

**HELP INTERNATIONAL CORPORATION BERHAD** (Company No. 700568-H)

**UNAUDITED CONDENSED CONSOLIDATED INCOME STATEMENT  
FOR THE PERIOD ENDED 30 APRIL 2009**

|   | <b>Note</b> | <b>Current<br/>Year<br/>Quarter<br/>30/4/2009<br/>RM'000</b> | <b>Preceding<br/>Year<br/>Quarter<br/>30/4/2008<br/>RM'000</b> | <b>Current<br/>Year-<br/>To-Date<br/>30/4/2009<br/>RM'000</b> | <b>Preceding<br/>Year-<br/>To-Date<br/>30/4/2008<br/>RM'000</b> |
|---|-------------|--|--|---|---|
| Revenue   |             | 27,927   | 24,041   | 48,782  | 42,108  |
| Other operating income  |             | 1,282  | 1,211  | 2,321   | 2,167   |
| Other operating expenses  |             | (21,307)   | (18,644)   | (40,898)  | (36,255)  |
|   |             | <u>7,902</u>   | <u>6,608</u>   | <u>10,205</u>   | <u>8,020</u>  |
| Finance cost  |             | (1)  | (1)  | (2)   | (2)   |
| Profit before taxation  |             | 7,901  | 6,607  | 10,203  | 8,018   |
| Taxation  | B(5)        | (2,571)  | (2,253)  | (3,646)   | (2,837)   |
| Profit for the financial period   |             | <u>5,330</u>   | <u>4,354</u>   | <u>6,557</u>  | <u>5,181</u>  |
| <b>Attributable to:</b>   |             |  |  |   |   |
| Equity holders of the Company   |             | 5,330  | 4,367  | 6,557   | 5,186   |
| Minority interests  |             | -  | (13)   | -   | (5)   |
|   |             | <u>5,330</u>   | <u>4,354</u>   | <u>6,557</u>  | <u>5,181</u>  |
| <b>Earnings per share attributable to the<br/>equity holders of the Company (sen)</b> |             |  |  |   |   |
| Basic earnings per share  |             | 6.0  | 4.9  | 7.4   | 5.8   |
| Fully diluted earnings per share  |             | N/A  | N/A  | N/A   | N/A   |

*(The Condensed Consolidated Income Statement should be read in conjunction with the Annual Financial Report for the year ended 31 October 2008)*

**HELP INTERNATIONAL CORPORATION BERHAD** (Company No. 700568-H)

**CONDENSED CONSOLIDATED BALANCE SHEET AS AT 30 APRIL 2009**

|   | <b>Unaudited<br/>As at end of<br/>current quarter<br/>30/4/2009<br/>RM'000</b> | <b>Audited<br/>As at preceding<br/>financial year ended<br/>31/10/2008<br/>RM'000</b> |
|---|--|---|
| <b>NON-CURRENT ASSETS</b>                                       |  |   |
| Property and equipment  | 46,854   | 47,910  |
| Intangible assets   | 3,468  | 3,490   |
|   | <u>50,322</u>  | <u>51,400</u>   |
| <b>CURRENT ASSETS</b>   |  |   |
| Trade receivables   | 4,927  | 2,608   |
| Other receivables   | 7,858  | 8,322   |
| Tax recoverable   | 32   | 85  |
| Cash and cash equivalents                                       | 74,585   | 74,005  |
|   | <u>87,402</u>  | <u>85,020</u>   |
| <b>CURRENT LIABILITIES</b>                                      |  |   |
| Fees received in advance  | 17,602   | 18,499  |
| Other payables  | 27,067   | 32,636  |
| Hire purchase creditors   | 11   | 14  |
| Tax payable   | 1,513  | 294   |
|   | <u>46,193</u>  | <u>51,443</u>   |
| <b>NET CURRENT ASSETS</b>                                       | <u>41,209</u>  | <u>33,577</u>   |
|   | <u>91,531</u>  | <u>84,977</u>   |
| <b>EQUITY ATTRIBUTABLE TO EQUITY HOLDERS<br/>OF THE COMPANY</b> |  |   |
| Share capital   | 44,388   | 44,388  |
| Share premium   | 2,533  | 2,533   |
| Retained earnings   | 42,637   | 36,080  |
| <b>TOTAL EQUITIES</b>   | <u>89,558</u>  | <u>83,001</u>   |
| <b>NON-CURRENT LIABILITIES</b>                                  |  |   |
| Deferred tax liabilities  | 1,973  | 1,973   |
| Hire purchase creditors   | -  | 3   |
|   | <u>1,973</u>   | <u>1,976</u>  |
|   | <u>91,531</u>  | <u>84,977</u>   |
| Net Assets Per Share (RM)                                       | <u>1.01</u>  | <u>0.93</u>   |

*(The Condensed Consolidated Balance Sheet should be read in conjunction with the Annual Financial Report for the year ended 31 October 2008)*



**HELP INTERNATIONAL CORPORATION BERHAD** (Company No. 700568-H)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 30 APRIL 2009**

|                                    | Attributable to Equity Holders of the Company |                         |                             |                     | Minority Interests | Total Equity  |
|------------------------------------|---|-------------------------|-----------------------------|---------------------|--------------------|---------------|
|                                    | Share Capital<br>RM'000                       | Share Premium<br>RM'000 | Retained Earnings<br>RM'000 | Sub-total<br>RM'000 | RM'000             | RM'000        |
| Balance as at 1 November 2008      | 44,388  | 2,533                   | 36,080                      | 83,001              | -                  | 83,001        |
| Profit for the financial period    | -   | -                       | 6,557                       | 6,557               | -                  | 6,557         |
| <b>Balance as at 30 April 2009</b> | <b>44,388</b>                                 | <b>2,533</b>            | <b>42,637</b>               | <b>89,558</b>       | <b>-</b>           | <b>89,558</b> |
| Balance as at 1 November 2007      | 44,388  | 2,533                   | 26,248                      | 73,169              | 13                 | 73,182        |
| Profit for the financial period    | -   | -                       | 5,186                       | 5,186               | (5)                | 5,181         |
| <b>Balance as at 30 April 2008</b> | <b>44,388</b>                                 | <b>2,533</b>            | <b>31,434</b>               | <b>78,355</b>       | <b>8</b>           | <b>78,363</b> |

*(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Annual Financial Report for the year ended 31 October 2008)*



**HELP INTERNATIONAL CORPORATION BERHAD** (Company No. 700568-H)

**UNAUDITED CONDENSED CONSOLIDATED CASH FLOW STATEMENT  
FOR THE PERIOD ENDED 30 APRIL 2009**

|  | <b>Current<br/>Year-<br/>To-Date<br/>30/4/2009<br/>RM'000</b> | <b>Preceding<br/>Year-<br/>To-Date<br/>30/4/2008<br/>RM'000</b> |
|--|---|---|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>   |   |   |
| Profit before taxation   | 10,203  | 8,018   |
| Adjustments for non cash items   | 1,554   | 1,350   |
| Operating profit before working capital changes                                      | <u>11,757</u>   | <u>9,368</u>  |
| Net change in current assets   | (1,926)   | (4,132)   |
| Net change in current liabilities  | (6,466)   | 2,298   |
| Interest received  | 984   | 904   |
| Interest paid  | (2)   | (2)   |
| Taxes paid   | (2,374)   | (2,435)   |
| Net cash generated from operating activities   | <u>1,973</u>  | <u>6,001</u>  |
| <b>CASH FLOW FROM INVESTING ACTIVITIES</b>   |   |   |
| Net cash inflow from acquisition of subsidiary                                       | -   | 1,355   |
| Proceeds from disposal of property, equipment and software                           | 53  | 29  |
| Purchase of property, equipment and software   | (1,440)   | (2,074)   |
| Net cash used in investing activities  | <u>(1,387)</u>  | <u>(690)</u>  |
| <b>CASH FLOW FROM FINANCING ACTIVITY</b>   |   |   |
| Payment to hire purchase creditors, representing net cash used in financing activity | (6)   | (7)   |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>                                     | 580   | 5,304   |
| <b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>                              | 74,005  | 57,676  |
| <b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>                                    | <u>74,585</u>   | <u>62,980</u>   |

*(The Condensed Consolidated Cash Flow Statement should be read in conjunction with the Annual Financial Report for the year ended 31 October 2008)*