

EKSONS CORPORATION BERHAD (205814-V)
Condensed Consolidated Statement of Comprehensive Income
For The Period Ended 31 December 2013

	Note	Individual Quarter		Cumulative Quarter	
		Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
		31.12.2013 RM'000	31.12.2012 RM'000	31.12.2013 RM'000	31.12.2012 RM'000
Revenue		84,387	61,501	214,585	209,357
Operating expenses	10	(84,128)	(59,938)	(190,218)	(189,978)
Other operating income	11	621	670	2,249	2,138
Profit from operations		<u>880</u>	<u>2,233</u>	<u>26,616</u>	<u>21,517</u>
Finance costs		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Profit before tax		880	2,233	26,616	21,517
Taxation	21	71	1,743	(4,336)	1,692
Profit for the period		<u>951</u>	<u>3,976</u>	<u>22,280</u>	<u>23,209</u>
Other Comprehensive Income :					
Foreign currency translation		9	(3)	(4)	(19)
Total comprehensive income for the period		<u><u>960</u></u>	<u><u>3,973</u></u>	<u><u>22,276</u></u>	<u><u>23,190</u></u>

(The Condensed Consolidated Income Statements should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2013)

EKSONS CORPORATION BERHAD (205814-V)
Condensed Consolidated Statement of Comprehensive Income
For The Period Ended 31 December 2013

	Note	Individual Quarter		Cumulative Quarter	
		Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
		31.12.2013	31.12.2012	31.12.2013	31.12.2012
		RM'000	RM'000	RM'000	RM'000
Profit attributable to :					
Owners of the Parent		1,572	2,937	18,667	18,084
Non-controlling interest		(621)	1,039	3,613	5,125
		<u>951</u>	<u>3,976</u>	<u>22,280</u>	<u>23,209</u>
Total comprehensive income attributable to :					
Owners of the Parent		1,581	2,934	18,663	18,065
Non-controlling interest		(621)	1,039	3,613	5,125
		<u>960</u>	<u>3,973</u>	<u>22,276</u>	<u>23,190</u>
Earnings Per Share					
(a) Basic (sen)	27a	0.96	1.79	11.37	11.01
(b) Diluted (sen)	27b	-	-	-	-

(The Condensed Consolidated Income Statements should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2013)

EKSONS CORPORATION BERHAD (205814-V)
Condensed Consolidated Statement of Financial Position
As At 31 December 2013

	As at 31.12.2013 RM'000 unaudited	As at 31.03.2013 RM'000 audited
ASSETS		
Non-current assets		
Property, plant and equipment	122,043	129,374
Prepaid land lease payments	8,856	8,973
Land held for property development	35,557	35,233
Deferred tax assets	21,789	21,789
Goodwill on consolidation	26,763	26,763
	<u>215,008</u>	<u>222,132</u>
Current assets		
Property development costs	60,294	52,240
Inventories	121,078	81,972
Trade and other receivables	49,381	89,387
Other current assets	6,529	5,634
Current tax asset	700	1,092
Term deposits	16,695	46,183
Cash and bank balances	71,619	28,351
	<u>326,296</u>	<u>304,859</u>
TOTAL ASSETS	<u><u>541,304</u></u>	<u><u>526,991</u></u>

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2013)

EKSONS CORPORATION BERHAD (205814-V)
Condensed Consolidated Statement of Financial Position
As At 31 December 2013

	As at 31.12.2013 RM'000 unaudited	As at 31.03.2013 RM'000 audited
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	131,370	131,370
Retained earnings	284,789	271,049
Capital reserves	384	387
	<u>416,543</u>	<u>402,806</u>
Non-controlling interest	32,610	31,997
Total equity	<u>449,153</u>	<u>434,803</u>
Current liabilities		
Short term borrowings	18,413	21,729
Trade and other payables	58,936	38,249
Other current liabilities	-	19,377
Current tax payable	409	-
	<u>77,758</u>	<u>79,355</u>
Non current liabilities		
Deferred tax liabilities	14,393	12,833
	<u>14,393</u>	<u>12,833</u>
Total liabilities	<u>92,151</u>	<u>92,188</u>
TOTAL EQUITY AND LIABILITIES	<u>541,304</u>	<u>526,991</u>
Net asset per share	2.54	2.45

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2013)

EKSONS CORPORATION BERHAD (205814-V)
Condensed Consolidated Statement of Cash Flows
For The Period Ended 31 December 2013

	9 Months Ended	
	31.12.2013	31.12.2012
	RM'000	RM'000
	unaudited	unaudited
Operating activities		
Profit before tax	26,616	21,517
<u>Adjustments for :</u>		
Amortisation of prepaid land lease payments	117	117
Depreciation	8,606	9,732
Interest expenses included in cost of sales	435	504
Interest income	(1,375)	(1,823)
Property, plant and equipment written off	1	4
Total adjustments	7,784	8,534
Operating cash flows before changes in working capital	34,400	30,051
<u>Changes in working capital :</u>		
Increase in inventories	(39,106)	(38,260)
Decrease in trade and other receivables	40,006	18,954
Increase in other current assets	(895)	(1,834)
Increase/(decrease) in trade and other payables	20,683	(2,713)
Decrease in other current liabilities	(19,377)	(17,306)
Increase in property development costs	(8,378)	(21,107)
Total changes in working capital	(7,067)	(62,266)
Cash flows from operation	27,333	(32,215)
Interest paid included in cost of sales	(435)	(504)
Tax paid, net of refund	(1,975)	(2,615)
Net cash flows from operating activities	<u>24,923</u>	<u>(35,334)</u>
Investing activities		
Interest received	1,375	1,823
Proceeds from disposal of property, plant and equipment	32	754
Purchase of property, plant and equipment	(1,308)	(2,550)
Net cash flows used in investing activities	<u>99</u>	<u>27</u>

(The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2013)

EKSONS CORPORATION BERHAD (205814-V)
Condensed Consolidated Statement of Cash Flows
For The Period Ended 31 December 2013

	9 Months Ended	
	31.12.2013	31.12.2012
	RM'000	RM'000
	unaudited	unaudited
Financing activities		
Dividend paid	(4,926)	(4,105)
Dividend paid to non-controlling interest	(3,000)	-
Proceeds from short term borrowings, net of repayment	(3,316)	2,364
Net cash flows (used in)/from financing activities	<u>(11,242)</u>	<u>(1,741)</u>
Net increase/(decrease) in cash and cash equivalent	13,780	(37,048)
Cash and cash equivalents at 1 April	74,534	132,189
Cash and cash equivalents at 31 December	<u>88,314</u>	<u>95,141</u>
Analysis of cash and cash equivalents		
Fixed deposits	16,695	57,680
Cash and bank balances	71,619	37,461
Less : Fixed deposits pledged as security	-	-
	<u>88,314</u>	<u>95,141</u>

(The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2013)

EKSONS CORPORATION BERHAD (205814-V)
Condensed Consolidated Statement Of Changes In Equity
For The Period Ended 31 December 2013

	← Attributable to owners of the Company →						Non-controlling interest RM'000	Total RM'000
	Non-Distributable			Distributable				
	Share Capital RM'000	Reserve arising on consolidation RM'000	Translation Reserve RM'000	Retained Profits RM'000	Equity attributable to the owners of the Company RM'000			
Current Year To Date								
<u>Ended 31 December 2013</u>								
Opening balance at 1 April 2013	131,370	266	122	271,048	402,806	31,997		434,803
Total comprehensive income	-	-	(4)	18,667	18,663	3,613		22,276
Transactions with owners								
Dividend paid	-	-	-	(4,926)	(4,926)	(3,000)		(7,926)
Total transactions with owners	-	-	-	(4,926)	(4,926)	(3,000)		(7,926)
Closing balance at 31 December 2013	131,370	266	118	284,789	416,543	32,610		449,153

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2013)

EKSONS CORPORATION BERHAD (205814-V)
Condensed Consolidated Statement Of Changes In Equity
For The Period Ended 31 December 2013

	← Attributable to owners of the Company →						Non-controlling interest RM'000	Total RM'000
	Non-Distributable			Distributable		Equity attributable to the owners of the Company RM'000		
	Share Capital RM'000	Reserve arising on consolidation RM'000	Translation Reserve RM'000	Retained Profits RM'000				
Preceding Year Corresponding Period Ended 31 December 2012								
Opening balance at 1 April 2012	131,370	718	137	256,651	388,876	27,575	416,451	
Total comprehensive income	-	-	(19)	18,084	18,065	5,125	23,190	
Transactions with owners								
Dividend paid	-	-	-	(4,105)	(4,105)	-	(4,105)	
Realisation of revaluation reserve	-	(250)	-	250	-	-	-	
Total transactions with owners	-	(250)	-	(3,855)	(4,105)	-	(4,105)	
Closing balance at 31 December 2012	131,370	468	118	270,880	402,836	32,700	435,536	

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2013)

EKSONS CORPORATION BERHAD (205814-V)

EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2013

1. Basis of Preparation

The interim financial statement are unaudited and have been prepared in accordance with the requirements of FRS 134: Interim Financial Reporting and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial report should be read in conjunction with the audited financial statements for the financial year ended 31 March 2013. 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 2013.

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 2013 except for the adoption of the following new and revised Financial Reporting Standards ("FRSs") and amendment to FRS:

FRS101	Presentation of Items of Other Comprehensive Income (Amendment to FRS 101)
Amendments to FRS 101	Presentation of Financial Statements (Improvements to FRSs (2012))
FRS 10	Consolidated Financial Statements
FRS 11	Joint Arrangements
FRS 12	Disclosure of Interest in Other Entities
FRS 13	Fair Value Measurement
FRS 119	Employee Benefits
FRS 127	Separate Financial Statements
FRS 128	Investment in Associates and Joint Ventures
Amendment to IC Interpretation 2	Members' Shares in Co-operative Entities and Similar Instruments (Improvements to FRSs (2012))
IC Interpretation 20	Stripping Costs in the Production Phase of a Surface Mine
Amendments to FRS 7	Disclosures – Offsetting Financial Assets and Financial Liabilities
Amendments to FRS 1	First-time Adoption of Malaysian Financial Reporting Standards - Government Loans
Amendments to FRS 1	First-time Adoption of Malaysian Financial Reporting Standards (Improvements to FRSs (2012))
Amendments to FRS 116	Property, Plant and Equipment (Improvements to FRSs (2012))
Amendments to FRS 132	Financial Instruments: Presentation(Improvements to FRSs (2012))
Amendments to FRS 134	Interim Financial Reporting (Improvements to FRSs (2012))
Amendments to FRS 10	Consolidated Financial Statements: Transition Guidance
Amendments to FRS 11	Joint Arrangements: Transition Guidance
Amendments to FRS 12	Disclosure of Interests in Other Entities: Transition Guidance

The adoption of the above FRSs did not have any significant impact on the financial statements upon their initial application.

EKSONS CORPORATION BERHAD (205814-V)

EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2013

2. Changes in Accounting Policies (Continued)

The Group has not early adopted the following FRS and IC Interpretations which have effective dates as follow:

	Effective for financial periods beginning on or after
Amendments to FRS 132 Offsetting Financial Asset and Financial Liabilities	1 January 2014
Amendments to FRS 10, Investment Entities FRS 12 and FRS 127	1 January 2014
FRS 9 Financial Instruments	1 January 2015

The FRS and Interpretation above are expected to have no significant impact on the financial statements of the Group upon their initial application.

3. Malaysian Financial Reporting Standards

On 19 November 2011, the Malaysian Accounting Standards Board (MASB) issued a new MASB approved accounting framework, the Malaysian Financial Reporting Standards (MFRS Framework).

The MFRS Framework is to be applied by all Entities Other Than Private Entities for annual periods beginning on or after 1 January 2012, with the exception of entities that are within the scope of MFRS 141 Agriculture (MFRS 141) and IC Interpretation 15 Agreements for Construction of Real Estate (IC 15), including its parent, significant investor and venturer (herein called 'Transitioning Entities').

Transitioning Entities will be allowed to defer adoption of the new MFRS Framework. Consequently, adoption of the MFRS Framework by Transitioning Entities will be mandatory for annual periods beginning on or after 1 January 2014.

On 7 August 2013, MASB has decided to allow the Transitioning Entities to further defer the adoption of the MFRS Framework for another year. The MFRS Framework will therefore be mandated for all companies for annual period beginning on or after 1 January 2015.

The Group falls within the scope definition of Transitioning Entities and accordingly, will be required to prepare financial statements using the MFRS Framework in its first MFRS financial statements for the year ending 31 March 2016.

4. Disclosure of audit qualification

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

5. Seasonality or cyclicalality 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 cyclicalality factors.

EKSONS CORPORATION BERHAD (205814-V)

EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2013

6. 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.

7. 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.

8. 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.

9. Dividends paid

On 31 May 2013, the Board of Directors proposed a final dividend in respect of the financial year ended 31 March 2013 of 3 sen per share under the single tier system (31 March 2012: 2.5 sen per share).

The final dividend was approved by shareholder during the Company's Annual General Meeting held on 30 September 2013 and was paid on 4 November 2013 to shareholders whose names appeared on the Record of Depositors of Eksons Corporation Berhad at the close of business on 10 October 2013.

10. Operating expenses

	3 months Ended		9 Months Ended	
	31.12.13 RM'000	31.12.2012 RM'000	31.12.13 RM'000	31.12.2012 RM'000
Depreciation	2,872	3,306	8,606	9,732
Amortisation of prepaid land lease payments	39	39	117	117
Interest expenses included in cost of sales	136	157	435	504
Property, plant and equipment written off	-	-	1	4
Realised loss on foreign exchange	(2)	432	5	3
Cost of sales	64,887	46,007	147,726	151,720
Marketing and distribution expenses	13,072	7,621	24,849	21,168
Administration expenses	2,273	2,280	7,355	6,458
Other expenses	851	96	1,124	272
Total operating expenses	84,128	59,938	190,218	189,978

EKSONS CORPORATION BERHAD (205814-V)**EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2013****11. Other operating income**

	3 months Ended		9 Months Ended	
	31.12.13 RM'000	31.12.2012 RM'000	31.12.13 RM'000	31.12.2012 RM'000
Interest income	396	578	1,375	1,823
Miscellaneous income	225	92	874	315
Total other operating income	621	670	2,249	2,138

12. Segmental reporting

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

	Timber Operations RM'000	Trading RM'000	Property and Investment Holdings RM'000	Property Development RM'000	Eliminations RM'000	Consolidated RM'000
Segment Revenue						
External sales	177,863	-	36	36,686	-	214,585
Inter-segment sales	81,318	-	17,000	3,355	(101,673)	-
Total revenue	<u>259,181</u>	<u>-</u>	<u>17,036</u>	<u>40,041</u>	<u>(101,673)</u>	<u>214,585</u>
Segment Result						
Operating profit/(loss) before interest and tax	12,032	471	16,757	12,981	(17,000)	25,241
Interest income	982	-	129	264	-	1,375
Income taxes	(240)	161	(5)	(4,252)	-	(4,336)
Net profit/(loss)	<u>12,774</u>	<u>632</u>	<u>16,881</u>	<u>8,993</u>	<u>(17,000)</u>	<u>22,280</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.

13. 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 2013

14. 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.

15. Capital commitments

As at 31 December 2013, there were no material capital commitments for capital expenditure by the Group which might have a material impact on the financial position or business of the Group except as disclosed below:

	As at 31.12.2013 RM'000
Approved and contracted for:	
Land held for property development	39,666,789
	<u>39,666,789</u>

16. 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 2013. The contingent liabilities represent corporate guarantees in respect of banking facilities granted to subsidiary companies.

As at 31 December 2013, the amount of banking facilities utilised which were secured by corporate guarantees was RM6.3 million.

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

The Group's turnover and profit after taxation for the quarter under review are RM84.4 million and RM1.0 million respectively. In the corresponding quarter of the previous financial year, the Group's turnover and profit after taxation were RM61.5 million and RM4.0 million respectively.

The Group's turnover and profit after taxation for the financial year to date are RM214.6 million and RM22.3 million respectively. In the corresponding period of the previous financial year, the Group's turnover and profit after taxation were RM209.4 million and RM23.2 million respectively.

The performance of the Group's timber and property development divisions, which are its main operating divisions, are as follow:

Timber

The division turnover and profit after taxation for the quarter under review are RM80.8 million and RM2.6 million respectively. In the corresponding quarter of the previous financial year, the division's turnover and profit after taxation were RM49.5 million and RM1.4 million respectively.

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

Timber

The division's turnover and profit after taxation for the first nine months of the current financial year are RM177.9 million and RM12.8 million respectively. In the corresponding period of the previous financial year, the division's turnover and profit after taxation were RM154.6 million and RM10.6 million respectively.

Slight improvement in selling prices and demand gave rise to the higher turnover and earnings.

Property Development

The property development division's turnover and loss after taxation for the quarter under review are RM3.6 million and RM1.6 million respectively. In the corresponding quarter of the previous financial year, the division's turnover and profit after taxation were RM12.0 million and RM2.5 million respectively.

The division's turnover and profit after taxation for the financial year to date are RM36.7 million and RM9.0 million respectively. In the corresponding period of the previous financial year, the division's turnover and profit after taxation were RM54.8 million and RM12.7 million.

The turnover for the quarter under review is mainly from the last phase of The Atmosphere project that is still under construction. Sales of the division are affected by a soft property market brought about by lending curbs by financial institutions.

18. Material changes in the results of the current quarter compared to the results of the the preceding quarter

The Group's turnover and profit after taxation for the quarter under review are RM84.4 million and RM1.0 million respectively. In the immediate preceding quarter, the Group's turnover and profit after taxation were RM50.3 million and RM7.7 million respectively.

The performance of the Group's timber and property development divisions, which are its main operating divisions, are as follow:

Timber

The division turnover and profit after taxation for the quarter under review are RM80.8 million and RM2.6 million respectively. In the immediate preceding quarter, the division's turnover and profit after taxation were RM47.8 million and RM8.0 million respectively.

The division's lower profit after taxation for the period under review is mainly due to higher production costs and the disposal of some low quality stocks at lower prices.

Property Development

The property development division's turnover and loss after taxation for the quarter under review are RM3.6 million and RM1.6 million respectively. In the immediate preceding quarter, the division's turnover and loss after taxation were RM2.4 million and RM0.9 million respectively.

As mentioned above, the division is affected by the current soft property market.

EKSONS CORPORATION BERHAD (205814-V)

EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2013

19. Prospects and Outlook

Timber

The plywood market is expected to remain at current levels in the near term as there are no catalysts for a significant pick-up in demand yet. Production costs are expected to be higher in the coming months due to the spillover effect of reduced government subsidies for utilities such as electricity. However the division's current cost controls measures should ensure that its margins remain positive.

Property Development

Going forward, the division is expected to launch a residential project in Selangor. The division will be vigilant to time its launch given the current soft market conditions.

Having taken into account the above, among other factors, the Board expects the Group's earnings to remain positive.

20. Variance of actual profit from forecast profit

Not applicable.

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

	Current Quarter RM'000	Financial Period-to-date RM'000
Taxation		
- Current year charge	71	(2,776)
Deferred taxation		
- Current year	<u>-</u>	<u>(1,560)</u>
	<u>71</u>	<u>(4,336)</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.

22. Status of corporate proposal

On 6 December 2013, shareholders had approved a proposed share buy-back at an Extraordinary General Meeting.

EKSONS CORPORATION BERHAD (205814-V)

**EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2013**

23. Group borrowings and debt securities

	As at 31.12.2012 RM'000
Short term borrowings	
- secured	6,301
- unsecured	12,112
	<u>18,413</u>

All the above borrowings are denominated in local currency.

24. Material litigation

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

25. Proposed dividend

The Board of Directors does not recommend any interim dividend for the financial quarter ended 31 December 2013. (31 December 2012 : Nil).

26. Disclosure requirements pursuant to implementation of FRS 139

Part A: Disclosure of derivatives

As at 31 December 2013, the Group did not hold any financial derivatives.

Part B: Disclosure of gains/losses arising from fair value changes of financial liabilities

As at 31 December 2013, the Group did not have any gains/losses arising from fair value changes of financial liabilities.

Part C: Disclosure of breakdown of realised and unrealised profits or losses

The Group's realised and unrealised retained profits are as follows:

	As at 31.12.2013 RM'000
Total retained profits of the Company and its subsidiaries:	
- Realised	268,471
- Unrealised	7,396
	<u>275,867</u>
Add: Consolidation adjustments	<u>8,922</u>
Total group retained profits as per consolidated accounts	<u>284,789</u>

EKSONS CORPORATION BERHAD (205814-V)

**EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2013**

27. Earnings per share

The earnings per share is calculated as follows :

	Financial Period-to-date RM'000
a. Basic	
Net profit attributable to ordinary shareholders (RM'000)	<u>18,667</u>
Number of ordinary shares in issue (in thousand)	<u>164,213</u>
Basic profit per ordinary share (sen)	<u>11.37</u>
b. Diluted	
Not applicable	

28. 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

27 February 2014