as an allocation of the total profit or loss for the period. A similar requirement is also applicable to the statement of changes in equity. FRS 101 also requires disclosure, on the face of the statement of changes in equity, total recognised income and expenses for the period, showing separately the amounts attributable to equity holders of the parent and to minority interest.

The current period's presentation of the Group's financial statements is based on the revised requirements of FRS 101, with the comparatives restated to conform with the current period's presentation.

(d) **FRS 117: Leases**

The adoption of the revised FRS 117 has resulted in a retrospective change in the accounting policy relating to the classification of leasehold land. The up-front payments made for the leasehold land represents prepaid lease payments and are amortised on a straight-line basis over the lease term. A lease of land and building is apportioned into a lease of land and a lease of building in proportion to the relative fair values of the leasehold interests in the land element and the building element of the lease at the inception of the lease. Prior to October 1, 2006, leasehold land was classified as property, plant and equipment and was stated at cost less accumulated depreciation and impairment losses.

With the adoption of the revised FRS 117 as at October 1, 2006, the unamortised amount of leasehold land of RM9,373,767 is retained as the surrogate carrying amount of prepaid lease payments. The reclassification of leasehold land as prepaid lease payments has been accounted for retrospectively and certain comparative amounts as at September 30, 2006 have been restated.

(e) **FRS 140: Investment Property**

Investment property is property held to earn rental or for capital appreciation rather than for use in production or services, administrative and sale in the ordinary course of business. Prior to October 1, 2006, investment properties were classified under property, plant and equipment and were stated at cost or valuation less accumulated depreciation. Revaluations were carried out at least once in very five years and any revaluation surplus was credited to equity as revaluation reserve and any revaluation deficit was charged out to the income statements.

With the adoption of FRS 140, investment properties are now stated at fair value, representing open market value determined by independent professional firms of valuers on or before the balance sheet date of the financial year. All changes in fair value are recognised in the income statement. The investment properties were last revalued in end 2002. In accordance with the transitional provision of FRS 140, this change in accounting policy is applied prospectively and the comparative amounts as at September 30, 2006 are not restated. Instead, the changes have been accounted for by restating the following opening balances in the balance sheets as at October 1, 2006 as follows:-

	As at 1/10/2006 RM'000
Increase in retained profit	54
Increase in minority interests	14
Decrease in deferred taxation	68

3. **Audit opinion**

The auditors' report on the audited financial statements of the Group for the financial year ended September 30, 2006 was not subject to any audit qualifications.

4. **Seasonal or cyclical factors**

The Group's financial performance in the current quarter was not significantly affected by any seasonal or cyclical factors.

5. **Unusual items**

There were no unusual nature and amount of items affecting assets, liabilities, equity, net income or cash flows of the Group in the current quarter ended December 31, 2006 save for the changes in accounting policies as mentioned in Note 2 above.

6. **Material change in estimates**

There were no material changes in estimates of amounts reported in the prior quarter and/ or financial year that have a material effect on the Group in the current quarter ended December 31, 2006.

7. **Changes in debt and equity securities**

Save for the issuance of 7,700 ordinary shares of RM0.50 each pursuant to the exercise of ESOS, there were no issuance, cancellations, repurchases, resale and repayments of debt and equity securities by the Company for the current quarter ended December 31, 2006.

8. **Dividends paid**

There was no dividend paid for the current quarter.

9. **Segment information**

The analysis of contribution by business activities of the Group is as follows:-

	Three (3) Months ended December 31, 2006		Three (3) Months ended December 31, 2005	
	Revenue RM'000	Profit/ (Loss) Before Taxation RM'000	Revenue RM'000	Profit/ (Loss) Before Taxation RM'000
By Business Activities				
Investment holding	-	1	-	33
Integrated poultry farming and processing	94,243	1,086	75,999	5,430
Marine products manufacturing	6,709	(1,508)	7,027	157
Restaurants and franchising	869	(609)	1,522	(327)
Value-added food products manufacturing and trading	3,439	(252)	930	(126)
Consolidated	105,260	(1,282)	85,478	5,167

The analysis of contribution by geographical locations of the Group is as follows:-

	Three (3) Months ended December 31, 2006		Three (3) Months ended December 31, 2005	
	RM'000	%	RM'000	%
Revenue				
By Geographical Locations				
Malaysia	98,742	93.8%	78,035	91.3%
European Countries	3,273	3.1%	2,919	3.4%
United States of America	2,312	2.2%	3,738	4.4%
Others	933	0.9%	786	0.9%
Consolidated	105,260	100.0%	85,478	100.0%

The Directors are of the opinion that all inter-segment transfers have been entered into in the normal course of business and have been established on terms and conditions that are not materially different from that obtainable in transactions with unrelated parties. Those transfers are eliminated on consolidation.

10. **Carrying amount of revalued assets**

The valuations of property, plant and equipment of the Group have been brought forward without amendments from the audited financial statements of the Group for the financial year ended September 30, 2006 save for the explanation in Note 2(b) above.

11. **Material events subsequent to the end of the interim period**

There were no material events which occurred subsequent to the end of current quarter ended December 31, 2006 until the date of the interim financial statements.

12. **Changes in the composition of the Group**

There were no changes in the composition of the Group during the current quarter ended December 31, 2006.

13. **Changes in contingent liabilities and assets**

As at December 31, 2006, the Company has issued corporate guarantees amounting to RM134.515 million (31 December 2005: RM111.577 million) as security to financial institutions and suppliers for banking facilities and/ or credit terms respectively granted to its subsidiary companies.

14. **Capital commitments**

The capital commitments of the Group as at December 31, 2006 are as follows:-

	RM'000
Property, plant and equipment:	
Authorised but not contracted for	-
Approved and contracted for in the financial statements	8,200
Investments:	
Authorised but not contracted for	-
Approved and contracted for in the financial statements	-
Total	8,200

NOTES TO THE INTERIM FINANCIAL STATEMENTS

PART B : ADDITIONAL INFORMATION AS REQUIRED BY APPENDIX 9B OF BURSA SECURITIES LISTING REQUIREMENTS

15. Review of performance

For the first quarter ended December 31, 2006, the Group recorded a revenue of RM105.260 million, representing an increase of 23.14% over the prior year corresponding quarter's revenue of RM85.478 million. The higher revenue in the current quarter as compared to the prior year corresponding quarter was due mainly to the higher production output of poultry and poultry related products especially from the newly acquired subsidiary, Jaya Gading Farm Sdn Bhd ("JGFSB"). JGFSB's financial results were not consolidated to the prior year corresponding quarter's group results as the acquisition was only completed in February 2006.

Despite the Group's higher revenue in the current quarter ended December 31, 2006 as compared to the prior year corresponding quarter, the Group recorded a loss before taxation of RM1.282 million as compared to the prior year corresponding quarter's profit before taxation of RM5.167 million. This was due mainly to lower profit before taxation from the Group's poultry division in the current quarter, the losses incurred by the Group's marine product division, restaurants/ franchising division and value-added food products division. The lower profit before taxation recorded by the Group's poultry division was due to higher feed costs coupled with volatility of ex-farm price of broilers. The feed cost had in the current quarter increased by almost 20% due largely to the shortage in supply of corn which is the main ingredient for the production of poultry feeds. The losses suffered by the Group's marine product division in the current quarter were due to higher costs of raw shrimps due to shortage of supply. The losses suffered by the Group's two other divisions namely restaurants/ franchising and value-added food products were due to high operating costs.

16. Comment on material change in profit before taxation

The comparison of the Group revenue and profit before taxation for the current quarter and preceding quarter is summarised as follows:-

	2007 Quarter 1 RM'000	2006 Quarter 4 RM'000	Variance RM'000	%
Revenue	105,260	87,440	17,820	20.38%
Profit/ (Loss) Before Taxation	(1,282)	(8,921)	7,639	85.63%

For the current quarter ended December 31, 2006, the Group recorded higher revenue as compared to the revenue recorded in the preceding quarter. The Group had also managed to reduce its losses in the current quarter as compared to the losses recorded in the preceding quarter. The preceding quarter's higher losses were due largely to the "one-off" provision of bad/ doubtful debts and write-off of goodwill as at the end of last quarter.

17. Commentary on prospects

It is anticipated that the overall business environment especially the industries in which the Group are involved in will remain challenging in the coming financial year. The Group's poultry division is expected to face greater challenges especially in delivering profitability for the current financial year due to higher feed costs. The shortage in supply of raw shrimps and competitive selling prices of shrimp products in overseas are still felt in the current quarter. The Group plans to open more Kyros Kebab outlets under new concepts with a new menu in the current financial year. More aggressive advertising and promotion have also been planned to promote the Group's value-added food products. Coupled with various cost cutting measures, it is hoped that the Group will return to profitability in the current financial year barring any unforeseen circumstances.

18. Variance of actual profit from profit forecast

Not applicable as no profit forecast was published.

19. Taxation

	3 months ended		3 months ended	
	31.12.06	31.12.05	31.12.06	31.12.05
	RM'000	RM'000	RM'000	RM'000
Current taxation				
- Current	416	925	416	925
- Prior years	-	-	-	-
	416	925	416	925
Deferred taxation	120	(226)	120	(226)
	536	699	536	699

Although the Group has made a pre-tax loss, provision for estimated tax payable is made due mainly to tax losses of certain subsidiary companies are not allowable for set-off against taxable income of other subsidiary companies within the Group.

20. Unquoted investments and/ or properties

There were no material purchases or disposals of unquoted investments and/ or properties in the current quarter ended December 31, 2006.

21. Quoted investments

There were no purchases or disposals of quoted investments during the current quarter ended December 31, 2006 save for the disposal of quoted shares for net proceeds of RM14,889.00.

22. Corporate proposals

There were no corporate proposals announced but not completed in the current quarter ended December 31, 2006 and up to the date of this interim report.

23. Group borrowings and debt securities

The Group's total bank borrowings as at December 31, 2006 are as follows:-

	Secured RM'000	**Unsecured RM'000**	**Total RM'000**
Short-term borrowings:			
Bank overdrafts	6,184	4,758	10,942
Bankers' acceptances and export credit refinancing	26,619	31,361	57,980
Hire purchase	1,723	-	1,723
Term loan	4,397	685	5,082
Sub-total	38,923	36,804	75,727
Long-term borrowings:			
Hire purchase	4,343	-	4,343
Term loan	14,626	736	15,362
Sub-total	18,969	736	19,705
Total borrowings	**57,892**	**37,540**	**95,432**

The above borrowings are denominated in Ringgit Malaysia.

24. Off balance sheet financial instruments

As at February 9, 2007, there were no financial instruments with off balance sheet risk as at the date of issue of this Interim Financial Report.

25. Changes in material litigation

There were no material litigations as at the date of the interim financial statements.

26. Proposed Dividend

No interim dividend has been declared for the current quarter ended December 31, 2006.

27. Earnings per share

The basic earnings per ordinary share and diluted earnings per ordinary share are calculated based on the Group's net profit attributable to ordinary shareholders over the weighted average number of ordinary shares in issue as follows:-.

	Current Year Quarter December 31, 2006	Prior Year Quarter December 31, 2005	Current Year To Date December 31, 2006	Preceding Year Corresponding Period December 31, 2005
Net profit/ (loss) attributable to shareholders (RM'000)	(1,701)	4,067	(1,701)	4,067
Weighted average number of Shares				
a) Basic				
Weighted average number of ordinary shares in issue ('000)	131,757	124,955	131,757	124,955
b) Diluted				
Weighted average number of ordinary shares in issue ('000)	131,757	124,955	131,757	124,955
Adjustment for assumed exercised of ESOS ('000)	64	(1,054)	64	(1,054)
Adjusted weighted average number of ordinary shares ('000)	131,821	123,901	131,821	123,901
Basic earnings/ (loss) per ordinary share (sen)	(1.29)	3.26	(1.29)	3.26
Diluted earnings/ (loss) per ordinary share (sen)	NA	NA	NA	NA

(a) Comparative figures for the basic earnings per ordinary share have been restated to reflect the bonus issue during the financial year.
(b) The diluted loss per ordinary share is not shown for current quarter and prior quarter as the effect of the conversion of employees' share options to ordinary shares would be anti-dilutive.

28. Authorisation for issue

The interim financial report is authorised for issue by the Board of Directors in accordance with a resolution of the directors on February 27, 2007.