

**EKSONS CORPORATION BERHAD (205814-V)**  
**Condensed Consolidated Income Statements**  
**For The Period Ended 31 December 2009**

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
	31.12.09	31.12.08	31.12.09	31.12.08
	RM'000	RM'000	RM'000	RM'000
Revenue	84,607	52,418	207,481	221,592
Operating Expenses	(78,940)	(48,852)	(197,017)	(202,808)
Other Operating Income	144	268	554	1,032
Profit From Operations	<u>5,811</u>	<u>3,834</u>	<u>11,018</u>	<u>19,816</u>
Finance Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Profit Before Tax	5,811	3,834	11,018	19,816
Taxation	987	1,281	4,646	2,905
Profit After Tax	<u><u>6,798</u></u>	<u><u>5,115</u></u>	<u><u>15,664</u></u>	<u><u>22,721</u></u>
Attributable to:				
Equity holders of the parent	7,287	5,190	18,013	22,905
Minority interests	(489)	(75)	(2,349)	(184)
	<u><u>6,798</u></u>	<u><u>5,115</u></u>	<u><u>15,664</u></u>	<u><u>22,721</u></u>
Earnings Per Share				
(a) Basic (sen)	4.44	3.16	10.97	13.95
(b) Diluted (sen)	-	-	-	-

**(The Condensed Consolidated Income Statements should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2009)**

**EKSONS CORPORATION BERHAD (205814-V)**  
**Condensed Consolidated Balance Sheets**  
**As At 31 December 2009**

	<b>As at 31.12.2009 RM'000 unaudited</b>	<b>As at 31.03.2009 RM'000 audited</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	162,324	168,245
Prepaid land lease payments	9,480	9,597
Land held for property development	23,552	23,520
Deferred tax assets	5,431	595
Goodwill on consolidation	14,247	15,008
	<u>215,034</u>	<u>216,965</u>
<b>Current assets</b>		
Property development costs	52,670	50,498
Inventories	80,146	70,020
Trade receivables	41,283	19,125
Other receivables	50,115	34,906
Term deposits	27,287	22,029
Cash and bank balances	14,773	45,253
	<u>266,274</u>	<u>241,831</u>
<b>TOTAL ASSETS</b>	<u><u>481,308</u></u>	<u><u>458,796</u></u>

**(The Condensed Consolidated Balance Sheets should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2009)**

**EKSONS CORPORATION BERHAD (205814-V)**  
**Condensed Consolidated Balance Sheets**  
**As At 31 December 2009**

	<b>As at 31.12.2009 RM'000 unaudited</b>	<b>As at 31.03.2009 RM'000 audited</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity holders of the parent</b>		
Share capital	131,370	131,370
Retained earnings	200,657	185,928
Capital reserves	855	668
	<u>332,882</u>	<u>317,966</u>
<b>Minority interests</b>	16,532	19,313
<b>Total equity</b>	<u>349,414</u>	<u>337,279</u>
<b>Non-current liabilities</b>		
Other payables	84,153	84,153
	<u>84,153</u>	<u>84,153</u>
<b>Current liabilities</b>		
Borrowings	22,222	14,884
Trade payables	21,549	9,485
Other payables	3,970	12,995
	<u>47,741</u>	<u>37,364</u>
<b>Total liabilities</b>	<u>131,894</u>	<u>121,517</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>481,308</u>	<u>458,796</u>
Net asset per share	2.03	1.94

**(The Condensed Consolidated Balance Sheets should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2009)**

**EKSONS CORPORATION BERHAD (205814-V)**  
**Condensed Consolidated Cashflow Statements**  
**For The Period Ended 31 December 2009**

	<b>9 Months Ended</b>	
	<b>31.12.09</b>	<b>31.12.08</b>
	<b>RM'000</b>	<b>RM'000</b>
	<b>unaudited</b>	<b>unaudited</b>
<b>Cash flows from operating activities</b>		
Profit before taxation and minority interests	11,018	19,816
Adjustments for :		
Allowance for doubtful debts	3	-
Amortisation of prepaid land lease payments	117	(20)
Depreciation	9,825	9,163
Gain on investment in marketable securities	-	(32)
Interest expenses	335	462
Interest income	(314)	(891)
Property, plant and equipment written off	8	43
<b>Operating profit before working capital changes</b>	20,992	28,541
Changes in working capital :		
Inventories	(10,126)	(23,786)
Receivables	(37,632)	(11,845)
Payables	3,048	(1,679)
Property development costs	(2,204)	(3,393)
	(25,922)	(12,162)
Interest paid	(335)	(462)
Income tax refund/(paid)	49	(968)
Net cash used in operating activities	(26,208)	(13,592)
<b>Cash flows from investing activities</b>		
Interest received	314	891
Proceeds from disposal of investment securities	-	3,045
Purchase of property, plant and equipment	(3,911)	(20,468)
Net cash used in investing activities	(3,597)	(16,532)

**(The Condensed Consolidated Cash Flow Statements should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2009)**

**EKSONS CORPORATION BERHAD (205814-V)**  
**Condensed Consolidated Cashflow Statements**  
**For The Period Ended 31 December 2009**

	<b>9 Months Ended</b>	
	<b>31.12.09</b> <b>RM'000</b> <b>unaudited</b>	<b>31.12.08</b> <b>RM'000</b> <b>unaudited</b>
<b>Cash flows from financing activities</b>		
Decrease in fixed deposits pledged to a bank	-	6
Interim dividend paid	(3,284)	(4,311)
Proceeds from issuance of preference shares of a subsidiary company	529	10,590
Proceeds from short term borrowings net of repayment	7,338	4,743
Net cash generated from financing activities	4,583	11,028
<b>Net decrease in cash and cash equivalent</b>	<b>(25,222)</b>	<b>(19,096)</b>
<b>Cash and cash equivalents at beginning of the year</b>	<b>67,282</b>	<b>54,268</b>
<b>Cash and cash equivalents at end of the year</b>	<b>42,060</b>	<b>35,172</b>
<b>Analysis of cash and cash equivalents</b>		
Fixed deposits	27,287	24,228
Cash and bank balances	14,773	10,944
	<b>42,060</b>	<b>35,172</b>

**(The Condensed Consolidated Cash Flow Statements should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2009)**

**EKSONS CORPORATION BERHAD (205814-V)**  
**Condensed Consolidated Statement Of Changes In Equity**  
**For The Period Ended 31 December 2009**

	<b>Share Capital RM'000</b>	<b>Consolidation Reserve RM'000</b>	<b>Translation Reserve RM'000</b>	<b>Distributable Retained Profits RM'000</b>	<b>Total RM'000</b>	<b>Minority Interests RM'000</b>	<b>Total Equity RM'000</b>
<b>Current Year To Date</b>							
<b><u>Ended 31 December 2009</u></b>							
At 1 April 2009	131,370	518	150	185,928	317,966	19,313	337,279
Transfer of shares from minority interests of a subsidiary	-	200	-	-	200	-	200
Translation differences	-	-	(13)	-	(13)	-	(13)
Profit for the period	-	-	-	18,013	18,013	(2,349)	15,664
Interim dividend paid	-	-	-	(3,284)	(3,284)	-	(3,284)
Investment in a subsidiary company by minority interests	-	-	-	-	-	529	529
Disposal of shares in a subsidiary company by minority interests	-	-	-	-	-	(961)	(961)
At 31 December 2009	131,370	718	137	200,657	332,882	16,532	349,414

**(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2009)**

**EKSONS CORPORATION BERHAD (205814-V)**  
**Condensed Consolidated Statement Of Changes In Equity**  
**For The Period Ended 31 December 2009**

	<b>Share Capital RM'000</b>	<b>Consolidation Reserve RM'000</b>	<b>Translation Reserve RM'000</b>	<b>Distributable Retained Profits RM'000</b>	<b>Total RM'000</b>	<b>Minority Interests RM'000</b>	<b>Total Equity RM'000</b>
<b>Preceding Year</b>							
<b>Corresponding Year</b>							
<b><u>Ended 31 December 2008</u></b>							
At 1 April 2008							
As previously stated	131,370	518	173	151,571	283,632	7,110	290,742
Effect of adopting FRS 112	-	-	-	12,642	12,642	-	12,642
At 1 April 2008 (restated)	131,370	518	173	164,213	296,274	7,110	303,384
Translation differences	-	-	(26)	-	(26)	-	(26)
Profit for the period	-	-	-	22,905	22,905	(184)	22,721
Interim dividend paid	-	-	-	(4,311)	(4,311)	-	(4,311)
Investment in a subsidiary company by minority interests	-	-	-	-	-	10,590	10,590
At 31 December 2008	131,370	518	147	182,807	314,842	17,516	332,358

**(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2009)**

# EKSONS CORPORATION BERHAD (205814-V)

## EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2009

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### 1. Accounting policies and methods of computation

The interim financial report is unaudited and has been prepared in accordance with the requirements of FRS 134 Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial report should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 March 2009. These explanatory notes attached to the interim 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 31 March 2009.

### 2. Changes in Accounting Policies

The significant accounting policies adopted are consistent with those of the audited financial statements for the financial year ended 31 March 2009.

The Group has not early adopted the following FRSs and Issues Committee Interpretations which have effective dates as follow :

		Effective for financial periods beginning on or after
FRS 3	Business Combinations	1 July 2010
FRS 4	Insurance Contracts	1 January 2010
FRS 7	Financial Instruments : Disclosures	1 January 2010
FRS 8	Operating Segments	1 July 2009
FRS 101	Presentation of Financial Statements	1 January 2010
FRS 123	Borrowing Costs	1 January 2010
FRS 127	Consolidated and Separate Financial Statements	1 July 2010
FRS 139	Financial Instruments : Recognition and Measurement	1 January 2010
Amendment to FRS 1	First-time Adoption of Financial Reporting Standards	1 January 2010
Amendment to FRS 2	Share-based Payment - Vesting Conditions and Cancellations	1 January 2010
Amendment to FRS 2	Share-based Payment	1 July 2010
Amendment to FRS 5	Non-current Assets Held for Sale and Discounted Operations	1 January 2010
Amendment to FRS 5	Non-current Assets Held for Sale and Discounted Operations	1 July 2010
Amendment to FRS 7	Financial Instruments : Disclosures	1 January 2010
Amendment to FRS 8	Operating Segments	1 January 2010
Amendment to FRS 107	Cash Flow Statements	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 Balance Sheet Date	1 January 2010
Amendment to FRS 116	Property, Plant and Equipment	1 January 2010

## EKSONS CORPORATION BERHAD (205814-V)

### EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2009

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#### 2. Changes in Accounting Policies (Continued)

		Effective for financial periods beginning on or after
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 : Cost of an Investment in a Subsidiary, Jointly Controlled Entity or Associate	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 132	Financial Instruments: Presentation	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 138	Intangible Assets	1 July 2010
Amendment to FRS 139	Financial Instruments : Recognition and Measurement	1 January 2010
Amendment to FRS 140	Investment Property	1 January 2010
IC Interpretation 9	Reassessment of Embedded Derivatives	1 January 2010
IC Interpretation 9	Amendments to FRS 139 Financial Instruments : Recognition and Measurement, FRS 7 Financial Instruments : Disclosures and IC Interpretation 9 Reassessment of Embedded Derivatives	1 January 2010
IC Interpretation 10	Interim Financial Reporting and Impairment	1 January 2010
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
IC Interpretation 12	Service Concession Arrangements	1 July 2010
IC Interpretation 15	Agreements for the Construction of Real Estate	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

## **EKSONS CORPORATION BERHAD (205814-V)**

### **EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2009**

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#### **3. Disclosure of audit qualification**

There was no qualification on the audit report of the preceding audited financial statements.

#### **4. Seasonality or cyclicity of interim operations**

The timber business of the Group is affected by the world demand and supply of plywood. The other operations of the Group are not materially affected by any seasonality or cyclicity factors.

#### **5. Nature and amount of items affecting assets, liabilities, equity, net income, or cash flows that are unusual because of their nature, size or incidence**

There were no items affecting assets, liabilities, equity, net income, or cash flows that are unusual because of their nature, size or incidence.

#### **6. Changes in estimates of amounts reported in prior interim periods of the current financial year or in prior financial years**

There were no changes in estimates of amounts reported in prior interim periods of the current financial year or in prior financial years.

#### **7. Issuances, cancellations, repurchases, resale and repayments of debt and equity securities**

There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities of the Company for the current financial year to date.

#### **8. Dividends paid**

On 20 October 2009, the Board of Directors declared a tax exempt interim dividend of 2 sen per share for the year ending 31 March 2010 (31 March 2009 : Nil).

The interim dividend was paid on 23 November 2009 to shareholders whose names appeared on the Record of Depositors of Eksons Corporation Berhad at the close of business on 10 November 2009.

## EKSONS CORPORATION BERHAD (205814-V)

### EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2009

#### 9. Segmental reporting

The Group's segmental report for the financial period to date is as follows :

	Manufacturing RM'000	Trading RM'000	Property and Investment Holdings RM'000	Property Development RM'000	Eliminations RM'000	Consolidated RM'000
<b>Segment Revenue</b>						
External sales	207,437	-	44	-	-	207,481
Inter-segment sales	8,127	-	3,500	-	(11,627)	-
Total revenue	<u>215,564</u>	<u>-</u>	<u>3,544</u>	<u>-</u>	<u>(11,627)</u>	<u>207,481</u>

	Manufacturing RM'000	Trading RM'000	Property and Investment Holdings RM'000	Property Development RM'000	Eliminations RM'000	Consolidated RM'000
<b>Segment Result</b>						
Operating profit/(loss) before interest and tax	17,680	60	2,385	(5,871)	(3,550)	10,704
Interest income	314	-	-	-	-	314
Income taxes	4,836	-	(190)	-	-	4,646
Net profit/(loss)	<u>22,830</u>	<u>60</u>	<u>2,195</u>	<u>(5,871)</u>	<u>(3,550)</u>	<u>15,664</u>

No geographical segmental analysis is presented as the Group operates principally in Malaysia.

All inter-segment transactions have been entered into in the normal course of business and have been established on terms and conditions that are not materially different from those obtainable in transactions with unrelated parties.

#### 10. Valuations of property, plant and equipment

The valuation of property, plant and equipment have been bought forward without any amendments from the previous annual financial statements.

## **EKSONS CORPORATION BERHAD (205814-V)**

### **EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2009**

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#### **11. Changes in the composition of the Group**

There were no changes in the composition of the Group during the current financial year to date, including business combinations, acquisition or disposal of subsidiaries and long-term investments, restructurings, and discontinuing operations except as disclosed below:

- i) On 11 May 2009, the Company acquired 200,000 ordinary shares of RM1.00 each representing 0.80% of the issued and paid up share capital of Rajang Plywood (Sabah) Sdn. Bhd. from Mr. Lee Kim Jiung (199,999 ordinary shares) and Ms. Lim Leh Nguk (1 ordinary share) for a cash consideration of RM2.00. With the acquisition, Rajang Plywood (Sabah) Sdn. Bhd. became a wholly owned subsidiary of the Company.
- ii) On 22 January 2010, the Group's 60% subsidiary, The Atmosphere Sdn. Bhd., completed the acquisition of 30,507,707 shares of Russella Teguh Sdn. Bhd. ("Russella") representing 100% of Russella's issued and paid up working capital from Lien Hoe Corporation Berhad for cash consideration of RM61million.

#### **12. Changes in contingent liabilities since the last annual balance sheet date**

There were no changes in contingent liabilities of the Company since the last annual balance sheet date as at 31 March 2009. The contingent liabilities represent corporate guarantees in respect of banking facilities granted to subsidiary companies.

As at 31 December 2009, the amount of banking facilities utilised which were secured by corporate guarantees was RM23.4 million.

#### **13. Review of the performance of the Group for the period under review and financial year-to-date**

The Group's operating profit for the quarter under review and corresponding quarter of the previous year are RM6.8 million and RM5.1 million respectively. The Group operating profit for 9-month period ended 31 December 2009 and 31 December 2008 are RM15.7 million and RM22.7million respectively. The performance of the Group's core divisions are as follows :

##### *Timber*

For the quarter ended 31 December 2009, the Group's timber division recorded a higher profit after tax of RM9.5 million compared to RM5.1 million for the corresponding quarter of the previous financial year. A higher plywood sales volume for the quarter under review compared to the previous year's corresponding led to a higher turnover of RM84.6 million compared to RM52.4 million previously. The higher volume produced for sale in the quarter under review gave rise to economies of scale that improved margins.

The division's profit after taxation for the 9-month period ended 31 December 2009 is slightly higher at RM22.8 million compared to RM22.5 million for the 9-month period ended 31 December 2008. Division turnover for the same comparative periods are RM207.4 million and RM221.5 million respectively. The lower turnover for the period under review is mainly due to lower selling prices.

**13. Review of the performance of the Group for the period under review and financial year-to-date  
(Continued)**

*Property*

The Group's property division's loss after tax for the quarter under review is RM1.2 million compared to RM0.2 million for the corresponding quarter of the previous financial year. Expenses incurred during the quarter under review comprised mainly of management and marketing expenses. The aggregate value of units booked as at 31 December 2009 is approximately RM146.5 million. No revenue is recorded for the period under review as building construction work has not begun.

The division's loss after taxation for the 9-month period under review is RM5.9 million compared to RM0.6 million for the corresponding period in the previous financial year. The current year's expenses are mainly management, marketing and the official launch expenses of The Atmosphere.

**14. Material changes in the results of the current quarter compared to the results of the immediate preceding quarter**

The Group's operating profit for the quarter under review and immediate preceding quarter are RM6.8 million and RM7.5 million respectively. The performance of the Group's core divisions are as follows :

*Timber*

The Group's timber division's turnover for the quarter under review is RM84.4 million which is higher than the immediate preceding quarter's turnover of RM64.6 million. Profit after tax for the division for the quarter under review and the immediate preceding quarter is RM9.4 million and RM9.8 million respectively.

The higher turnover for the period under review is mainly due to a higher sales volume compared to the immediate preceding quarter.

*Property*

The Group's property division recorded a loss after tax of RM1.2 million for the quarter under review. Expenses for the quarter under review comprise mainly of marketing and management expenses. The loss after taxation for immediate preceding quarter was RM2.3 million. The higher loss after taxation for the immediate preceding quarter was mainly due to The Atmosphere's official launch expenses.

**EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2009**

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**15. Prospects and Outlook**

Plywood prices have remained largely unchanged over the past half-year as the global housing and construction market is still struggling to shrug off the effects to the economic downturn. Market conditions for the near term remains uncertain due to the absence of market catalysts. However the Group's timber division is expected to continue recording positive margins due to well-implemented cost containment measures.

A change on the government's real property gains tax policy brought some cheer to the property development market. The amended policy allows for profits from real property sold after the fifth year of ownership to be exempt from real property gains tax. This move is very much welcomed, as the property market in the near term remains challenging.

Despite the challenges, bookings received since the official launch of The Atmosphere in August 2009 grew to approximately RM157.9 million as at the end of January 2010. Building construction work for the Group's project is expected to begin after March 2010. Revenue from shop office units sold will be reflected in stages once building construction begins. Marketing events will be held to maintain sales momentum.

Given the above, the Board is of the opinion that the results of the Group for the current financial year to be positive.

**16. Variance of actual profit from forecast profit**

Not applicable.

**17. Breakdown of tax charge and explanation on variance between effective and statutory tax rate for the current quarter and financial year-to-date**

	<b>Current Quarter RM'000</b>	<b>Financial Year-to-date RM'000</b>
Taxation		
- Current year charge	(9)	7
- Underprovision in prior year	183	183
Deferred taxation		
- Current year	<u>(1,161)</u>	<u>(4,836)</u>
	<u>(987)</u>	<u>(4,646)</u>

The Group's effective tax rate for the financial year to date is lower than the statutory tax rate principally due to the double deduction of freight charges incurred on exports of plywood and tax incentives available to some subsidiary companies.

## **EKSONS CORPORATION BERHAD (205814-V)**

### **EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2009**

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#### **18. Profit/(losses) on sale of unquoted investments and/or investment properties**

There were no disposals of unquoted investment and or investment properties for the financial period to date.

#### **19. Particular of purchase or disposal of quoted securities**

There were no purchases or disposals of quoted securities for the financial period to date.

#### **20. Status of corporate proposal**

On 7 May 2008, an indirect 60% owned subsidiary, The Atmosphere Sdn. Bhd. entered into a conditional Share Sale and Purchase Agreement with Lien Hoe Corporation Berhad to acquire 100% equity interest in Russella Teguh Sdn. Bhd. for a cash consideration of RM61,000,000. The approval of the Foreign Investment Committee was received on 10 November 2008.

The acquisition was completed on 22 January 2010.

#### **21. Group borrowings and debt securities**

	<b>As at 31.12.2009 RM'000</b>
Short term borrowings	
- secured	7,592
- unsecured	<u>14,630</u>
	<u><u>22,222</u></u>

All the above borrowings are denominated in local currency.

#### **22. Off balance sheet financial instruments**

There were no financial instruments with off balance sheet risks as at the date of this report.

#### **23. Material litigation**

There was no material litigation against the Group as at the reporting date.

**EKSONS CORPORATION BERHAD (205814-V)**

**EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2009**

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**24. Proposed dividend**

The Board of Directors does not recommend any interim dividend for the financial quarter ended 31 December 2009 (31 December 2008 : Nil).

**25. Earnings per share**

The earnings per share is calculated as follows :

	<b>Financial Year-to-date RM'000</b>
a. <b>Basic</b>	
Net profit attributable to ordinary shareholders (RM'000)	<u>18,013</u>
Number of ordinary shares in issue (in thousand)	<u>164,213</u>
Basic profit per ordinary share (sen)	<u>10.97</u>
b. <b>Diluted</b>	
Not applicable	

**26. Subsequent event**

There was no material event subsequent to the end of the current quarter.

BY ORDER OF THE BOARD

Emily Yeo Swee Ming  
Company Secretary

23 February 2010