

**A Selected Explanatory Notes: FRS 134 Paragraph 16**

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**A 1 Basis of preparation**

The condensed financial statements are unaudited and have been prepared in accordance with the requirements of Financial Reporting Standard ('FRS') 134: Interim Financial Reporting and Paragraph 9.22 of the Bursa Malaysia Securities Berhad ("Bursa Securities")'s Listing Requirements.

The condensed financial statements should be read in conjunction with the audited financial statements of the Group for the year ended 30 April 2010. 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 year ended 30 April 2010.

**A 2 Change in estimates**

During the financial year, the Group has conducted an operational efficiency review of its plant and machineries, which resulted in changes in the expected useful lives of certain items of property, plant and equipment.

The useful lives of the extrusion machines which management previously estimated to be ranging from 10 to 15 years have been revised to 25 years in view that we have two (2) extrusion machines in operation for more than 20 and 25 years respectively. There are also four (4) other extrusion machines in operation for more than 15 years.

The useful lives of the new anodizing plant which management previously estimated to be ranging from 10 to 15 years have been revised to 25 years to be consistent with the existing anodizing plant which management have previously estimated its useful lives to be 25 years.

The management was of the view that the revised estimated useful lives reflect more accurately the wear and tear of the assets, having considered the physical condition and the maintenance program of the assets.

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**A 2 Change in estimates (cont'd)**

The effect of these changes on depreciation expense, recognised in cost of sales, in current and future periods is as follows:

	2011	2012	2013	2014	2015 and later
	RM'000	RM'000	RM'000	RM'000	RM'000
(Decrease)/ Increase in depreciation expense	(2,727)	(2,727)	(2,727)	(2,727)	10,908

**A 3 Adoption of Revised Financial Reporting Standards**

The significant accounting policies adopted are consistent with those of the audited financial statements for the year ended 30 April 2010 except for the adoption of the following new Financial Reporting Standards ("FRSs"), Amendments to FRSs and Issues Committee Interpretations ("IC Interpretations") effective for financial periods beginning on or after 1 January 2010.

<b>New/Revised FRSs, Amendments to FRSs and IC Interpretations</b>		<b>Effective for financial periods beginning on or after</b>
FRS 8	Operating Segments	1 July 2009
FRS 7	Financial Instruments: Disclosures	1 January 2010
FRS 101	Presentation of Financial Statements (revised)	1 January 2010
FRS 123	Borrowing Costs (revised)	1 January 2010
FRS 139	Financial Instruments: Recognition and Measurement	1 January 2010
Amendment to FRS 1	First-time Adoption of Financial Reporting Standards: Cost of an investment in a subsidiary, jointly controlled entity or associate	1 January 2010
Amendment to FRS 2	Share-based Payment: Vesting Conditions and Cancellations	1 January 2010
Amendment to FRS 7	Financial Instruments: Disclosures	1 January 2010
Amendment to FRS 127	Consolidated and Separate Financial Statements: Cost of an investment in a subsidiary, jointly controlled entity or associate	1 January 2010
Amendment to FRS 139	Financial Instruments: Recognition and Measurement	1 January 2010
Amendment to FRS 132	Financial Instruments: Presentation: Puttable financial instruments and obligations arising on liquidation and transitional provision relating to compound financial instruments	1 January 2010
IC Interpretation 9	Reassessment of Embedded Derivatives	1 January 2010
IC Interpretation 10	Interim Financial Reporting and Impairment	1 January 2010

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<b>New/Revised FRSs, Amendments to FRSs and IC Interpretations (Cont'd)</b>	<b>Effective for financial periods beginning on or after</b>	
IC Interpretation 11	FRS 2 - Group and Treasury Share Transactions	1 January 2010
IC Interpretation 13	Customer Loyalty Programmes	1 January 2010
IC Interpretation 14	FRS 119 - The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction	1 January 2010
Amendment to IC Interpretation 9	Reassessment of Embedded Derivatives: Embedded derivatives	1 January 2010
Amendment to FRS 5	Non-current Assets Held for Sale and Discontinued Operations	1 January 2010
Amendment to FRS 8	Operating Segments	1 January 2010
Amendment to FRS 107	Statement of Cash Flows	1 January 2010
Amendment to FRS 108	Accounting Policies, Changes in Accounting Estimates and Errors	1 January 2010
Amendment to FRS 110	Events after the Reporting Period	1 January 2010
Amendment to FRS 116	Property, Plant and Equipment	1 January 2010
Amendment to FRS 117	Leases	1 January 2010
Amendment to FRS 118	Revenue	1 January 2010
Amendment to FRS 119	Employee Benefits	1 January 2010
Amendment to FRS 120	Accounting for Government Grants and Disclosure of Government Assistance	1 January 2010
Amendment to FRS 123	Borrowing Costs	1 January 2010
Amendment to FRS 127	Consolidated and Separate Financial Statements	1 January 2010
Amendment to FRS 128	Investments in Associates	1 January 2010
Amendment to FRS 129	Financial Reporting in Hyperinflationary Economies	1 January 2010
Amendment to FRS 131	Interests in Joint Ventures	1 January 2010
Amendment to FRS 134	Interim Financial Reporting	1 January 2010
Amendment to FRS 136	Impairment of Assets	1 January 2010
Amendment to FRS 138	Intangible Assets	1 January 2010
Amendment to FRS 140	Investment Properties	1 January 2010
FRS 1	First-time Adoption of Financial Reporting Standards (revised)	1 July 2010
FRS 3	Business Combinations (revised)	1 July 2010
FRS 127	Consolidated and Separate Financial Statements (revised)	1 July 2010
Amendment to FRS 2	Share-based Payment	1 July 2010
Amendment to FRS 5	Non-current Assets Held for Sale and Discontinued Operations	1 July 2010
Amendment to FRS 138	Intangible Assets	1 July 2010
IC Interpretation 12	Service Concession Arrangements	1 July 2010
IC Interpretation 16	Hedges of a Net Investment in a Foreign Operation	1 July 2010
IC Interpretation 17	Distributions of Non-cash Assets to Owners	1 July 2010
Amendment to IC Interpretation 9	Reassessment of Embedded Derivatives	1 July 2010
Amendment to FRS 132	Financial Instruments: Presentation: Classification of rights issue	1 March 2010

Other than for the application of FRS 8, FRS 101, FRS 117, and FRS 139, the application of the above FRSs, Amendments to FRSs and Interpretations did not result in any significant changes in the accounting policies and presentation of the financial results of the Group.

**A 3 Adoption of Revised Financial Reporting Standards (cont'd)**

**(a) FRS 8: Operating Segments (FRS 8)**

FRS 8 requires segment information to be presented on similar basis to that used for internal reporting purposes. As a result, the Group's segmental reporting had been presented based on the internal reporting to the chief operating decision maker who makes decisions on the allocation of resources and assesses the performance of the reportable segments. This standard does not have any impact on the financial position and results of the Group.

**(b) FRS 101: Presentation of Financial Statements (FRS 101)**

FRS 101 separates owner and non-owner changes in equity. Therefore, the current consolidated statement of changes in equity only includes details of transactions with owners. All non-owner changes in equity are presented as a single line labelled as total comprehensive income. Comparative information, with exception of the requirements under FRS 139, had been re-presented so that it is also in conformity with the revised standard. This standard does not have any impact on the financial position and results of the Group.

**(c) Amendment to FRS 117: Leases**

Prior to the adoption of the Amendment to FRS 117, leasehold land was treated as operating lease and the considerations paid were classified as prepaid lease payment for land. With the adoption of the Amendment to FRS 117, the classification of a leasehold land as a finance lease or an operating lease is based on the extent to which risks and rewards incident to ownership lie. Accordingly, the Group has reclassified the prepaid lease payment for land to property, plant and equipment. The reclassification has been accounted for retrospectively in accordance with the transitional provision and certain comparative balances have been restated.

The effects of the reclassification of the comparative figures following the adoption of the Amendment to FRS 117 as mentioned above are as below:

	<b>As previously Reported</b>	<b>Effects</b>	<b>As restated</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Property, plant and equipment	168,601	6,988	175,589
Prepaid lease payments for land	6,988	(6,988)	-

**(d) FRS 139: Financial Instruments – Recognition and Measurement (FRS 139)**

FRS 139 sets out the new requirements for the recognition and measurement of the Group's financial instruments. Financial instruments are recorded initially at fair value. Subsequent measurement of the financial instruments at the date of statement of financial position reflects the designation of the financial instruments. The Group determines the classification at initial recognition and for the purpose of the first adoption of the standard, as at transitional date on 1 May 2010.

**A 3 Adoption of Revised Financial Reporting Standards (cont'd)**

**Financial assets**

Financial assets are classified as financial assets at fair value through profit or loss, loans and receivables, held to maturity investments, AFS financial assets, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

The Group's financial assets include cash and short-term deposits, loans and receivables and financial assets at fair value through profit or loss

**(i) Loans and receivables**

Prior to 1 January 2010, loans and receivables were stated at gross receivables less provision for doubtful debts. Under FRS 139, loans and receivables are initially measured at fair value and subsequently at amortised cost using the effective interest rate (EIR) method. Gains and losses arising from the derecognition of the loans and receivables, EIR amortization and impairment losses are recognized in the statement of comprehensive income.

**(ii) Financial assets at fair value through profit or loss**

Financial assets at fair value through profit or loss category comprise equity investments that are initially measured at fair value. Any subsequent gain or loss arising from changes in fair value of the financial assets is recognized through profit or loss. The fair values of investments that are actively traded in organized financial markets are determined by reference to the relevant Exchange's quoted market bid prices at the close of business on the reporting date. For investments that do not have quoted market prices in active market, the fair values are measured based on the net tangible assets of the latest available financial statements.

**Financial liabilities**

Financial liabilities are classified as financial liabilities at fair value through profit or loss, loans and borrowings, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

The Group's financial liabilities include trade and other payables and loans and borrowings, and are carried at amortised cost.

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**A 3 Adoption of Revised Financial Reporting Standards (cont'd)**

**Impact on opening balances**

In accordance with the transitional provisions of FRS 139, the above changes are applied prospectively and the comparatives as at 30 April 2010 have not been restated. Instead, the changes have been accounted for by restating the following opening balances in the statement of financial position as at 1 May 2010.

	<b>Previously Stated</b>	<b>Effect of FRS 139</b>	<b>As Restated</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b>Non current assets</b>			
Other investment	450	(450)	-
Financial Assets at fair value through profit or loss	-	590	590
Derivative financial assets	-	83	83
Retained profits	67,522	223	67,745

The Group has not adopted the following new/revised FRSs, Amendments to FRSs and Interpretation that were in issue but not yet effective:

<b>New/Revised FRSs, Amendments to FRSs and IC Interpretations</b>			<b>Effective for financial periods beginning on or after</b>
Amendments to FRS 7	Improving Disclosures about Financial Instruments		1 January 2011
Amendment to FRS 1	First-time Adoption of Financial Reporting Standards: Limited Exemption from Comparative FRS 7 Disclosures for First-time Adopters and Additional Exemptions for First-time Adopters		1 January 2011
Amendment to FRS 2	Group Cash-settled Share-based Payment Transactions		1 January 2011
IC Interpretation 4	Determining whether an arrangement contains a lease		1 January 2011
IC Interpretation 18	Transfers of Assets from Customers		1 January 2011
IC Interpretation 15	Agreements for the Construction of Real Estate		1 January 2012
FRS 124	Related Party Disclosures		1 January 2012
IC Interpretation 19	Extinguishing Financial Liabilities with Equity Instruments		1 July 2011
Amendment to IC Interpretation 14	Prepayments of a minimum Funding Requirement		1 July 2011

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**A 4 Qualification of financial statements**

There was no qualification in the audited financial statements for the financial year ended 30 April 2010.

**A 5 Seasonal or cyclical factors**

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

**A 6 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 under review and/or financial year to-date.

**A 7 Debt and equity securities**

There was no issuance or repayment of debt and equity securities nor any shares buy-back, shares cancellation, shares held as treasury shares or resale of treasury shares for the current quarter under review and/or current financial year to-date save for the 12,000 new ordinary shares of RM0.50 each that were issued on 8 June 2010 pursuant to the exercise of 12,000 warrants 2000/2010.

**A 8 Dividend paid**

A first and final tax exempt dividend of 1.75 sen per ordinary share based on the issued and paid up share capital of RM124,243,167 comprising 248,486,334 ordinary shares of RM0.50 each in respect of the financial year ended 30 April 2010, amounted to RM4,348,505.65 was paid on 19 November 2010.

**A 9 Segmental information**

**i. Business segments**

No business segment information has been provided as the Group is principally engaged in the business of manufacturing, marketing and trading of aluminium extrusion, ceiling metal tee products and other aluminium accessories.

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**A 9 Segmental information (cont'd)**

**ii. Geographical segments**

The Group operates principally in Malaysia. In presenting information on the basis of geographical segments, segment revenue is based on the geographical location of customers. Segment assets and capital expenditure are based on the geographical location of assets.

	<b>Malaysia</b>	<b>Others</b>	<b>Elimination</b>	<b>Total</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b>Revenue</b>				
External	242,465	112,839	-	355,304
Inter-segment	14,382	35,423	(49,805)	-
Total revenue	256,847	148,262	(49,805)	355,304
Profit from operations				13,002
Finance costs				(2,891)
Share of profit in an associate				1,371
Profit before taxation				11,482
<b>Other information</b>				
Segment assets	394,443	9,620	(34,106)	369,957
Capital expenditure	57,890	4	(238)	57,656

Inter segment pricing is determined on an arm's length basis under terms, conditions and prices not materially different from transactions with unrelated parties.

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

Freehold land and buildings of the Company and of the Group were revalued and approved by the directors during the financial year ended 30 April 2010 based on valuations carried out by an independent professional valuer on an open market value basis.

Leasehold land of the Company and of the Group were also revalued and approved by the directors during the financial period ended 30 April 2011 based on valuations carried out by an independent professional valuer on an open market value basis.



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

There were no material events subsequent to the end of the current quarter that have not been reflected in the financial statements for the current financial year to-date.

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

There were no changes in the composition of the Group during the current financial year to-date.

**A 13 Changes in contingent liabilities and contingent assets**

Save as set out below, there were no changes in contingent liabilities and contingent assets since the last date of statement of financial position.

<b>Outstanding as at :</b>	<b>Company</b>	
	<b>30 April 2011</b>	<b>30 April 2010</b>
	<b>RM'000</b>	<b>RM'000</b>
Corporate guarantee in respect of banking facilities utilized by subsidiary companies	11,000	10,886

The Company has provided corporate guarantees for banking facilities granted to four of its wholly owned subsidiary companies totaling RM25.1 million (30.4.2010: RM25.1 million).

The Company has also provided corporate guarantees to creditors of a wholly owned subsidiary company for supply of goods of up to RM1.0 million (30.4.2010: RM1.0 million).

**A 14 Capital commitments**

<b>Outstanding as at :</b>	<b>Group</b>	
	<b>30 April 2011</b>	<b>30 April 2010</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Property, plant and equipment</b>		
Authorised but not contracted for	-	380
Contracted but not provided for	374	140
	374	520

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

The Company had on 20 July 2010 entered into a Sale and Purchase Agreement (Sub-Sale) and Supplemental Sale and Purchase Agreement with Amelia Goh Siew Chen and Alison Goh Siew Ling for the disposal of one (1) unit of double storey semi-detached dwelling house situated at 2½ Mile, Rock Road, Kuching for a total cash consideration of RM495,000.00. The disposal was completed on 8 October 2010.

The Company had on 26 July 2010 entered into an Agreement with DPI (Sarawak) Sdn Bhd for the disposal of all that parcel of land together with the building thereon and appurtenances thereof situated at Pending Industrial Estate Kuching, described as Lot 854, Section 66 Kuching Town Land District for a total cash consideration of RM1,780,000.00. The disposal was completed on 4 November 2010.

Save for the above, there were no material acquisitions or disposals of items of property, plant and equipment during the current financial year to-date.

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

**B 1 Review of performance**

The Group's turnover for the quarter ended 30 April 2011 decreased by 7.3% to RM88.12 million compared to RM95.07 million for the last corresponding quarter as a result of lower volume of aluminium extrusion sold which was mitigated by slightly higher selling prices.

However, profit before taxation improved significantly to RM3.44 million from RM0.34 million for the corresponding quarter last year mainly due to improved margins, fire insurance claim of RM1.05 million and a higher profit contribution from the associated company.

Profit after taxation was also higher in line with the above.

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

The Group's turnover increased by 4.9% compared to the preceding quarter's turnover of RM84.04 million due to higher business volume as well as selling prices.

Profit before taxation increased by 17.8% to RM3.44 million for the quarter under review from RM2.92 million for the preceding quarter arising from the fire insurance claim and improved profit contribution from the associate.

Profit after taxation decreased by 46.5% from RM2.73 million for the preceding quarter to RM1.46 million for this quarter mainly due to higher provision for deferred tax liabilities as a result of additions on property, plant and equipment and the change in estimates as disclosed in Note A2 above.

**B 3 Current year prospects**

The global economic recovery is slowing down on factors such as the debt crisis in the Eurozone, a weak US housing sector as well as persistently high levels of unemployment across the developed world as well as certain developing countries. Nevertheless, the emerging economies continue to be the major growth driver delivering nearly half of the world GDP growth.

The Malaysian economy grew by 4.6% in 1st Quarter 2011 as domestic demand overcame the modest recovery in advanced economies. In an effort to reduce the budget deficit ratio, the Government has recently raised the energy rates through its subsidy rationalisation plan that has stirred concerns across all industrial sectors. Meanwhile, Bank Negara Malaysia expected that the economic growth momentum to accelerate further in the 2nd half of 2011 when rebuilding takes place in Japan.

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**B 3 Current year prospects (cont'd)**

The sustained recovery of Malaysian economy augurs well for the prospect of the Group moving forward although higher energy costs and the strengthening of the Malaysian Ringgit continued to exert pressure on margins. Nonetheless, the Group will persist in improving its cost efficiencies and to identify new markets for its exports to broaden its range of customers and with the expanded capacity, the Group is ready to take advantage of any opportunities that should arise.

Barring unforeseen circumstances, your Board expects the Group to remain profitable for the next quarter.

**B 4 Profit forecast**

Not applicable as no profit forecast was published.

**B 5 Taxation**

	Current quarter		Year to date	
	2011	2010	2011	2010
	RM'000	RM'000	RM'000	RM'000
Current income tax	(117)	288	473	2,031
Deferred tax	2,118	5	2,398	(5)
	2,001	293	2,871	2,026
Under/ (Over) provision in respect of prior year	(22)	(68)	(22)	(42)
	1,979	225	2,849	1,984

The Group's effective tax rate for the financial year is marginally lower than the statutory tax rate due principally to the availability of reinvestment allowances as well as unabsorbed reinvestment allowances carried forward.

**B 6 Unquoted investments and properties**

There was no sale of unquoted investments and / or properties for the quarter under review and financial year to-date.

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**B 7 Purchase or disposal of quoted investments**

- a) There was no purchase or disposal of quoted securities for the quarter under review.
- b) Investments in quoted securities as at 30 April 2011:

	<b>Cost</b>	<b>Carrying value/ Market value</b>
	<b>RM'000</b>	<b>RM'000</b>
Total quoted investments	1,000	450

**B 8 Status of corporate proposals announced**

There are no corporate proposals announced but not completed as at the date of this report.

**B 9 Borrowings and debt securities**

	<b>As at 30 April 2011</b>
	<b>RM'000</b>
<b>Short term borrowings (unsecured)</b>	
Bankers acceptances / Revolving credit denominated in Ringgit Malaysia	29,000
Bank overdraft denominated in Ringgit Malaysia	271
Import foreign currency loan denominated in USD (USD 10,806)	32,485
	<b>61,756</b>
<b>Long term borrowings (unsecured)</b>	
Long term loans denominated in Ringgit Malaysia repayable after the next twelve months	40,000

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**B 10 Off balance sheet financial instruments**

With the adoption of FRS 139 Financial Instruments: Recognition and Measurement, previously off balance sheet financial instruments are now recognized on the statement of financial position.

(a) As at 30 April 2011, the Group entered into forward foreign exchange purchase contracts to hedge foreign currency loan. The foreign currency contracts entered into by the Group are as follow:

<b>Currency</b>	<b>Notional value</b>	<b>Fair value</b>	<b>Maturing</b>
	<b>RM'000</b>	<b>RM'000</b>	
United States Dollar	28,917	(755)	less than 1 year

**Credit risk**

There is minimal credit risk as the contract was entered into with reputable financial institutions.

**Cash requirements**

The Group will fund the cash requirements of the derivatives from its net cash flow from operating activities when the payments fall due.

**B 11 Changes in material litigation**

There is no material litigation involving the Group, which is not in the ordinary course of business as at the date of this report.

**B12 Dividend**

The Directors have recommended a first and final tax exempt dividend of 1.75 sen per share (2010 : 1.75 sen per share ) based on the paid up share capital of RM124,243,167 comprising of 248,486,334 ordinary shares of RM0.50 each (2010 : 248,486,334 ordinary shares of RM0.50 each) in respect of the Company's financial year ended 30 April 2011 amounting to RM4,348,511 (2010 : RM4,348,505.65).

The proposed dividend is subject to the approval of the shareholders at the annual general meeting to be held on a date which shall be announced later. The date of payment of the dividend and the date for the determination of dividend entitlement would also be announced later.

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**B13 Realised and unrealised retained earnings/ (accumulated losses)**

The following analysis is prepared 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 30 April 2011</b>
	<b>RM'000</b>
Total retained earnings/ (accumulated losses) of the Company and its subsidiaries:	
- Realised	96,195
- Unrealised	(24,183)
	72,012
Total share of retained earnings from an associate:	
- Realised	1,282
- Unrealised	3
	73,297
Less: Consolidation adjustments	(679)
Total Group retained earnings as per consolidated accounts	72,618

**B 14 Earnings per share**

	<b>Current quarter</b>	<b>Year to-date</b>
	<b>RM'000</b>	<b>RM'000</b>
Net profit for the period attributable to ordinary shareholders	1,458	8,633
<b>Basic earnings per share</b>		
<i>Weighted average number of ordinary shares</i>		
Issued ordinary shares at beginning of the quarter/period ('000)	248,486	248,474
Effect of shares issued ('000)	-	12
Weighted average number of ordinary shares ('000)	248,486	248,486
Basic earnings per share (sen)	0.59	3.47

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**B 14 Earnings per share (con't)**

There are no potential dilution effects on ordinary shares of the Company for the current quarter and year to date as the Warrants outstanding and exercisable for conversion to ordinary shares have expired at 5.00pm on 7 June 2010.

By Order of the Board

Ng Bee Lian  
Company Secretary  
Date: 29 June 2011