

PROFIT & LOSS STATEMENT (unaudited)
PLEASS BEVERAGE EQUIPMENT LTD
FOR HALF YEAR ENDED: 30 June 2009

1. OPERATING REVENUE

- (a) Sales Revenue
- (b) Other revenue
- (c) Total Operating Revenue

2. (a) Net Profit/Loss before Tax

- (b) Income tax Expense
- (c) Net Profit/Loss after Tax

3. (a) Extraordinary item after tax

- (b) Net Profit/Loss after Tax & Extraordinary Item

4. (a) OEI in net profit and extraordinary items after income tax

- (b) Net Profit/Loss after Extraordinary Items and Income Tax Attributable to Members of the Company

- (c) Retained Profit at Beginning
- (d) Total available for appropriation
- (e) Ordinary dividend provided for
- (f) Preference dividend provided for
- (g) Transfer to general reserves
- (h) Total appropriations
- (i) Retained profit at year end

5. Earnings Per Share

- (a) Basic earnings per share
- (b) Diluted earnings per share

CONSOLIDATED		
Current Half year	*Increase/ Decrease %	Previous corresponding Half year
2,408,239	10%	2,194,926
2,768		8,573
2,411,007		2,203,499
196,273	65%	118,739
(56,928)		(24,000)
139,345		94,739
-		-
139,345		94,739
-		-
139,345	47%	94,739
1,023,020		1,494,436
1,162,365		1,589,175
(170,900)		(3,900)
-		-
-		-
-		-
991,465	-37%	1,585,275
0.02		0.02

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 Director

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 Company Secretary

STATEMENT OF ASSETS LIABILITIES & SHAREHOLDERS EQUITY (unaudited)
PLEASS BEVERAGE EQUIPMENT LTD
FOR HALF YEAR ENDED: 30 June 2009

CONSOLIDATED			
	At end of current Half year	As shown in last Annual Report	If Half yearly as shown in last Half Yearly Report
6. CURRENT ASSETS			
(a) Cash Assets	23,876	6,690	2145
(b) Trade receivables	833,437	796,831	695,916
(c) Other receivables	34,084	43,950	18,744
(d) Inventories	1,522,872	1,301,834	1,339,629
(e) Short-term investment	-	-	
(f) Other assets	-	-	
(g) Total Current Assets	2,414,269	2,149,305	2,056,434
NON-CURRENTS ASSETS			
(h) Property, plant and equipment	1,756,416	928,245	874,026
(i) Long-term investment		-	
(j) Term deposit		-	
(k) Future Income tax benefit	23,350	23,350	12,183
(l) Intangible assets	4,422	4,422	
(m) Other	-	-	
(n) Total Non-Current Assets	1,784,188	956,017	886,209
(o) Total Assets	4,198,457	3,105,322	2,942,643
7. CURRENT LIABILITIES			
(a) Trade payables	312,055	244,999	297,055
(b) Other payables and accruals	489,310	513,428	453,152
(c) Current tax liabilities		-	
(d) Interest-bearing borrowings	185,819	105,005	239,571
(e) Term loan - secured		-	
(f) Bank overdraft		-	
(g) Unsecured advance		-	
(h) Inter-company loan		-	
(i) Provisions	178,332	191,095	83,470
(j) Other	33,487	-	24,897
(k) Total Current Liabilities	1,199,003	1,054,527	1,098,145
NON-CURRENT LIABILITIES			
(l) Term loan - secured	-	-	
- unsecured	-	-	
(m) Unsecured advance	-	-	
(n) Inter-company loan	80,214	-	105,463
(o) Deferred tax liabilities	27,775	27,775	23,760
(p) Provisions	-	-	
(q) Other	-	-	
(r) Total Non-Current Liabilities	107,989	27,775	129,223
(s) Total Liabilities	1,306,992	1,082,302	1,227,368
(t) NET ASSETS	2,891,465	2,023,020	1,715,275
8. EQUITY			
(a) Contributed equity	1,900,000	1,000,000	130,000
(b) Reserves	-	-	
(c) Retained profits/accumulated losses	991,465	1,023,020	1,585,275
(d) Equity Attributable to Members	2,891,465	2,023,020	1,715,275
OEI in Controlled Entities			
(e) Contributed equity	-	-	
(f) Reserves	-	-	
(g) Retained profits/accumulated losses	-	-	
(h) Total Outside Equity Interest in Controlled Entities	-	-	
(i) TOTAL EQUITY	2,891,465	2,023,020	1,715,275


 Director

 Company Secretary

STATEMENT OF CASH FLOWS (unaudited)
PLEASS BEVERAGE EQUIPMENT LTD
FOR HALF YEAR ENDED: 30 June 2009

9. CASH FLOW FROM OPERATING ACTIVITIES

- (a) Cash Received from Trading activities
- (b) Cash Payments
- (c) Interest Received
- (d) Dividend Received
- (e) Interest Paid
- (f) Income Tax Paid
- (g) Net VAT Paid
- (h) Net Cash Inflow from Operating Activities**

Current half year	Previous corresponding half year
2,374,401	2,341,930
-2,279,493	-2,319,072
-2,616	
-69,691	-13,803
33,487	
56,088	9,055

10. CASH FLOWS FROM INVESTING ACTIVITIES

- (a) Acquisition of Fixed Assets
- (b) Proceeds from Sale of Fixed Assets
- (c) Acquisition of Investment
- (d) Long Term Deposit
- (e) Audio Visual Production
- (f) Proceeds from Sale of Associate
- (g) Proceed from Sale of Investment
- (h) Net Cash (Outflow) from Investing Activities**

-938,896	-201,640
-938,896	-201,640

11. CASH FLOWS FROM FINANCING ACTIVITIES

- (a) Dividend Paid
- (b) Repayment of Secured Loan
- (c) Proceed from Issue of Shares
- (d) Proceeds from Borrowings
- (e) Repayment of Lease Principal
- (f) Net Cash (Outflow)/Inflow from Financing Activities**

-75,000	-3,900
9,988	7,843
884,192	
819,180	3,943

12. NET INCREASE/(DECREASE) IN CASH HELD

- (a) Cash/(Overdraft) at beginning of year
- (b) Effects of exchange rate changes on opening cash balances
- (d) Cash/(Overdraft) at end of year

-63,628	-188,642
-98,315	-48,783
-161,943	-237,425



Director



Company Secretary