



TPC PLUS BERHAD

(Company No. 615330-T)

PART A – EXPLANATORY NOTE PURSUANT TO FRS 134

1. Accounting Policies

The interim financial statements is unaudited and has been prepared under the historical cost convention except for the revaluation of land, building and farm shed, included within properties, plant and equipment and investment properties that have been measured at their fair value.

The interim condensed financial statements have been prepared based on accounting policies and methods of computation which are consistent with those adopted in the preparation of the audited financial statements for the year ended 31 December 2008.

2. Auditors' report on Preceding Annual Financial Statements

The auditors' report on the financial statements for the year ended 31 December 2008 was not qualified.

3. Seasonal or cyclicality of interim operations

The business operations of the Group are not significantly affected by any seasonal or cyclical factors.

4. Unusual Items Due to Their Nature, Size or Incidence

There were no items affecting assets, liabilities, equity, net income, or cash flows that were unusual because of their nature, size, or incidence during the current quarter.

5. Changes in Estimates

There were no changes in estimates of amounts that have a material effect in the current quarter.

6. Debt and Equity Securities

There were no issuances, cancellations, repurchase, resale or repayment of debt and equity securities in the current quarter.

7. Dividends Paid

No dividend was paid in the current quarter under review.



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8. Segmental Information

There was no segmental analysis for the period under review as the Company is principally involved in poultry farming which is predominantly carried out in Malaysia.

9. Valuation of Property, Plant and Equipment

There was no valuation for property, plant and equipment of the Group during the current quarter.

10. Material Events subsequent to the end of the Current Quarter

There were no material events subsequent to the end of the current quarter that has not been reflected in the financial statements.

11. Change in the Composition of the Group

There were no changes in the composition of the Group during the quarter under review.

12. Change in Contingent Liabilities and Contingent Assets

There were no material changes in the contingent liabilities and contingent assets for the current financial period.

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Part B - Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad

13. Performance Review

	Individual Period		Cumulative Period	
	Current Year Quarter 30/06/09	Preceding Year Corresponding Quarter 30/06/08	Current Year-to-date 30/06/09	Preceding Year-to-date 30/06/08
	RM'000	RM'000	RM'000	RM'000
Revenue	12,787	13,070	27,458	26,774
Profit/ (Loss) after taxation	285	(1,505)	(296)	(2,384)

In the current quarter ended 30 June 2009, the Group generated lower revenue by 2% compared to the preceding year's corresponding quarter due to lower quantity of eggs sold in the current quarter. However, the Group recorded profit after taxation of RM285,000 for the current quarter compared to preceding year's corresponding quarter loss after taxation of RM 1.5 million. The main reason for the improved result was due to cheaper raw materials obtained in the current quarter compared to the preceding year's corresponding quarter.

Meanwhile, the Group generated higher revenue of about 3% for current financial period ended 30 June 2009 compared to the preceding year's corresponding period. The increase in revenue was mainly due to higher average selling prices of eggs. The Group registered a lower loss after taxation of RM 296,000 for the current financial period compared to the preceding year's corresponding period of RM 2.384 million. The improved position was due to cheaper raw materials obtained in the current year under review compared to the preceding year's corresponding period.

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	Individual Period	
	Current Quarter	Immediate Preceding Quarter
	30/06/09	31/03/09
	RM'000	RM'000
Revenue	12,787	14,672 (13%)
Profit/ (Loss) after taxation	285	(580)

For the current quarter ended 30 June 2009, the Group's revenue decreased from RM14.672 million to RM12.787 million. This is mainly attributed to lower quantity of eggs sold in the current quarter.

The Group's profit after taxation for the current quarter registered RM 285,000 compared to the preceding quarter loss after taxation of RM 580,000.

14. Commentary on the Prospects

The Group is cautiously optimistic on the financial performance for the current year under review and will continuously strengthen its cost control and improve efficiency in the face of economic slowdown.

15. Variance of Actual Profit from Forecast Profit for the Quarter Ended 30 June 2009

Not applicable for this interim reporting.

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16. Taxation

Taxation comprises the following:

	Individual Period		Cumulative period	
	Current Year Quarter	Preceding year corresponding quarter	Current Year-to-date	Preceding Year-to-date
	30/06/09	30/06/08	30/06/09	30/06/08
	RM'000	RM'000	RM'000	RM'000
Current Taxation	-	-	-	-

There is no taxation for the current quarter.

17. Profits/(Losses) on Sale of Unquoted Investments and/or Properties

There were no sales of unquoted investments and/or properties during the current quarter under review.

18. Purchase and Disposal of Quoted securities

There was no purchase or disposal of quoted and marketable securities during the current quarter under review.

19. Status of Corporate Proposal and Utilisation of Proceeds

There was no corporate proposal announced for the current quarter under review.

20. Group Borrowings and Debt Securities

The Group's borrowings as at 30 June 2009 are all denominated in Ringgit Malaysia and are as follows:

	RM'000
<u>Current</u>	
Bank Overdraft-secured	5,925
Trade Bills - secured	15,878
Term Loan – secured	481
Hire Purchase	452
	<hr/>
	22,736
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<u>Non-Current</u>	
Term Loan-secured	1,916
Hire Purchase	682
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	2,598
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TOTAL	25,334



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21. Off Balance Sheet Financial Instruments

As at the date of this announcement, the Group has no off balance sheet financial instrument of any kind.

22. Changes in Material Litigation Since the Last Annual Balance Sheet Date

As at the date of this announcement, the Group is not engaged in any material litigation either as plaintiff or defendant and the Directors do not have any knowledge of any proceedings pending or threatened against the Group.

23. Dividend Payable

The Group has not recommended or declared any dividend during the current quarter and year to date ended 30 June 2009.

24. Earnings Per Share (“EPS”)

24.1. Basic EPS

	Current Year Quarter	Previous Year Quarter	Current Year To-Date	Previous Year To-Date
	30 June 2009	30 June 2008	30 June 2009	30 June 2008
Profit/(Loss) attributable to equity holders of the company (RM'000)	285	(1,505)	(296)	(2,384)
Weighted average number of shares in issue ('000)	80,000	80,000	80,000	80,000
Basic Profit/(Loss) per share (sen)	0.36	(2.53)	(0.37)	(2.98)
Diluted Profit/(Loss) per share (sen)	0.36	(2.53)	(0.37)	(2.98)

25. Authorization for Issue

The interim financial statements were authorized for issue by the Board of Directors in accordance with a resolution of the directors on 21 August 2009.

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