



INTER-ROLLER ENGINEERING LIMITED
Company Registration No. 197900230M

Supplement to the Announcement of Audited Full Year 2006 Financial Results and Dividend released on 8 February 2006

1. Auditors' Report

The Auditors' Report was omitted in the original announcement. A copy of the report is attached herewith.

2. FRS 40 - Investment Property

The Group has decided to early adopt FRS40 in FY2006 although it is operative from 1 January 2007. The Group has chosen the cost model as opposed to fair value model permitted under FRS40. Under the cost model, the Group's investment properties are measured after initial measurement at depreciated cost. Total depreciation expense of \$268,000 was charged to the Group's profit and loss account for the year. The effect of adopting FRS 40 did not materially affect the financial statements for the year ended 31 December 2006.

By Order of the Board

Amy Lew/Low Cze Soo
Company Secretaries

Submitted to the SGX on 12 February 2007

