

**Pentamaster Corporation Berhad**

<b>TESTS</b>	12/31/2005	12/31/2004	12/31/2003	12/31/2002	SCORE
<u>PROFITABILITY</u>					
<b>1 SALES GROWTH/TURNOVER (in 000's)</b> (% growth compared to previous year)	\$114,384 34.06%	\$85,325 52.34%	\$56,009 3.44%	\$54,146 0.00%	1
% TOTAL PROFIT GROWTH (% growth compared to previous year)	16.76%	11.46%	9.51%	0.00%	
<b>2 NET PROFIT (in 000's)</b> (% growth compared to previous year)	\$16,249 10.53%	\$14,701 9.13%	\$13,471 6.94%	\$12,597 0.00%	1
<b>3 OPERATING CASHFLOW (in 000's)</b> (% growth compare to previous year)	\$17,634 343.18%	\$3,979 57.96%	\$2,519 -217.99%	-\$2,135 0.00%	1
<b>4 ROA</b> (Net Profit : Total Asset ratio)	5.88%	6.41%	11.75%	11.80%	0
<b>5 QUALITY OF EARNINGS</b> (Cashflow : Net Profit ratio)	108.52%	27.07%	18.70%	-16.95%	1
<u>DEBT AND CAPITAL</u>					
<b>6 TOTAL LIABILITY / ASSET RATIO</b>	11.92%	8.41%	14.26%	0.00%	0
<b>7 GROWTH OF RECEIVABLES</b> (% Growth of receivables)	-2.00%	7.74%	0.00%	0.00%	1
<b>8 CURRENT LIABILITY / ASSET RATIO</b>	46.03%	27.15%	32.50%	38.75%	0
<u>OPERATING EFFICIENCY</u>					
<b>9 NET INCOME / TURNOVER RATIO</b>	16.74%	19.22%	26.27%	24.81%	0
<b>10 TURNOVER / TOTAL CURRENT ASSET RATIO</b>	159.99%	120.09%	111.29%	139.22%	1
<u>ADDED TESTS</u>					
<b>11 NET PROFIT : TOTAL LIABILITY RATIO</b>	58.18%	85.01%	89.95%	89.14%	1
<b>12 OPERATING CASHFLOW : TOTAL LIABILITY RATIO</b>	53.58%	20.63%	15.40%	-14.17%	1
<b>TOTAL SCORE</b>					8