

## APPENDIX 4

### UNAUDITED HALF YEAR REPORT ANNOUNCEMENT

Name of Listed Company: FOSTER'S GROUP PACIFIC LIMITED

(Half Year Report can be audited or unaudited. If accounts are audited, an audit statement needs to be attached)

### PROFIT & LOSS STATEMENT

FOR \*HALF YEAR ENDED 31st December 2008

| CONSOLIDATED   |                                 |                             |   |
|--|---------------------------------|-----------------------------|---|
|  | Current<br>*half year<br>F\$000 | *Increase/<br>Decrease<br>% | Previous<br>corresponding<br>*half year<br>F\$000 |
| <b>1. OPERATING REVENUE</b>  |                                 |                             |   |
| (a) Sales Revenue  | 35,903                          | -8%                         | 38,971  |
| (b) Other revenue  | 122                             | -52%                        | 253   |
| (c) Total Operating Revenue  | 36,025                          | -8%                         | 39,225  |
| <b>2. (a) Net Profit/Loss before Tax</b>   | 9,047                           | 2%                          | 8,892   |
| (b) Income tax Expense   | (2,642)                         | 14%                         | (2,316)   |
| (c) <b>Net Profit/Loss after Tax</b>   | 6,405                           | -3%                         | 6,577   |
| 3. (a) Extraordinary item after tax  | -                               | 0%                          | -   |
| <b>(b) Net Profit/Loss after Tax &amp; Extraordinary Item</b>  | 6,405                           | -3%                         | 6,577   |
| 4. (a) OEI in net profit and extraordinary items after income tax  | 115                             | 0%                          | 114   |
| <b>(b) Net Profit/Loss after Extraordinary Items and Income Tax<br/>    Attributable to Members of the Company</b> | 6,290                           | -3%                         | 6,462   |
| (c) Retained Profit at Beginning   | 56,169                          | 11%                         | 50,762  |
| <b>(d) Total available for appropriation</b>   | 62,459                          | 9%                          | 57,225  |
| (e) Ordinary dividend provided for   | 2,602                           | 25%                         | 2,082   |
| (f) Preference dividend provided for   | -                               | 0%                          | -   |
| (g) Transfer to general reserves   | -                               | 0%                          | -   |
| (h) Total appropriations   | 2,602                           | 25%                         | 2,082   |
| (i) Retained profit at period end  | 59,857                          | 9%                          | 55,143  |
| <b>5. Earnings Per Share</b>   |                                 |                             |   |
| (a) Basic earnings per share   | 0.60                            | -3%                         | 0.62  |
| (b) Diluted earnings per share   |                                 |                             |   |

The above figures are provisional and subject to audit :

  
 .....  
 Director  
 Ross Shaw

  
 .....  
 Company Secretary  
 Alfred Chan

25th February 2009

**UNAUDITED STATEMENT OF ASSETS, LIABILITIES AND SHAREHOLDERS' EQUITY**  
FOR \*HALF YEAR YEAR ENDED 31st December 2008

|   | CONSOLIDATED                              |   |  |
|---|---|---|--|
|   | At end of current<br>*half year<br>F\$000 | As shown in last<br>Annual Report<br>F\$000 | If half yearly<br>as shown in last<br>Half Yearly Report<br>F\$000 |
| <b>6. CURRENT ASSETS</b>  |   |   |  |
| (a) Cash Assets   | 2,714                                     | 9,377                                       | 5,192  |
| (b) Trade receivables   | 16,620                                    | 10,076                                      | 19,378   |
| (c) Other receivables   | 591                                       | 1,039                                       | 4,562  |
| (d) Inventories   | 24,603                                    | 22,459                                      | 21,959   |
| (e) Short-term investment                                       | -   | -   | -  |
| (f) Other assets  | -   | -   | -  |
| <b>(g) Total Current Assets</b>                                 | <b>44,528</b>                             | <b>42,951</b>                               | <b>51,091</b>  |
| <b>NON-CURRENTS ASSETS</b>                                      |   |   |  |
| (h) Property, plant and equipment                               | 35,171                                    | 33,585                                      | 34,408   |
| (i) Long-term investment  | -   | -   | -  |
| (j) Term deposit  | -   | -   | -  |
| (k) Future Income tax benefit                                   | 499                                       | 329   | 334  |
| (l) Intangible assets   | 2,510                                     | 2,546                                       | 2,075  |
| (m) Other   | -   | -   | -  |
| <b>(n) Total Non-Current Assets</b>                             | <b>38,180</b>                             | <b>36,460</b>                               | <b>36,816</b>  |
| <b>(o) Total Assets</b>   | <b>82,708</b>                             | <b>79,411</b>                               | <b>87,908</b>  |
| <b>7. CURRENT LIABILITIES</b>                                   |   |   |  |
| (a) Trade payables  | 2,126                                     | 2,414                                       | 4,696  |
| (b) Other payables and accruals                                 | 3,863                                     | 5,482                                       | 10,470   |
| (c) Current tax liabilities                                     | 2,783                                     | 1,079                                       | 2,849  |
| (d) Interest-bearing borrowings                                 | -   | -   | -  |
| (e) Term loan - secured   | -   | -   | -  |
| (f) Bank overdraft  | -   | -   | -  |
| (g) Unsecured advance   | -   | -   | -  |
| (h) Inter-company loan  | -   | -   | -  |
| (i) Provisions  | 678                                       | 591   | 662  |
| (j) Other   | -   | -   | -  |
| <b>(k) Total Current Liabilities</b>                            | <b>9,449</b>                              | <b>9,566</b>                                | <b>18,677</b>  |
| <b>NON-CURRENT LIABILITIES</b>                                  |   |   |  |
| (l) Term loan - secured   | -   | -   | -  |
| - unsecured   | -   | -   | -  |
| (m) Unsecured advance   | -   | -   | -  |
| (n) Inter-company loan  | -   | -   | -  |
| (o) Deferred tax liabilities                                    | 5,274                                     | 5,691                                       | 5,387  |
| (p) Provisions  | 306                                       | 355   | 399  |
| (q) Other   | -   | -   | -  |
| <b>(r) Total Non-Current Liabilities</b>                        | <b>5,581</b>                              | <b>6,047</b>                                | <b>5,786</b>   |
| <b>(s) Total Liabilities</b>                                    | <b>15,030</b>                             | <b>15,612</b>                               | <b>24,463</b>  |
| <b>(t) NET ASSETS</b>   | <b>67,678</b>                             | <b>63,799</b>                               | <b>63,444</b>  |
| <b>8. EQUITY</b>  |   |   |  |
| (a) Contributed equity  | 2,082                                     | 2,082                                       | 2,082  |
| (b) Reserves  | 4,487                                     | 4,304                                       | 4,958  |
| (c) Retained profits/accumulated losses                         | 59,857                                    | 56,169                                      | 55,143   |
| <b>(d) Equity Attributable to Members</b>                       | <b>66,425</b>                             | <b>62,554</b>                               | <b>62,183</b>  |
| <b>OEI in Controlled Entities</b>                               |   |   |  |
| (e) Contributed equity  | -   | -   | -  |
| (f) Reserves  | -   | -   | -  |
| (g) Retained profits/accumulated losses                         | -   | -   | -  |
| <b>(h) Total Outside Equity Interest in Controlled Entities</b> | <b>1,253</b>                              | <b>1,244</b>                                | <b>1,262</b>   |
| <b>(i) TOTAL EQUITY</b>   | <b>67,678</b>                             | <b>63,799</b>                               | <b>63,444</b>  |

The above figures are provisional and subject to audit :



Director  
Ross Shaw

25th February 2009



Company Secretary  
Alfred Chan

**UNAUDITED STATEMENT OF CASH FLOWS**  
FOR \*HALF YEAR ENDED 31st December 2008

**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 (Outflow)/Inflow from Operating Activities**

| <b>CONSOLIDATED</b>             |   |
|---------------------------------|---|
| Current<br>*half year<br>F\$000 | Previous<br>corresponding<br>*half year<br>F\$000 |
| 57,908                          | 60,199  |
| (57,050)                        | (51,723)  |
| -                               | -   |
|                                 | -   |
| (54)                            | (65)  |
| (1,526)                         | (2,064)   |
| 185                             | (4,339)   |
| <b>(537)</b>                    | <b>2,007</b>                                      |

**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**

|                |                |
|----------------|----------------|
| (3,464)        | (1,355)        |
| -              | 32             |
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |
| <b>(3,464)</b> | <b>(1,323)</b> |

**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 from Financing Activities**

|                |                |
|----------------|----------------|
| (2,709)        | (2,327)        |
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |
| <b>(2,709)</b> | <b>(2,327)</b> |

**12. NET DECREASE IN CASH HELD**

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

|                |                |
|----------------|----------------|
| <b>(6,710)</b> | <b>(1,643)</b> |
| 9,377          | 6,835          |
| 47             | -              |
| <b>2,714</b>   | <b>5,192</b>   |

The above figures are provisional and subject to audit :



Director  
Ross Shaw

25th February 2009



Company Secretary  
Alfred Chan

13. An explanatory statement including any significant information enabling investors to make an informed assessment of the trend of the activities and the profit or loss.
14. An indication of any special factors which has influenced those activities and the profit and loss during the period in question.
15. Enough information to enable a comparison to be made with the corresponding period in the preceding financial year.
16. So far as possible, a reference to the prospects in the current financial year. SPSE proposes that the half yearly and annual audited Financial Statements shall be filed with the in the proposed format.