

Hing Yiap Group Berhad
(22414-V)
(Incorporated in Malaysia)

Condensed Consolidated Statement of Comprehensive Income
For the period ended 30 September 2011

	3 months ended 30.9.2011 RM'000	Year-to-date ended 30.9.2011 RM'000
<u>Continuing operations</u>		
Revenue	45,501	45,501
Other operating income	660	660
Operating expenses	(34,648)	(34,648)
Profit/(loss) from operations	11,513	11,513
Finance costs	(77)	(77)
Profit/(loss) before taxation	11,436	11,436
Taxation	(2,618)	(2,618)
Profit/(loss) from continuing operations, net of tax	8,818	8,818
<u>Discontinued Operation</u>		
Loss from Discontinued Operation, net of tax	(176)	(176)
Total comprehensive income after taxation	8,642	8,642
Total comprehensive income attributable to :		
Equity holders	8,642	8,642
	Sen	Sen
Earnings/(loss) per share	20.68	20.68

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Condensed Statements of Changes in Equity
For the period ended 30 September 2011

	← Non-distributable →				Distributable	
	Share capital RM'000	Share premium RM'000	Revaluation reserve RM'000	Fair value adjustment reserve RM'000	Retained profits RM'000	Total RM'000
At 1.7.2011	41,787	1,356	697	82	55,982	99,904
Total comprehensive income	-	-	-	-	8,642	8,642
At as 30.9.2011	<u>41,787</u>	<u>1,356</u>	<u>697</u>	<u>82</u>	<u>64,624</u>	<u>108,546</u>

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**Condensed Consolidated Statements of Cash Flow
for the period ended 30 September 2011**

	3 months ended 30.9.2011 RM'000
Cash flow from operating activities	
Profit before tax from continuing operations	11,436
Loss before tax from discontinued operation	(176)
	11,260
Adjustments for:	
Interest expenses	
- Continuing operations	77
- Discontinued operation	2
Depreciation of property, plant and equipment	
- Continuing operations	609
- Discontinued operation	106
Amortisation of intangible asset	
- Continuing operations	-
- Discontinued operation	5
Net (profit)/loss on disposal of property, plant and equipment	
- Discontinued operation	(573)
Property, plant and equipment written-off	
- Continued operations	52
Reversal of impairment losses of intangible assets	
- Discontinued operation	(5)
	11,533
Operating profit before working capital changes	11,533
Net change in current assets	(14,580)
Net change in current liabilities	4,616
Cash (used in) / generated from operations	1,569
Tax paid	(3,363)
Net cash generated/ (used) in operating activities	(1,794)
Cash flow from investing activities	
Purchase of property, plant and equipment	
- Continuing operations	(592)
Proceeds from disposal of property, plant and equipment and investment property	1,090
Net cash generated/ (used) in investing activities	498

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**Condensed Consolidated Statements of Cash Flow
for the period ended 30 September 2011 (contd.)**

	30.9.2011	30.9.2010
	RM'000	RM'000
Cash flow from financing activities		
Interest paid		
- Continuing operations	(77)	(55)
- Discontinued operation	(2)	-
Dividends paid	-	(2)
Net increase/(decrease) in bank borrowings and hire purchase obligations	(679)	(203)
Net cash generated/(used) in financing activities	(758)	(260)
Net increase/ (decrease) in cash and cash equivalents	(2,054)	(7,723)
Cash and cash equivalents at beginning of period	266	15,312
Cash and cash equivalents at end of period	(1,788)	7,589