



**DENKO INDUSTRIAL CORPORATION BERHAD**  
(190155-M)  
(Incorporated in Malaysia)

**INTERIM FINANCIAL STATEMENTS  
FOR THE FIRST QUARTER ENDED  
30 JUNE 2011**

**DENKO INDUSTRIAL CORPORATION BERHAD (190155-M)**  
**Incorporated in Malaysia**

**FOR THE FIRST QUARTER ENDED 30 JUNE 2011**

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**DENKO INDUSTRIAL CORPORATION BERHAD (190155-M)**  
**Incorporated in Malaysia**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE FIRST QUARTER ENDED 30 JUNE 2011**

	Note	INDIVIDUAL QUARTER 3 months ended		CUMULATIVE QUARTER 3 months ended	
		30.06.2011 (Unaudited) RM'000	30.06.2010 (Unaudited) RM'000	30.06.2011 (Unaudited) RM'000	30.06.2010 (Unaudited) RM'000
Revenue	4	19,162	27,664	19,162	27,664
Cost of sales		(18,392)	(24,937)	(18,392)	(24,937)
Gross profit		<u>770</u>	<u>2,727</u>	<u>770</u>	<u>2,727</u>
Other income		377	428	377	428
Marketing and distribution costs		(712)	(921)	(712)	(921)
Administration expenses		(1,894)	(2,123)	(1,894)	(2,123)
Other operating expenses		(713)	(972)	(713)	(972)
Loss from operations		<u>(2,172)</u>	<u>(861)</u>	<u>(2,172)</u>	<u>(861)</u>
Finance costs		(602)	(662)	(602)	(662)
Loss before taxation	4	<u>(2,774)</u>	<u>(1,523)</u>	<u>(2,774)</u>	<u>(1,523)</u>
Taxation	20	<u>157</u>	<u>-</u>	<u>157</u>	<u>-</u>
<b>Loss net of tax for the period</b>		<b><u>(2,617)</u></b>	<b><u>(1,523)</u></b>	<b><u>(2,617)</u></b>	<b><u>(1,523)</u></b>
Attributable to:					
<b>Loss per ordinary share attributable to equity holders of the parent</b>		<b><u>(2,617)</u></b>	<b><u>(1,523)</u></b>	<b><u>(2,617)</u></b>	<b><u>(1,523)</u></b>
Basic loss per ordinary share (sen)	28	(2.50)	(1.46)	(2.50)	(1.46)
Fully diluted profit/(loss) per ordinary share (sen)	29	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements for the year ended 31 March 2011 and the accompanying explanatory notes attached to the interim financial statements.

**DENKO INDUSTRIAL CORPORATION BERHAD (190155-M)**  
**Incorporated in Malaysia**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**FOR THE FIRST QUARTER ENDED 30 JUNE 2011**

	Note	AS AT 30.06.2011 (Unaudited) RM'000	AS AT 31.03.2011 (Audited) RM'000
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment		70,406	72,795
<b>Current assets</b>			
Inventories		10,332	12,266
Trade and other receivables		17,076	19,197
Current tax assets		2,240	2,182
Cash and cash equivalents		1,868	3,348
Total current assets		31,516	36,993
Non-current assets held for sale	21	781	784
<b>TOTAL ASSETS</b>		<b>102,703</b>	<b>110,572</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity attributable to equity holders of the parent</b>			
Share capital		104,469	104,469
Reserves		7,254	7,254
Accumulated losses		(70,187)	(67,570)
<b>Total equity</b>		<b>41,536</b>	<b>44,153</b>
<b>Non-current liabilities</b>			
Long term borrowings	24	13,724	14,800
Other payables		3,030	3,787
Deferred tax liabilities		5,621	5,784
Total non-current liabilities		22,375	24,371
<b>Current liabilities</b>			
Trade and other payables		19,478	22,748
Short term borrowings	24	19,314	19,026
Total current liabilities		38,792	41,774
Liabilities directly associated with non-current assets classified as held for sale	21	-	274
<b>Total liabilities</b>		<b>61,167</b>	<b>66,419</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>102,703</b>	<b>110,572</b>
<b>Net assets per share attributable to equity holders of the parent (RM)</b>		<b>0.3976</b>	<b>0.4226</b>

The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the year ended 31 March 2011 and the accompanying explanatory notes attached to the interim financial statements.

**DENKO INDUSTRIAL CORPORATION BERHAD (190155-M)**  
**Incorporated in Malaysia**  
**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE FIRST QUARTER ENDED 30 JUNE 2011**

	Attributable to equity holders of the parent				Total
	Share Capital	Share Premium	Revaluation Reserves	Accumulated Losses	
	RM'000	RM'000	RM'000	RM'000	RM'000
<b>At 1 April 2011</b>	104,469	3,136	4,118	(67,570)	44,153
Total comprehensive loss for the period	-	-		(2,617)	(2,617)
<b>At 30 June 2011</b>	104,469	3,136	4,118	(70,187)	41,536
<b>At 1 April 2010</b>	104,469	3,136	26	(68,052)	39,579
Total comprehensive loss for the period	-	-	-	(1,523)	(1,523)
<b>At 30 June 2010</b>	104,469	3,136	26	(69,575)	38,056

The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the year ended 31 March 2011 and the accompanying explanatory notes attached to the interim financial statements.

**DENKO INDUSTRIAL CORPORATION BERHAD (190155-M)**  
**Incorporated in Malaysia**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE FIRST QUARTER ENDED 30 JUNE 2011**

	Note	Period to date	
		30.06.2011 (Unaudited) RM'000	30.06.2010 (Unaudited) RM'000
Net cash (used in) / generated from operating activities		(46)	1,258
Net cash generated from investing activities		8	480
Net cash used in financing activities		(2,023)	(697)
		<hr/>	<hr/>
Net (decrease)/increase in cash and cash equivalents		(2,061)	1,041
Cash and cash equivalents as at beginning of financial period		1,669	1,897
		<hr/>	<hr/>
Cash and cash equivalents as at end of financial period		(392)	2,938
		<hr/>	<hr/>

\*For the purpose of the Statement of Cash Flow, cash and cash equivalents at the end of the financial period comprise the followings :

Fixed deposits with licensed banks		1,585	1,547
Bank overdrafts	24	(675)	-
Cash and bank balances		283	2,938
		<hr/>	<hr/>
		1,193	4,485
Less: Fixed deposits pledged to licensed banks		(1,585)	(1,547)
		<hr/>	<hr/>
		(392)	2,938
		<hr/>	<hr/>

The Unaudited Condensed Consolidated Statement of Cash Flow should be read in conjunction with the audited financial statements for the year ended 31 March 2011 and the accompanying explanatory notes attached to the interim financial statements.

**DENKO INDUSTRIAL CORPORATION BERHAD (190155-M)**  
**Incorporated in Malaysia**

**PART A - SELECTED EXPLANATORY NOTES PURSUANT TO FINANCIAL REPORTING STANDARDS (FRSs) 134 - FOR THE FIRST QUARTER ENDED 30 JUNE 2011**

**(1) Basis of Preparation**

The interim financial statements are unaudited and have been prepared in accordance with the requirements of Financial Reporting Standards (FRSs) 134: Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial statements should be read in conjunction with the audited financial statements for the year ended 31 March 2011. These explanatory notes attached to the interim financial statements provides 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 year ended 31 March 2011.

**(2) Changes in Accounting Policies**

The accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted and disclosed in the audited financial statements for the year ended 31 March 2011

**(3) Auditors' Report on Preceding Annual Financial Statements**

The auditors' report on the financial statements for the year ended 31 March 2011 was not qualified.

**(4) Segmental Reporting**

The Group's operations comprise of the following business segments:

Manufacturing	:	Manufacture and sales of consumer and industrial products
Trading	:	Wholesaler/retailer of foodstuff
Management services	:	Provision of Management services
Investment holdings & others	:	Investment holdings, dormant and inactive companies

	<b>INDIVIDUAL QUARTER</b>		<b>CUMULATIVE QUARTER</b>	
	<b>3 months ended</b>		<b>3 months ended</b>	
	<b>30.06.2011</b>	<b>30.06.2010</b>	<b>30.06.2011</b>	<b>30.06.2010</b>
	<b>(Unaudited)</b>	<b>(Unaudited)</b>	<b>(Unaudited)</b>	<b>(Unaudited)</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b><u>Segment Revenue</u></b>				
Manufacturing	12,399	19,698	12,399	19,698
Trading	6,799	8,039	6,799	8,039
Management services	401	356	401	356
Investment holdings & others	-	-	-	-
Total revenue including inter-segment sales	19,599	28,093	19,599	28,093
Elimination of inter-segment sales	(437)	(429)	(437)	(429)
Total revenue	19,162	27,664	19,162	27,664

**DENKO INDUSTRIAL CORPORATION BERHAD (190155-M)**  
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**PART A - SELECTED EXPLANATORY NOTES PURSUANT TO FINANCIAL REPORTING STANDARDS (FRSs) 134 - FOR THE FIRST QUARTER ENDED 30 JUNE 2011**

**(4) Segmental Reporting (Cont'd)**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	3 months ended		3 months ended	
	30.06.2011 (Unaudited) RM'000	30.06.2010 (Unaudited) RM'000	30.06.2011 (Unaudited) RM'000	30.06.2010 (Unaudited) RM'000
<b><u>Segment Results</u></b>				
Manufacturing	(2,423)	(973)	(2,423)	(973)
Trading	(129)	(54)	(129)	(54)
Management services	216	128	216	128
Investment holdings & others	(438)	(476)	(438)	(476)
	<u>(2,774)</u>	<u>(1,375)</u>	<u>(2,774)</u>	<u>(1,375)</u>
Eliminations	-	(148)	-	(148)
	<u>(2,774)</u>	<u>(1,523)</u>	<u>(2,774)</u>	<u>(1,523)</u>
Loss before taxation				

There is no geographical segmental analysis as the operations of the Group are conducted within Malaysia. All inter segment transactions within the Group have been entered and established on terms and conditions that are not materially different from that entered with unrelated parties.

**(5) Unusual nature and amounts of items affecting assets, liabilities, equity, net income or cash flows**

There were no items of unusual nature and amounts affecting assets, liabilities, equity, net income or cash flows during the current quarter under review.

**(6) Nature and Amount of Changes in Estimates**

There were no significant changes in estimates of amounts reported in prior interim periods of the current financial year or in prior financial years that have a material effect in the current quarter.

**(7) Comments about Seasonal or Cyclical Factors**

The business operations of the Group's performance were not significantly affected by any seasonal and cyclical factors.

**(8) Dividend Paid**

There was no dividend paid for the 1<sup>st</sup> quarter ended 30 June 2011.

**(9) Valuations of Property, Plant and Equipment**

The valuations of land and buildings have been brought forward, without amendment from the financial statements for the year ended 31 March 2011.

**(10) Debt and Equity Securities**

The Group did not undertake any other issuance and/or repayment of debt and equity securities, share cancellations, shares held as treasury and resale of treasury shares for current quarter.



**DENKO INDUSTRIAL CORPORATION BERHAD (190155-M)**  
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**PART A - SELECTED EXPLANATORY NOTES PURSUANT TO FINANCIAL REPORTING  
STANDARDS (FRSs) 134 - FOR THE FIRST QUARTER ENDED 30 JUNE 2011**

**(11) Changes in the Composition of the Group**

There was no change in the composition of the Group during the current quarter.

**(12) Commitments**

*(a) Capital commitments*

The details of capital expenditure in respect of purchase of property, plant and equipment as at 30 June 2011 are:

	<b>As at 30.06.2011 (Unaudited) RM'000</b>
- Authorised but not contracted	28
- contracted but not provided	-
	<hr/>
	28
	<hr/>

*(b) Non-Cancellable Operating Lease Commitment*

	<b>As at 30.06.2011 (Unaudited) RM'000</b>
Minimum operating lease commitment payable	
- not later than one year	39
- later than one year but not later than five years	19
	<hr/>
	58
	<hr/>

**(13) Changes in Contingent Liabilities and Contingent Assets**

There were no changes to the contingent liabilities or assets of the Group since the last audited financial statements except for the following:

The Company had provided corporate guarantee to financial institutions on behalf of a former subsidiary, CWSP Plastic Industry Sdn. Bhd. (CWSP), the outstanding liability to the said financial institution is approximately RM2.47 million.

The Directors are of the view that it is not probable that this corporate guarantee given to a former subsidiary will materialise, as CWSP had signed an agreement to dispose its secured asset against the said facilities to settle its obligation and thereafter, liquidate the corporate guarantee. Therefore, this contingent liability is not recognised. As at the date of this report, the transaction to dispose off its secured asset against the said facilities was not completed.

**DENKO INDUSTRIAL CORPORATION BERHAD (190155-M)**  
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**PART A - SELECTED EXPLANATORY NOTES PURSUANT TO FINANCIAL REPORTING STANDARDS (FRSs) 134 - FOR THE FIRST QUARTER ENDED 30 JUNE 2011**

**(14) Material Subsequent Events**

There were no material events subsequent to the end of the current quarter except for the following:

On 28 July 2011 and 8 August 2011 the Company had announced a multiple corporate proposals as follows:

- i. Proposed Par Value Reduction
- ii. Proposed Share Premium Reduction
- iii. Proposed M&A amendments; and
- iv. Proposed Private Placement

The Board had proposed private placement up to 15,670,328 ordinary shares after the Proposed Par Value Reduction from RM1.00 to RM0.50 per ordinary share and Proposed Share Premium Reduction; representing up to 15% of the total issued and paid-up share capital of the Company of 104,468,853 ordinary shares, to investor(s) to be identified at an issue price to be determined by the Board at a later date.

Barring unforeseen circumstances, the Board expects these Proposals to be completed in the 1st quarter of 2012.

Please read the said announcement for further details.

**(15) Significant Related Parties Transactions**

	<b>3 Months ended 30.06.2011 (Unaudited) RM'000</b>
-Rental of machinery receivable	170
-Sub contractor fees paid/payable	143
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The above transactions are entered in the ordinary course of business and established under negotiated and mutually agreed terms.

**DENKO INDUSTRIAL CORPORATION BERHAD (190155-M)**  
**Incorporated in Malaysia**

**PART B - EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA - FOR THE FIRST QUARTER ENDED 30 JUNE 2011**

**(16) Review of Current Quarter Performance**

The Group's revenue decreased approximately by RM8.502 million or 30.73% from RM27.664 million in the same quarter in the preceding financial period ended 30 June 2010 to RM19.162 million in this quarter.

The Group registered a loss before taxation of RM2.774 million for quarter ended 30 June 2011 as compared to a loss of RM1.523 million on the same quarter in the preceding financial period. The increased loss for the current quarter is mainly due to lower sales and poorer margins.

**(17) Comparison with Immediate Preceding Quarter's Results**

The Group achieved revenue of RM19.162 million for the quarter under review compared to RM25.004 million achieved for the preceding quarter. This represents a decrease of RM5.842 million or 23.36% lower than the revenue achieved in the previous quarter.

The Group registered a pre-tax loss of RM2.774 million for the current quarter as compared to the preceding quarter ended 31 March 2011 when it registered a profit before tax of RM1.579 million. The result for the current quarter was affected by lower revenue and poorer margins.

**(18) Current Year Prospects**

The industry continues to face stiff competitions and falling orders including challenges on its products. In view of the present manufacturing trends, the Board expects the year ending 31 March 2012 to be challenging. However, with the continuous effort to improve and streamline its operation, the management is cautiously optimistic to register positive results for the financial year ending 31 March 2012.

**(19) Profit Forecast and Profit Guarantee**

The profit forecast and guarantee is not applicable for the current quarter under review.

**(20) Taxation**

	<b>INDIVIDUAL QUARTER</b>		<b>CUMULATIVE QUARTER</b>	
	<b>3 months ended</b>		<b>3 months ended</b>	
	<b>30.06.2011</b>	<b>30.06.2010</b>	<b>30.06.2011</b>	<b>30.06.2010</b>
	<b>(Unaudited)</b>	<b>(Unaudited)</b>	<b>(Unaudited)</b>	<b>(Unaudited)</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
In respect of current period				
-Malaysian income tax	(6)	-	(6)	-
-Deferred tax	163	-	163	-
	<hr/>	<hr/>	<hr/>	<hr/>
	157	-	157	-
	<hr/>	<hr/>	<hr/>	<hr/>

**DENKO INDUSTRIAL CORPORATION BERHAD (190155-M)**  
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**PART B - EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA - FOR THE FIRST QUARTER ENDED 30 JUNE 2011**

**(21) Sale of Unquoted Investments and/or Properties**

On 15 March 2011, the Group entered into a Sale and Purchase Agreement with a third party to dispose off one of its freehold land and building for a cash consideration of RM900,000. In view of this, the asset and its corresponding liabilities have been reclassified and presented as "Non-current assets held for sale" and "Liabilities directly associated with non-current assets classified as held for sale", in compliance with FRS 5.

To facilitate the disposal, during the current period under review the outstanding liability due to financial institution was fully redeemed. On 13 July 2011 the disposal was completed and the gain arising on its disposal of approximately RM119 thousand recognised on that period.

**(22) Quoted securities**

There was no purchase or disposal of quoted securities for the current quarter under review.

**(23) Status of Corporate Proposals**

There were no corporate proposals announced or completed as at the date of this announcement except for those disclosed in Note 14 of Part A of this report.

**(24) Group Borrowings**

Details of the unaudited Group borrowings as at 30 June 2011 are as follows:

Type of borrowing	Short term borrowings	Long term borrowings	Total borrowings
	Secured	Secured	Secured
	RM'000	RM'000	RM'000
Bank Overdraft	675	-	675
Bills Payable and Bankers Acceptance	9,747	-	9,747
Revolving Credit	2,000	-	2,000
Hire Purchase Creditors	2,989	2,600	5,589
Term Loans	3,903	11,124	15,027
<b>TOTAL</b>	<b>19,314</b>	<b>13,724</b>	<b>33,038</b>

**(25) Off Balance Sheet Financial Instruments**

There were no financial instruments with off balance sheet risk as at the date of this current quarter.

**DENKO INDUSTRIAL CORPORATION BERHAD (190155-M)**  
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**PART B - EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA - FOR THE FIRST QUARTER ENDED 30 JUNE 2011**

**(26) Material Litigation**

There are no new development and additional litigation reported in this current quarter, except for the following:

- (i) Kuala Lumpur High Court of Malaya, Civil Suit No. D8-22-1609-05  
 Parties: Denko Industrial Corporation Berhad (“Plaintiff”) v Gigantic Innovations Sdn Bhd (“First Defendant”) and Thangarajoo a/l Vyran (“Second Defendant”)

The High Court on 5 April 2010 has delivered a decision in favour of the Plaintiff to claim the balance of Profit Warranty of RM3,000,000 together with interest and cost. However, pursuant to an appeal filed by the Defendants, the Court of Appeal had reversed the decision of the High Court and allowed the Defendants’ appeal on 27 July 2011. The Board has appointed Solicitors to act on this case. The Plaintiff’s solicitor is currently in the midst of making an application for leave to the Federal Court against the decision of the Court of Appeal.

- (ii) Kuala Lumpur High Court of Malaya, Civil Suit No. S7-22-1132-2005 Parties: Denko Industrial Corporation Berhad (“Plaintiff”) v Abdul Jalil Bin Jalil Bin Dato’ Haji Mohd Nasir (“First Defendant”), Md Hasnan Bin Sidek (“Second Defendant”), Chang Seong Heng (“Third Defendant”), Hoi Kuan Yok (“Fourth Defendant”), Lim Geok Choo (“Fifth Defendant”) and Lim Buck Chooi (“Sixth Defendant”)

The High Court had on 30 October 2009 delivered a decision in favour of the Plaintiff to claim the balance of Profit Warranty of RM5,000,000 together with the interest and costs against the First, Second, Third, Fifth and Sixth Defendant and no judgement was entered against the Fourth Defendant. The First and Sixth Defendant had been declared bankrupt. The Insolvency Department had approved the Plaintiff’s Proof of Debt against the Second and Third Defendant. The Fifth Defendant is a Singaporean and out of the jurisdiction of the court of Malaysia. The Plaintiff’s solicitor is currently in the midst of proceeding with bankruptcy search on the Fifth Defendant.

**(27) Dividend Payable**

The Directors do not recommend any interim dividend in the current quarter.

**(28) Basic Loss Per Ordinary Share**

The basic loss per ordinary share of the Group are calculated by dividing the net loss for the current period attributable to ordinary equity holders of the Parent by the weighted average number of ordinary shares in issue during the period.

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	3 months ended		3 months ended	
	30.06.2011	30.06.2010	30.06.2011	30.06.2010
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
Loss attributable to ordinary equity holders of the parent (“000”)	(2,617)	(1,523)	(2,617)	(1,523)
Weighted average number of ordinary shares in issue (“000”)	104,469	104,469	104,469	104,469

Basic loss per share for period (sen):	(2.50)	(1.46)	(2.50)	(1.46)
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**DENKO INDUSTRIAL CORPORATION BERHAD (190155-M)**  
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**PART B - EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA - FOR THE FIRST QUARTER ENDED 30 JUNE 2011**

**(29) Fully Diluted Profit/(Loss) Per Ordinary Share**

Fully diluted profit/(loss) per ordinary share for the current period was not presented as the Company does not have any outstanding share options or other potentially dilutive financial instruments currently in issue.

**(30) Disclosure on Retained Earnings Realised and Unrealised Profit and Losses**

	<b>As at 30.06.2011 (Unaudited) RM'000</b>
Total accumulated losses of the Group	
- Realised	(64,445)
- Unrealised	(5,742)
Total Group accumulated losses as per consolidated financial statements	<hr/> <u>(70,187)</u>

**(31) Authorised for issue**

The interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution passed on 22 August 2011.