NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2010

PART A: EXPLANATORY NOTES PURSUANT TO FRS 134

A1. Basis of Preparation

The interim financial statements are unaudited and have been prepared in accordance with FRS 134, "Interim Financial Reporting" issued by the Malaysian Accounting Standards Board ("MASB") and Paragraph 9.22 of the Bursa Malaysia Securities Berhad (Bursa Securities) Listing Requirements. This interim financial report should be read in conjunction with the audited financial statements for the financial year ended 31 December 2009.

A2. Adoption of Revised Financial Reporting

The significant accounting policies and methods of computation applied in the interim financial statements are consistent with those adopted in the most recent audited annual 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:

FRSs/IC Interpretations

- FRS 4: Insurance Contracts
- FRS 7: Financial Instruments: Disclosures
- FRS 8: Operating Segments
- Revised FRS 101 (2009): Presentation of Financial Statements
- Revised FRS 123 (2009): Borrowing Costs
- Revised FRS 139 (2010): Financial Instruments: Recognition and Measurement
- Amendments to FRS 1 and FRS 127: Cost of an Investment in a Subsidiary, Jointly Controlled Entity or Associate
- Amendments to FRS 2: Vesting Conditions and Cancellations
- Amendments to FRS 7, FRS 139 and IC Interpretation 9
- 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
- IC Interpretation 13: Customer Loyalty Programmes
- IC Interpretation 14: FRS 119 – The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction
- Annual Improvements to FRSs (2009)

Other than the principal effects as discussed below, the adoption of the above FRSs, Amendments and Interpretations do not have any significant financial impact on the Group's results.

Revised FRS 139 (2010) Financial Instruments: Recognition and Measurement
Arising from the adoption of FRS 139, *Financial Instruments: Recognition and Measurement*, with effect from 1 January 2010, financial instruments are categorised and measured using accounting policies as mentioned below.

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

ii) Financial instrument categories and subsequent measurement

The Group categorise 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.

Other financial assets 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.

b) Held-to-maturity investments

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

Financial liabilities

All financial liabilities are subsequently measured at amortised cost other than those categorised 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 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.

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.

The Group has adopted FRS 139 and the changes have been accounted for by restating the following opening balances of the group as at 1 January 2010:-

	Previously Reported As at 31 December 2009 RM'000	**Effects of FRS 139 RM'000**	**Restated As at 1 January 2010 RM'000**
Statement of financial position (extract):-			
Investment in marketable securities	44,713	1,392	46,105
Reserves	89,195	1,392	90,587

FRS 8: Operating Segments
FRS 8 replaces FRS 114_{2004} Segment Reporting and requires a "management approach", under which segment information is presented on the same basis as that used for internal reporting purposes. The adoption of this standard only impacts the form and content of disclosures presented in the financial statements of the Group. This FRS is expected to have no material impact on the financial statements of the Group upon its initial application.

Revised FRS 101 (2009) Presentation of Financial Statements
Arising from the adoption of FRS 101 (revised), income statements for the quarter and financial year ended 31 December 2009 have been re-presented as statement of comprehensive income. All non-owner changes in equity that were presented in the statement of changes in equity are now included in the statement of comprehensive income as other comprehensive income. Consequently, components of other comprehensive income are not presented in the statement of changes in equity.

The following comparative figures have been restated as a result of accounting for the effects of FRS 101:-

	3-month period ended 31 December 2009		
	As Previously Reported RM'000	**Effects of FRS 101 RM'000**	**As Restated RM'000**
Statement of Comprehensive Income (extract)			
Other comprehensive loss	-	(1,456)	(1456)

	12-month period ended 31 December 2009		
	As Previously Reported RM'000	**Effects of FRS 101 RM'000**	**As Restated RM'000**
Statement of Comprehensive Income (extract)			
Other comprehensive loss	-	(210)	(210)

FRS 117: Leases
The Group has adopted the amendment to FRS 117. The Group has reassessed and determined that all leasehold land of the Group are in substance finance leases and has reclassified the leasehold land to property, plant and equipment. The change in accounting policy has been made retrospectively in accordance with the transitional provisions of the amendment.

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 as a result of accounting for the effects of FRS117 retrospectively:-

	As at 31 December 2009		
	Previously Reported RM'000	**Effects of FRS 117 RM'000**	**Restated RM'000**
Statement of financial position (extract):-			
Property, plant and equipment	140,664	4,214	144,878
Prepaid land lease payments	4,214	(4,214)	-

A3. Auditors' Report on Preceding Annual Financial Statements

The preceding annual financial statements of the Group were reported on without any qualification.

A4. Comments about Seasonal or Cyclical Factors

The business of the Group is not affected by any significant seasonal or cyclical factors.

A5. Changes in Estimates

There was no significant change in estimates of amounts reported in prior financial years which have a material effect in the current quarter and current financial year ended 31 December 2010.

A6. Segmental Information

The Group operates primarily in the semiconductor industry. Geographical segmental information is as follows:

Current Year Year-To-Date 31 December 2010	**Asia RM'000**	**Europe RM'000**	**USA RM'000**	**Others RM'000**	**Group RM'000**
Revenue	131,785	30,694	19,737	678	182,894
Segment assets	297,702	7,157	-	211	305,070
Capital expenditure	53,674	7	-	-	53,681

Preceding Year Year-To-Date 31 December 2009	**Asia RM'000**	**Europe RM'000**	**USA RM'000**	**Others RM'000**	**Group RM'000**
Revenue	183,322	12,748	11,281	708	208,059
Segment assets	400,935	1,947	-	206	403,088
Capital expenditure	32,657	15	-	-	32,672

A7. Unusual Items due to their Nature, Size or Incidence

During the current quarter under review, a subsidiary of the Group made a total impairment charge on fixed assets and inventory amounting to RM41.2 million. The impairment arose principally as a result of operational review of a subsidiary.

As disclosed in paragraph A13, a wholly-owned subsidiary of the Group discontinued its Molded Discrete Packaging business, resulting in after tax loss of RM22.1million

Other than the above, there were no other unusual items affecting assets, liabilities, equity, net income or cash flow during the current quarter and current financial year ended 31 December 2010.

A8. Dividend

No dividend has been declared or paid in the current quarter and current financial year ended 31 December 2010.

A9. Valuation of Property, Plant and Equipment

The Group did not revalue any of its property, plant and equipment for the current quarter and current financial year ended 31 December 2010.

A10. Debt and Equity Securities

During the current financial year ended 31 December 2010, 1,710,400 ordinary shares were issued at RM0.38 per share pursuant to the exercise of options under the Company Employee Share Option Scheme (ESOS). As at 31 December 2010, the outstanding ESOS granted was 3,857,200 shares, after adjusting for bonus share issue as described below (31 December 2009: 4,605,000 shares).

On 12 July 2010, the company issued 243,902,993 new shares to registered shareholders as of 12 July 2010 by way of one bonus share for every three existing shares credited as fully paid-up by way of capitalising the share premium account. Accordingly, the subscription price and outstanding ESOS granted were revised as follows:

	As at 11 July 2010	**As at 12 July 2010**
Subscription Price	RM0.38	RM0.285
Outstanding ESOS shares	2,894,600	3,857,200

	Issued and Fully Paid Share Capital	
	Number of Ordinary Shares of RM0.10 Each	**Amount**
	‘000	**RM'000**
As at 01 January 2010	730,000	73,000
Issue of Ordinary Share pursuant to		
- ESOS	1,710	171
- Bonus shares issued	243,903	24,390
As at 31 December 2010	975,613	97,561

A11. Changes in the Composition of the Group

On 26 October 2010, D&O announced that its wholly-owned subsidiary, Omega, had on 25 October 2010 disposed the entire 51% equity interest in Aeopto Technologies Co., Ltd to Tongfang Optoelectronic (HK) Ltd for a total cash consideration of USD 1,717,500. On the same date, the Joint Venture Agreement dated 18 August 2008 between Omega and AE Technologies (GD) Co., Ltd was terminated. As a result of the disposal, Aeopto Technologies Co., Ltd has since ceased to be a subsidiary of the Group.

On 28 October 2010, D&O announced that the dividend in-specie by Omega to D&O of its equity interest in Dominant Opto Technologies Sdn Bhd and Aeopto Technologies (HK) Co., Ltd have been completed on 23 June 2010 and 28 October 2010 respectively.

On 29 October 2010, D&O announced that on 28 October 2010 it had acquired the remaining 4,900 ordinary shares of HKD1.00 each representing 49 % equity interest in Aeopto Technologies (HK) Co., Ltd from Wu Wen Feng for a total cash consideration of USD 93,921, equivalent to RM 293,926. As a result of the Acquisition, the company holds 100% direct equity interest in Aeopto Technologies (HK) Co., Ltd.

A12. Capital Commitments

Capital commitment authorised but not provided for in the financial statements:

	As at 31 December 2010 RM'000	**As at 31 December 2009 RM'000**
Property, Plant and Equipment		
- Contracted	865	8,291
- Not contracted	1,200	40,778
	2,065	49,069

A13. Discontinued Operation

On 22 November 2010, the Group announced the decision by its wholly-owned subsidiary, Omega Semiconductor Sdn Bhd ("Omega"), to discontinue its Molded Discrete Packaging business, which has been incurring losses following the termination of the Contract Manufacturing Agreement with a major customer in 2009. The decision was consistent with the Group's strategy to focus on its LED Lighting Component and Lighting Solution business.

The resulting negative impact on net assets amounting to RM18,573,383 has been recognised in the third quarter and current year financial statements.

<u>Statement of comprehensive income disclosures</u>

The results for the discontinued operation are as follows:

	12-month ended 31 December 2010 RM'000
Revenue	1,034
Expenses(include asset impairment)	(27,586)
	(26,552)
Taxation	
- Deferred tax related to impairment loss on property, plant and equipment from discontinued operation	4,438
Loss from discontinued operation, net of tax	(22,114)

	12-month ended 31 December 2010 RM'000
Loss from discontinued operation, is arrived at after charging the following:-	
Impairment loss on assets	21,589
Deposit Written Off	1,423
Depreciation	3,591
Staff Cost	592

Statement of Cash Flows Disclosures

The cash flows attributable to Molded Discrete Packaging line were as follow

	12-month ended 31 December 2010 RM,000
Total Cash Flows	91

A14. Changes in Contingent Liabilities or Contingent Assets

	As at 31 December 2010 RM'000	**As at 31 December 2009 RM'000**
Contingent Liabilities		
Corporate guarantees given to financial institutions for credit facilities (utilised) extended to subsidiaries	15,390	17,218

The Company provided a total of RM39.25 million and RM7.7 million of corporate guarantees to financial institutions for credit facilities granted to its wholly-owned subsidiary, Omega and to its 51.31% owned subsidiary, Dominant Opto Technologies Sdn Bhd, respectively.

A15. Subsequent Events

There was no material event subsequent to the end of the period reported up to 21 February 2011, the latest practical date which is not earlier than 7 days from the date of issue of these financial statements.

A16. Retained Profits

The breakdown of the realised and unrealised profits as at the end of the reporting period is as follows:

	As at 31 December 2010 RM'000
Total retained profits/(accumulated losses):	
- realised	39,930
- unrealised	(5,935)
	33,995
Total share of retained profits of associate:	
- realised	(15)
- unrealised	-
	33,980
Add: Consolidation adjustments	668
At 31 December 2010	34,648

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2010

PART B: ADDITIONAL INFORMATION REQUIRED BY THE BURSA MALAYSIA SECURITIES BERHAD LISTING REQUIREMENTS

B1. Review of Performance of the Company And Its Principal Subsidiaries

Consolidated revenue showed a 75% year-on-year decline in the fourth quarter ended 31 December 2010 to RM25.0 million. The sharp decline in revenue was principally attributable to the disposal of Aeopto Technologies Co., Ltd ("Aeopto") to associate Tongfang Optoelectronic (HK) Ltd in the current quarter, and lower LED component sales in the consumer electronics market segment.

In the current quarter under review, the Group recorded a loss before tax of RM50.9 million compared to a profit of RM10.8 million in the corresponding quarter last year. The loss was mainly attributable to a RM41.2 million impairment charge on fixed assets and inventory, the deconsolidation of Aeopto, weaker LED component sales and lower LED margin resulting from a strengthening Ringgit against the US Dollar.

B2. Material Changes In The Quarterly Result As Compared To The Result of The Previous Quarter

When compared to the preceding quarter, revenue in the current quarter fell 30% to RM25.0 million. This was mainly caused by the deconsolidation of Aeopto. Excluding the results of Aeopto, revenue from LED component sales was flat quarter-on-quarter.

Loss from continuing operations widened from RM18.0 million in the preceding quarter to RM51.1 million in the current quarter under review mainly due to impairment charge on fixed assets and inventory amounting to RM41.2million.

B3. Prospect For The Current Financial Year

LED component sales in the automotive sector rebounded off the lows in the later part of fourth quarter 2010 and we expect the uptrend to continue well into 2011 as a result of new project-design wins. The fast paced consumer electronic segments have also started to stabilise. Whilst competition is expected to remain intense, LED orders from our TV customers have started to show improved visibility. Overall, we expect operational performance in 2011 to improve year-on-year. The new factory in Laos has just started commercial production and its capacity will be gradually increased according to market demands. Management is confident that the new low cost plant will significantly ease cost pressure and put the Group in good stead to compete in the highly competitive consumer LED markets.

B4. Income Tax Expense

	Current Quarter Ended 31 December 2010	Preceding Year Quarter Ended 31 December 2009	Current Year-To-Date 31 December 2010	Preceding Year Year-To-Date 31 December 2009
	RM'000	RM'000	RM'000	RM'000
Current taxation – Ordinary Activities	468	685	534	794
Deferred taxation	(93)	-	(295)	-
	375	685	239	794
(Over)/Under provision in previous Financial period	(155)	(450)	49	(450)
	220	235	288	344

The Group suffered a pre-tax loss of RM50.92million and RM66.05million from continuing operations in the current quarter and financial year ended 31 December 2010, respectively. For the current quarter and financial year ended 31 December 2010, the income tax expense was mainly attributable to one of the subsidiaries.

B5. Profit Forecast or Profit Guarantee

The Group did not issue any profit forecast or profit guarantee.

B6. Quoted Securities

a) Details of purchases and disposals of quoted securities are as follows:

	Current Year Quarter Ended 31 December 2010 RM'000	Preceding Year Quarter Ended 31 December 2009 RM'000	Current Year-To-Date 31 December 2010 RM'000	Preceding Year-To-Date 31 December 2009 RM'000
i) Acquisition of quoted securities				
Purchases consideration	-	352	8,539	93,018
ii) Disposal of quoted securities				
Sale proceeds	588	-	43,022	66,575
Cost of quoted securities disposed	546	-	43,020	52,667
Profit/(Loss) on disposal	42	-	2	13,908

b) Details of investments in quoted securities:

	As at 31 December 2010		
	Cost RM'000	Book Value RM'000	Market Value RM'000
Quoted in Malaysia	7,285	10,497	10,497
Quoted outside Malaysia	2,947	3,345	3,345
	10,232	13,842	13,842

	As at 31 December 2009		
	Cost RM'000	Book Value RM'000	Market Value RM'000
Quoted in Malaysia	7,579	7,579	9,335
Quoted outside Malaysia	37,134	37,134	36,770
	44,713	44,713	46,105

B7. Unquoted Investments and/or Properties

There was no sale or purchase of properties for the current quarter and financial year to-date.

Details of movements in investment in unquoted investments are as follows:

Other unquoted investments

	Current Quarter Ended 31 December 2010 RM'000	Current Year Ended 31 December 2010 RM'000
Investment in unquoted shares (outside Malaysia)		
At beginning of period, at cost	9,995	3,249
Addition during the period	9,242	15,988
Disposal during the period	(1,650)	(1,650)
Transfer to associate	(10,695)	(10,695)
At 31 December 2010	6,892	6,892

Investment in an associate

D&O had on 3rd November 2010 subscribed for an additional 28,951,400 new ordinary shares of USD0.10 each ("Shares") of Tongfang Optoelectronic (HK) Limited ("TOHK") , which represents 20.68% of its issued and paid-up share capital of TOHK, for a total cash consideration of USD2,895,140

Following the investment, TOHK became an associate company of D&O with an effective equity interest of 25% of the total issued and paid-up share capital of TOHK.

	Current Quarter & Current Year Ended 31 December 2010 RM'000
At beginning of period, at cost	-
Transfer from Other investments	10,695
Share of post acquisition loss	(15)
At 31 December 2010	10,680

B8. Corporate Proposals

There was no corporate proposal announced but not completed as at 21 February 2011, the latest practical date which is not earlier than 7 days from the date of issue of these financial statements.

B9. Borrowings

The Group's borrowings are as follows:

	As at 31 December 2010 RM'000	As at 31 December 2009 RM'000
Secured denominated in Ringgit Malaysia:		
- bankers acceptances	23,326	13,843
- term loans	2,897	5,706
- revolving credit	30,000	15,000
	56,223	34,549
Long term borrowings		
Secured denominated in Ringgit Malaysia:		
- term loans	8,547	5,356
Bank overdraft		
Secured denominated in:	10,055	16,917
- Ringgit Malaysia		

B10. Material Litigation

Osram Opto Semiconductors GmbH ("OOS" or "Plaintiff") vs Dominant Opto Technologies Sdn Bhd *(formerly known as Dominant Semiconductors Sdn Bhd)* ("DOT" or "Defendant")

No further development since the last announcement made on 26 August 2010.

Melaka High Court Civil Suit No. 22-125-2010
Dominant Opto Technologies Sdn Bhd ("Plaintiff") vs Lai Kin Shin ("1st Defendant"), Goh Poh Lee ("2nd Defendant"), Lee Seng Khoon(3rd Defendant"), Geepar Enterprise Sdn Bhd("4th Defendant") and Robert Chan Siew Kong ("5th Defendant")

The abovenamed suit was brought by a subsidiary of the Group, Dominant Opto Technologies Sdn Bhd (formerly known as Dominant Semiconductors Sdn Bhd) wherein the causes of action against the Defendants are as follows:

1. 1st Defendant - breach of contract, conspiracy and bribery;
2. 2nd and 3rd Defendants - breach of contract and conspiracy; and
3. 4th and 5th Defendants - bribery and conspiracy.

The 1st, 2nd and 3rd Defendants served their Defence on 29 October 2010 where else the 4th and 5th Defendants on 12 October 2010. The first pre-trial case management was held on 20 December 2010. On the date of the second pre-trial case management on 7 February, the Plaintiff informed the court that it will be amending the statement of claim, which will be filed before the next case management date fixed for 16 March 2011.

At the time of this announcement, the compensation for the damages claimed by the Plaintiff cannot be determined. The maximum exposure to liability is estimated to be confined to legal costs.

Melaka High Court Civil Suit No. 22-132-2010
Geepar Enterprise Sdn Bhd ("Plaintiff") vs Dominant Opto Technologies Sdn Bhd ("Defendant")

Geepar Enterprise Sdn Bhd commenced an action against a subsidiary of the Group, Dominant Opto Technologies Sdn Bhd (formerly known as Dominant Semiconductors Sdn Bhd) for inter alia a sum of RM13,450,387.33 together with interest at the rate of 1.5% on RM13,450,387.33 from 21 September 2010 to the date of full and final settlement for goods sold and delivered. The Defendant in their Defence denies that the Plaintiff has agreed to sell the goods and further states that the goods were not delivered to the Defendant. The Defendant also raised the issue of conspiracy. A reply to the defense was served by the solicitors for the Plaintiff on 16 November 2010.

On 7 January 2011, the Plaintiff served on the Defendant a sealed summary judgement with the application fixed for hearing on 11 February 2011. The hearing date was subsequently rescheduled to 8 April 2011 after the court granted an extension of time following the late filing of affidavits in reply by the Plaintiff.

B11. Earnings per Share

	Current Year Quarter Ended 31 Dec 2010	Preceding Year Corresponding Quarter Ended 31 Dec 2009	Current Year Ended 31 Dec 2010	Preceding Year Corresponding Year-To-Date 31 Dec 2009
Basic earnings per share				
(Loss)/Profit for the period attributable to ordinary equity holders of the Company (RM'000)	(27,966)	7,870	(56,779)	13,817
Weighted average number of ordinary shares in issue ('000)*	975,613	973,333	975,564	973,333
Basic earnings per share (sen)	(2.87)	0.81	(5.82)	1.42
Diluted earnings per share				
Profit for the period attributable to ordinary equity holders of the Company (RM'000)	N/A	7,870	N/A	13,817
Dilutive effects of outstanding employees' share options (RM'000)	N/A	49	N/A	96
Diluted earnings (RM'000)	N/A	7,919	N/A	13,913
Weighted average number of ordinary shares in issue ('000)	N/A	973,333	N/A	973,333
Adjustment for share options ('000)	N/A	6,140	N/A	6140
Weighted average number of ordinary shares used in the calculation of diluted earnings per share ('000)	N/A	979,473	N/A	979,473
Diluted earnings per share (Sen)	N/A	0.81	N/A	1.42

The fully diluted earnings per share for the Group in the current quarter and current financial year ended 31 December 2010 were not presented as the assumed conversion from the exercise of the share options under the ESOS would be anti-dilutive.

* The weighted average number of ordinary shares have been adjusted for bonus issue retrospectively.

B12. Off Balance Sheet Financial Instruments

There was no financial instrument with off balance sheet risk as at 21 February 2011, the latest practical date which is not earlier than 7 days from the date of issue of these financial statements.

B13. Comparative Figures

The following comparative figures in the statement of comprehensive income have been reclassified to conform with current presentation for the financial year ended 31 December 2010.

	3-month period ended 31 December 2009	
	Previously Reported RM'000	**Restated RM'000**
Statement of Comprehensive Income (extract)		
Cost of sales	(83,684)	(82,123)
Other income/(expenses), Net	2,723	5,249
Distribution expenses	(130)	(4,815)
Administrative expenses	(7,278)	(6,680)

	12-month period ended 31 December 2009	
	Previously Reported RM'000	**Restated RM'000**
Statement of Comprehensive Income (extract)		
Other income/(expenses), Net	11,396	13,922
Distribution expenses	(4,610)	(9,295)
Administrative expenses	(23,543)	(21,384)

B14. Authorisation for Issue

The Board of Directors of D&O approved this interim financial report announcement to the Bursa Malaysia at the Board meeting held on 25 February 2011.