

**A-Rank Berhad**  
(Incorporated in Malaysia)

**Condensed Consolidated Statement Of Financial Position**  
**As at 31 October 2012**  
(The figures have not been audited)

	<b>As at 31-Oct-12 RM'000</b>	<b>(Restated) As at 31-Jul-12 RM'000</b>	<b>(Restated) As at 01-Aug-11 RM'000</b>
<b>ASSETS</b>			
<b>Non-current asset</b>			
Property, plant and equipment	63,581	63,257	66,118
<b>Current assets</b>			
Inventories	44,191	27,113	28,232
Trade and other receivables	32,251	33,564	32,313
Tax recoverable	180	180	96
Short term deposits with a licenced bank	-	-	1,346
Cash and cash equivalents	871	4,416	1,086
	<u>77,493</u>	<u>65,273</u>	<u>63,073</u>
<b>TOTAL ASSETS</b>	<u>141,074</u>	<u>128,530</u>	<u>129,191</u>
<b>EQUITY AND LIABILITIES</b>			
Share capital	40,000	40,000	40,000
Share premium	716	716	716
Retained earnings	30,134	28,561	23,755
<b>Total equity</b>	<u>70,850</u>	<u>69,277</u>	<u>64,471</u>
<b>Non-current liability</b>			
Deferred tax liabilities	6,781	6,501	5,794
	<u>6,781</u>	<u>6,501</u>	<u>5,794</u>
<b>Current liabilities</b>			
Trade and other payables	8,422	9,720	10,472
Derivative financial liabilities	276	428	72
Bank borrowings	54,745	42,604	48,382
	<u>63,443</u>	<u>52,752</u>	<u>58,926</u>
<b>Total liabilities</b>	<u>70,224</u>	<u>59,253</u>	<u>64,720</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>141,074</u>	<u>128,530</u>	<u>129,191</u>
	<b>RM</b>	<b>RM</b>	<b>RM</b>
Net assets per share based on 80,000,000 ordinary shares of RM0.50 each	<u>0.89</u>	<u>0.87</u>	<u>0.81</u>

These condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the financial year ended 31 July 2012.

**A-Rank Berhad**  
(Incorporated in Malaysia)

**Condensed Consolidated Statement Of Comprehensive Income**  
**For The Period Ended 31 October 2012**  
(The figures have not been audited)

	<b>Current quarter ended 31-Oct-12 RM'000</b>	<b>Comparative quarter ended 31-Oct-11 RM'000</b>	<b>3 months cumulative 31-Oct-12 RM'000</b>	<b>3 months cumulative 31-Oct-11 RM'000</b>
Revenue	89,331	100,264	89,331	100,264
Cost of sales	<u>(86,022)</u>	<u>(96,868)</u>	<u>(86,022)</u>	<u>(96,868)</u>
Gross profit	3,309	3,396	3,309	3,396
Other operating income	308	4	308	4
Selling and distribution expenses	(77)	(92)	(77)	(92)
Administrative expenses	<u>(1,415)</u>	<u>(1,021)</u>	<u>(1,415)</u>	<u>(1,021)</u>
Profit from operations	2,125	2,287	2,125	2,287
Finance costs	<u>(268)</u>	<u>(457)</u>	<u>(268)</u>	<u>(457)</u>
Profit before taxation	1,857	1,830	1,857	1,830
Taxation	<u>(284)</u>	<u>(221)</u>	<u>(284)</u>	<u>(221)</u>
Net profit for the period	1,573	1,609	1,573	1,609
Other comprehensive income	-	-	-	-
Total comprehensive income for the period	<u>1,573</u>	<u>1,609</u>	<u>1,573</u>	<u>1,609</u>
Attributable to:				
Shareholders of the Company	<u>1,573</u>	<u>1,609</u>	<u>1,573</u>	<u>1,609</u>
	Sen	Sen	Sen	Sen
Net earnings per share attributable to ordinary shareholders :				
- Basic	<u>1.97</u>	<u>2.01</u>	<u>1.97</u>	<u>2.01</u>
- Diluted	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

These condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements for the financial year ended 31 July 2012.

**A-Rank Berhad**  
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**Condensed Consolidated Statement Of Changes In Equity**  
**For The Period Ended 31 October 2012**  
**(The figures have not been audited)**

	<b>Share capital RM'000</b>	<b>Share premium RM'000</b>	<b>Retained earnings RM'000</b>	<b>Total RM'000</b>
Balance as at 1 Aug 2011				
As previously reported	40,000	716	20,112	60,828
Effect of transition to MFRS 1	-	-	3,643	3,643
As restated	<u>40,000</u>	<u>716</u>	<u>23,755</u>	<u>64,471</u>
Total comprehensive income	-	-	1,609	1,609
Balance as at 31 Oct 2011	<u><u>40,000</u></u>	<u><u>716</u></u>	<u><u>25,364</u></u>	<u><u>66,080</u></u>
Balance as at 1 Aug 2012				
As previously reported	40,000	716	24,918	65,634
Effect of transition to MFRS 1	-	-	3,643	3,643
As restated	<u>40,000</u>	<u>716</u>	<u>28,561</u>	<u>69,277</u>
Total comprehensive income	-	-	1,573	1,573
Balance as at 31 Oct 2012	<u><u>40,000</u></u>	<u><u>716</u></u>	<u><u>30,134</u></u>	<u><u>70,850</u></u>

These condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the financial year ended 31 July 2012.

**A-Rank Berhad**  
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**Condensed Consolidated Statement Of Cash Flow**  
**For The Period Ended 31 October 2012**  
**(The figures have not been audited)**

	<b>3 months period ended 31-Oct-12 RM'000</b>	<b>3 months period ended 31-Oct-11 RM'000</b>
<b>Cash flows from operating activities</b>		
Profit before tax	1,857	1,830
Adjustments for:		
Interest income	(5)	(1)
Interest expenses	268	457
Depreciation of property, plant and equipment	1,090	1,052
Gain on disposal of property, plant and equipment	(80)	-
Fair value adjustments on derivative liabilities	(152)	(156)
Operating profit before working capital changes	<u>2,978</u>	<u>3,182</u>
Changes in working capital		
Inventories	(17,078)	(12,912)
Trade and other receivables	1,313	(2,634)
Trade and other payables	(1,298)	(1,814)
Cash used in operations	<u>(14,085)</u>	<u>(14,178)</u>
Interest paid	(1)	(18)
Income tax paid	(4)	(3)
<b>Net cash used in operating activities</b>	<u>(14,090)</u>	<u>(14,199)</u>
<b>Cash flows from investing activities</b>		
Interest received	5	1
Purchase of property, plant and equipment	(1,414)	(190)
Proceed from disposal of property, plant and equipment	80	-
<b>Net cash used in investing activities</b>	<u>(1,329)</u>	<u>(189)</u>
<b>Cash flows from financing activities</b>		
Net movements in bank borrowings	12,141	13,848
Interest paid	(267)	(439)
<b>Net cash generated from financing activities</b>	<u>11,874</u>	<u>13,409</u>
Net decrease in cash and cash equivalents	(3,545)	(979)
Cash and cash equivalents at beginning of financial period	<u>4,416</u>	<u>2,015</u>
Cash and cash equivalents at end of financial period	<u><u>871</u></u>	<u><u>1,036</u></u>
<b>Cash and cash equivalents at end of financial period comprise of :</b>		
Cash and cash equivalents	871	536
Short term deposits with a licenced bank	-	500
	<u><u>871</u></u>	<u><u>1,036</u></u>

These condensed consolidated statement of cash flow should be read in conjunction with the audited financial statements for the financial year ended 31 July 2012.

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**Notes To The Financial Statements**  
**For The Period Ended 31 October 2012**

**A Explanatory Notes: FRS 134**

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**A 1 Basis of preparation**

The condensed financial statements are unaudited and have been prepared in accordance with FRS 134, "Interim Financial Reporting" and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities").

The condensed financial statements should be read in conjunction with the Group's audited financial statements for the financial year ended 31 July 2012. The explanatory notes to these financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial year ended 31 July 2012.

These condensed consolidated interim financial statements are the Group's first MFRS condensed consolidated interim financial statements for part of the period covered by the Group's first MFRS annual financial statements for the year ending 31 July 2013. MFRS1 *First-Time Adoption of Malaysian Financial Reporting Standards* ("MFRS 1") has been applied.

In preparing its opening MFRS Statement of Financial Position as at 1 August 2011 (which is also the date of transition), the Group has adjusted the amounts previously reported in financial statements prepared in accordance with FRS. As explanation of how the transition from FRS to MFRS has affected the Group's financial position, financial performance and cash flows is set out in Note A2 below. The note include the reconciliation of equity for comparative periods and at the date of transition under MFRS. The transition from FRS to MFRS has not resulted in a material impact on the condensed consolidated statement of comprehensive income and condensed consolidated statement of cash flows.

**A 2 Changes in accounting policies**

The audited financial statements of the Group for the year ended 31 July 2012 were prepared in accordance with FRS except for certain differences, the requirements under FRS and MFRS are similar. The significant accounting policies adopted in preparing these condensed consolidated interim financial statements are consistent with those of the audited financial statements for the year ended 31 July 2012 except as discussed below:

**(a) Business combinations**

MFRS 1 provides the option to apply MFRS 3 Business Combinations prospectively from the date of transition, or from a specific date prior to the date of transition. This provides relief from full retrospective application of MFRS 3 which would require restatement of all business combinations prior to the date of transition.

Acquisition before date of transition

The Group has elected to apply MFRS 3 prospectively from the date of transition. In respect of acquisitions prior to the date of transition:

- (i) The classification of former business combination under FRS is maintained;
- (ii) There is no re-measurement of original fair values determined at the time of business combination (date of acquisition); and
- (iii) The carrying amount of goodwill recognised under FRS is not adjusted.

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**Notes To The Financial Statements**  
**For The Period Ended 31 October 2012**

**A Explanatory Notes: FRS 134**

**A 2 Changes in accounting policies (Cont'd)**

**(b) Property, plant and equipment**

The Group has previously recorded its property, plant and equipment are stated at cost less any accumulated depreciation and any accumulated impairment losses. Freehold land has unlimited useful life and is not depreciated.

Upon transition to MFRS, the Group has elected to measure its property, plant and equipment (freehold land) by using cost model under MFRS 116 *Property, Plant and Equipment*. At the date of transition to MFRS, the Group elected to apply the "deemed cost" transition exemption and use the fair value at the date of transition as deemed cost for the freehold land of the Group.

The impact arising from the change in Consolidated Statement of Financial Position is summarised as follows:

	FRS RM'000	Effect of transition to MFRSs RM'000	MFRS RM'000
(i) <u>As at 1 August 2011</u>			
Property, plant and equipment	62,475	3,643	66,118
Retained earnings	20,112	3,643	23,755
(ii) <u>As at 31 October 2011</u>			
Property, plant and equipment	61,613	3,643	65,256
Retained earnings	21,721	3,643	25,364
(ii) <u>As at 31 July 2012</u>			
Property, plant and equipment	59,614	3,643	63,257
Retained earnings	24,918	3,643	28,561

**(c) Estimates**

The estimates as at 1 August 2011 and 31 July 2012 under MFRS were consistent with those made for the same dates in accordance with FRS. The estimates used by the Group to present these amounts in accordance with MFRS reflect conditions as at 1 August 2011 the date of transition to MFRS and as at 31 July 2012.

**A 3 Qualification of financial statements**

There was no qualification in the audited consolidated financial statements for the financial year ended 31 July 2012.

**A 4 Seasonal or cyclical factors**

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

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**Notes To The Financial Statements**  
**For The Period Ended 31 October 2012**

**A Explanatory Notes: FRS 134**

**A 5 Unusual items affecting assets, liabilities, equity, net income or cash flows**

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

**A 6 Change in estimates**

There were no changes in estimates of amounts reported in prior financial years that have a material effect in the current quarter and financial period.

**A 7 Debt and equity securities**

There were no issuance, cancellation, repurchase, resale or repayment of debt and equity securities for the current quarter and financial period.

**A 8 Dividend paid**

No dividend has been paid by the Company during the current quarter.

**A 9 Segmental information**

The Group and its subsidiary are principally engaged in investment holding and manufacturing and marketing of aluminium billets respectively.

The Group has arrived at four (4) reportable segments that are organised and managed separately according to geographical areas, which requires different business and marketing strategies. The reportable segments are Malaysia, South East Asia other than Malaysia, South Asia and Africa. Other operating segments that do not constitute reportable segments include Uruguay.

Cumulative 31-Oct-12	Malaysia RM'000	South East Asia other than Malaysia RM'000	South Asia RM'000	Africa RM'000	Others RM'000	Total RM'000
Revenue from external customers	59,480	20,311	6,226	2,971	343	89,331
Profit from operations						2,125
Finance costs						(268)
Profit before tax						1,857
Taxation						(284)
Profit after tax						1,573

**A 10 Valuation of property, plant and equipment**

The Group did not revalue its property, plant and equipment during the current quarter under review and financial period.

**A 11 Material events subsequent to balance sheets date**

Save as disclosed under Note B 9 below, there were no material events subsequent to the end of the current quarter that has not been reflected in the financial statements for the financial period.

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**Notes To The Financial Statements**  
**For The Period Ended 31 October 2012**

**A Explanatory Notes: FRS 134**

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

There were no changes in the composition of the Group during the current quarter under review and financial period.

**A 13 Contingent liabilities**

At the end of the current quarter, there are no material contingent liabilities which, upon becoming enforceable, may have a material impact on the financial position of the Group except for the following:

	<b>As at 31-Oct-12 RM'000</b>	<b>As at 31-Jul-12 RM'000</b>
Corporate guarantees given to financial institutions for banking facilities granted to the subsidiary	<u>54,745</u>	<u>42,604</u>

The Company has provided corporate guarantees for banking facilities granted to a wholly-owned subsidiary of up to RM119.2 million. (31 July 2012: RM119.2 million).

**A 14 Commitments**

**a) Capital commitment**

At the end of the current quarter, capital commitments of the Group are as follows:

	<b>As at 31-Oct-12 RM'000</b>	<b>As at 31-Jul-12 RM'000</b>
Capital expenditures in respect of purchase of property, plant and equipment:		
- Authorised and contracted for	3,228	3,963
- Authorised but not contracted for	<u>841</u>	<u>1,090</u>
	<u>4,069</u>	<u>5,053</u>

**b) Operating lease commitment**

The Group had entered into non-cancellable lease agreements for machinery, resulting in future rental commitments which can, subject to certain terms in the agreements be revised annually based on prevailing market rate. The Group has aggregate future minimum lease commitment as at the date of consolidated statement of financial position as follows:

	<b>As at 31-Oct-12 RM'000</b>	<b>As at 31-Jul-12 RM'000</b>
Future minimum lease payments		
- Not later than one year	830	830
- Later than one year and not later than five years	<u>1,007</u>	<u>1,214</u>
	<u>1,837</u>	<u>2,044</u>

**A 15 Acquisition of property, plant and equipment**

There were no material acquisition or disposal of items of property, plant and equipment during the current quarter under review and financial period.



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**Notes To The Financial Statements**  
**For The Period Ended 31 October 2012**

**B Additional information required by the Bursa Securities' Listing Requirements**

**B 1 Review of performance**

	Quarter ended 31-Oct-12 RM'000	Quarter ended 31-Oct-11 RM'000	Increase/(Decrease)	
			RM'000	%
Revenue				
- South East Asia other than Malaysia	20,311	29,496	(9,185)	(31.1)
- South Asia	6,226	7,996	(1,770)	(22.1)
- Africa	2,971	7,557	(4,586)	(60.7)
- Others	343	181	162	89.5
	<u>29,851</u>	<u>45,230</u>	<u>(15,379)</u>	<u>(34.0)</u>
- Malaysia	59,480	55,034	4,446	8.1
Total revenue	<u>89,331</u>	<u>100,264</u>	<u>(10,933)</u>	<u>(10.9)</u>
Profit before taxation	1,857	1,830	27	1.5
Profit after taxation	1,573	1,609	(36)	(2.2)

The Group's revenue decreased by 10.9% to RM89.3 million for the quarter under review compared to RM100.3 million for the corresponding quarter last year. The decrease in revenue was contributed by lower average selling prices due to the substantial drop in underlying raw material costs and a slight decrease in business volume.

However, the Group registered an increase of 1.5% in profit before taxation to RM1.9 million for the current quarter compared to a profit before tax of RM1.8 million for the quarter last year due mainly to improved margins and realised gain in foreign exchange.

The Group maintained its profit after taxation at RM1.6 million for the quarter under review as compared to the corresponding quarter last year due to higher provision for deferred tax liability for the quarter under review.

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**Notes To The Financial Statements**  
**For The Period Ended 31 October 2012**

**B Additional information required by the Bursa Securities' Listing Requirements**

**B 2 Variance of results against preceding quarter**

	Quarter ended 31-Oct-12 RM'000	Quarter ended 31-Jul-12 RM'000	Increase/(Decrease)	
			RM'000	%
Revenue				
- South East Asia other than Malaysia	20,311	24,102	(3,791)	(15.7)
- South Asia	6,226	6,544	(318)	(4.9)
- Africa	2,971	6,651	(3,680)	(55.3)
- Others	343	196	147	75.0
	<u>29,851</u>	<u>37,493</u>	<u>(7,642)</u>	<u>(20.4)</u>
- Malaysia	59,480	66,235	(6,755)	(10.2)
Total revenue	<u>89,331</u>	<u>103,728</u>	<u>(14,397)</u>	<u>(13.9)</u>
Profit before taxation	1,857	2,030	(173)	(8.5)
Profit after taxation	1,573	1,928	(355)	(18.4)

The Group's revenue decreased by 13.9% for the quarter under review compared to RM103.7 million registered for the preceding quarter. The decreased revenue was contributed by a decrease in business volume owing to the numerous holidays during this quarter.

The Group registered a decrease in profit before taxation of 8.5% for the current quarter under review compared to RM2.0 million achieved for the preceding quarter due mainly to the lower business volume as explained above.

The Group reported a decrease in profit after taxation to RM1.6 million for the quarter under review from a profit after tax of RM1.9 million for the preceding quarter following the decrease in profit before taxation as well as a comparatively higher provision for deferred tax liability for the quarter under review.

**B 3 Prospects**

The world economic environment still remained challenging in the third quarter of 2012. Growth in the advanced economies was uneven with the US economy experiencing an improvement while several other major advanced economies continued to experience weak growth, constrained by fiscal adjustments, sluggish labour markets and impaired financial intermediation. In Asia, economic activity moderated due mainly to further weakness in external demand arising from the uncertain global environment.

Amid the challenging global economic conditions, the Malaysian economy recorded a growth of 5.2% during the third quarter of 2012 which was affected by slower external demand. Domestic demand however, continued to sustain growth, supported by the public and private sectors' expansion of investments under the Tenth Malaysia Plan and Economic Transformation Program. This augurs well for the Group as the building and construction sector is expected to be the prime beneficiary of this investments in which the Group is part of the supply chain. However, the implementation of Minimum Wage Order 2012 which was to take effect from 1 January 2013 onwards will have impacts on the Group's margins. The Group will continue to focus on improving its cost efficiencies to mitigate the effect of expected inflation pressures following the rise in the wages.

Barring unforeseen circumstances, the Board is optimistic that the Group will remain profitable for the forthcoming quarter.

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**Notes To The Financial Statements**  
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**B Additional information required by the Bursa Securities' Listing Requirements**

**B 4 Variance of actual and profit estimate**

Not applicable as no profit forecast was published.

**B 5 Notes to the Condensed Consolidated Statement Of Comprehensive Income**

	<b>Current quarter ended 31-Oct-12 RM'000</b>	<b>Comparative quarter ended 31-Oct-11 RM'000</b>	<b>3 months cumulative 31-Oct-12 RM'000</b>	<b>3 months cumulative 31-Oct-11 RM'000</b>
Profit before tax is arrived at after charging/(crediting):				
Interest income	(5)	(1)	(5)	(1)
Interest expenses	268	457	268	457
Depreciation of property, plant and equipment	1,090	1,052	1,090	1,052
Gain on disposal of property, plant and equipment	(80)	-	(80)	-
(Gain)/loss on foreign exchange - realised	(220)	18	(220)	18
Fair value adjustments on derivative liabilities	(152)	(156)	(152)	(156)

Other than the above, there were no allowance for impairment or write off of assets, inventories and receivables for the current quarter and financial period as well as in the comparative corresponding periods last year.

**B 6 Taxation**

	<b>Current quarter ended 31-Oct-12 RM'000</b>	<b>Comparative quarter ended 31-Oct-11 RM'000</b>	<b>3 months cumulative 31-Oct-12 RM'000</b>	<b>3 months cumulative 31-Oct-11 RM'000</b>
Current income tax	4	3	4	3
Deferred tax	280	218	280	218
	<u>284</u>	<u>221</u>	<u>284</u>	<u>221</u>

The effective tax rate of the Group of 15.3% for the current quarter and financial period ended 31 October 2012 is lower than the statutory tax rate due principally to the availability of reinvestment allowances which arose from the subsidiary's capital expenditures in the current quarter and previous financial years as well as special export incentive and unabsorbed tax losses brought forward.

**B 7 Unquoted investments and/or properties**

There were no purchase or disposal of unquoted investment and/or properties during the quarter under review and financial period.

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**Notes To The Financial Statements**  
**For The Period Ended 31 October 2012**

**B Additional information required by the Bursa Securities' Listing Requirements**

**B 8 Quoted and marketable investments**

There were no purchase or disposal of quoted and marketable securities during the quarter under review and financial period.

**B 9 Status of corporate proposals**

The Company has on 25 October 2012 announced to Bursa Malaysia Securities Berhad ("Bursa Securities") that it proposes to undertake a bonus issue of 40,000,000 new ordinary shares of RM0.50 each ("bonus shares") in the Company ("bonus share"), to be credited as fully paid-up at par on the basis of one (1) bonus share for every two (2) existing ordinary shares held by the entitled shareholders of the Company ("Proposed Bonus Issue"). On 14 November 2012, the Company announced that Bursa Securities has vide its letter dated on the same date approved the Additional Listing Application in respect of the Proposed Bonus Issue subject to the conditions therein. The Proposed Bonus Issue was approved by the shareholders at the Extraordinary General Meeting held on 20 December 2012 and is now pending the issue and allocation of the bonus shares and the listing thereof.

Save as above, there are no other corporate proposal announced which is pending completion.

**B 10 Borrowings**

	<b>As at 31-Oct-12 RM'000</b>	<b>As at 31-Jul-12 RM'000</b>
<b>Current liabilities - unsecured</b>		
Bankers' acceptances	26,719	11,442
Foreign currency loan (Currency denominated in US Dollar) <i>(Approximately USD9.2 million. (31 July 2012: USD9.8 million))</i>	28,026	31,162
	<u>54,745</u>	<u>42,604</u>

All borrowings are denominated in Malaysia Ringgit except as indicated above.

**B 11 Changes in material litigation**

The Group does not have any material litigation as at the date of this announcement.

**B 12 Dividend**

The Board of Directors has not proposed any dividend for this quarter ended 31 October 2012. At the Annual General Meeting held on 20 December 2012, the shareholders of the Company have approved the payment of a first and final single tier tax exempt dividend of 3.0 sen per ordinary share, amounting to RM2.4 million in respect of the financial year ended 31 July 2012 which will be payable on 8 January 2013.

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**B Additional information required by the Bursa Securities' Listing Requirements**

**B 13 Realised and Unrealised Profit or Losses**

The retained earnings as at the end of the reporting period may be analysed in accordance with Guidance on Special Matter No. 1, Determination of Realised and Unrealised Profits or Losses in the Context of Disclosure Pursuant to Bursa Malaysia Securities Berhad Listing Requirements, as issued by the Malaysian Institute of Accountants ('MIA Guidance') and the directive of Bursa Malaysia Securities Berhad.

	<b>As at 31-Oct-12 RM'000</b>	<b>As at 31-Jul-12 RM'000</b>
Total retained earnings of the Group		
- Realised profit	54,251	52,398
- Unrealised loss	(3,138)	(2,858)
	<u>51,113</u>	<u>49,540</u>
Less: Consolidation adjustments	<u>(20,979)</u>	<u>(20,979)</u>
	<u><u>30,134</u></u>	<u><u>28,561</u></u>

**B 14 Earnings per ordinary share**

**(a) Basic earnings per ordinary share**

The basic earnings per ordinary share for the current quarter under review and cumulative period are computed as follows:

	<b>Current quarter ended 31-Oct-12</b>	<b>Cumulative to-date ended 31-Oct-12</b>
Profit after taxation (RM'000)	1,573	1,573
Total share capital in issue during the current quarter/cumulative period (No. of ordinary shares of RM 0.50 each) ('000)	80,000	80,000
Basic earnings per share (sen)	1.97	1.97

**(b) Diluted earnings per share**

There are no diluted earnings per share as the Company does not have any convertible financial instruments as at the end of the quarter under review and financial period.

By Order of the Board

Ng Bee Lian  
Company Secretary  
20 December 2012