

**REVIEW REPORT TO THE BOARD OF DIRECTORS
OF RALCO CORPORATION BERHAD
QUARTER ENDED 30 SEPTEMBER 2008**

We have reviewed the quarterly unaudited financial statements of Ralco Corporation Berhad for the 3rd quarter ended 30 September 2008 (for which we have stamped for the purpose of identification). The quarterly unaudited financial statements are the responsibility of the Company's management. Our responsibility is to issue a report on the quarterly unaudited financial statements based on our review.

We conducted our review in accordance with the International Standard on Auditing applicable to review engagements. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the quarterly unaudited financial statements are free of material misstatement. A review is limited primarily to inquiries of the Company's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

Based on our review, nothing has come to our attention that causes us to believe that the quarterly unaudited financial statements do not give a true and fair view in accordance with Financial Reporting Standards.



MOORES ROWLAND

No. AF: 0539

Chartered Accountants

Kuala Lumpur

13 November 2008