

**EKSONS CORPORATION BERHAD (199001014145 (205814-V))**  
**Unaudited Condensed Consolidated Statement of Comprehensive Income**  
**For The 3rd Financial Quarter Ended 31 December 2022**

	Note	Individual Quarter		Cumulative Quarter	
		Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
		31.12.2022	31.12.2021	31.12.2022	31.12.2021
		RM'000	RM'000	RM'000	RM'000
Revenue		8,507	18,935	51,119	70,938
Operating expenses	A9.	(31,530)	(20,900)	(78,597)	(73,671)
Other operating income	A10.	21,396	19,975	15,481	18,917
(Loss)/Profit before tax		(1,627)	18,010	(11,997)	16,184
Taxation	B5.	(44)	(148)	(138)	(277)
<b>(Loss)/Profit after tax</b>		<b>(1,671)</b>	<b>17,862</b>	<b>(12,135)</b>	<b>15,907</b>
<b>(Loss)/Profit net of tax, representing total comprehensive (expense)/income</b>		<b>(1,671)</b>	<b>17,862</b>	<b>(12,135)</b>	<b>15,907</b>

**(The Condensed Consolidated Income Statements should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2022 )**

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**For The 3rd Financial Quarter Ended 31 December 2022**

	Note	Individual Quarter		Cumulative Quarter	
		Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
		31.12.2022 RM'000	31.12.2021 RM'000	31.12.2022 RM'000	31.12.2021 RM'000
(Loss)/Profit attributable to :					
Owners of the Parent		(1,560)	17,751	(12,763)	14,060
Non-controlling interest		(111)	111	628	1,847
		<u>(1,671)</u>	<u>17,862</u>	<u>(12,135)</u>	<u>15,907</u>
Total comprehensive (expense)/income attributable to :					
Owners of the Parent		(1,560)	17,751	(12,763)	14,060
Non-controlling interest		(111)	111	628	1,847
		<u>(1,671)</u>	<u>17,862</u>	<u>(12,135)</u>	<u>15,907</u>
(Loss)/Earnings Per Share					
(a) Basic (sen)	B11.	(0.97)	10.99	(7.90)	8.71
(b) Diluted (sen)	B11.	-	-	-	-

**(The Condensed Consolidated Income Statements should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2022)**

**EKSONS CORPORATION BERHAD (199001014145 (205814-V))**  
**Unaudited Condensed Consolidated Statement of Financial Position**  
**As At 31 December 2022**

	As at 31.12.2022 RM'000 Unaudited	As at 31.03.2022 RM'000 Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	40,551	43,319
Land held for property development	17,297	17,297
	<u>57,848</u>	<u>60,616</u>
<b>Current assets</b>		
Property development costs	17,206	32,537
Inventories	88,376	85,619
Trade and other receivables	6,580	18,064
Other current assets	32,338	23,266
Current tax asset	1,321	1,091
Investment in securities	186,426	190,305
Term deposits	8,834	18,975
Cash and bank balances	16,597	8,911
	<u>357,678</u>	<u>378,768</u>
<b>TOTAL ASSETS</b>	<u><u>415,526</u></u>	<u><u>439,384</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 2022)**

**EKSONS CORPORATION BERHAD (199001014145 (205814-V))**  
**Unaudited Condensed Consolidated Statement of Financial Position**  
**As At 31 December 2022**

	As at 31.12.2022 RM'000 Unaudited	As at 31.03.2022 RM'000 Audited
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the Company</b>		
Share capital	131,370	131,370
Treasury shares	(3,356)	(3,356)
Retained earnings	236,543	249,306
	<u>364,557</u>	<u>377,320</u>
<b>Non-controlling interest</b>	21,772	21,144
<b>Total equity</b>	<u>386,329</u>	<u>398,464</u>
<b>Current liabilities</b>		
Short term borrowings	943	4,876
Trade and other payables	6,140	10,461
Other current liabilities	13,048	13,130
Current tax payable	190	1,164
Lease liability	37	37
	<u>20,358</u>	<u>29,668</u>
<b>Non current liabilities</b>		
Deferred tax liabilities	7,068	7,196
Term loan	1,771	4,056
	<u>8,839</u>	<u>11,252</u>
<b>Total liabilities</b>	<u>29,197</u>	<u>40,920</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>415,526</u>	<u>439,384</u>
Net asset per share	2.39	2.47

**(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2022)**

**EKSONS CORPORATION BERHAD (199001014145 (205814-V))**  
**Unaudited Condensed Consolidated Statement Of Changes In Equity**  
**For The 3rd Financial Quarter Ended 31 December 2022**

	← Atributable to owners of the Company →					Total RM'000
	Share Capital RM'000	Revenue Reserve RM'000	Treasury Shares RM'000	Equity attributable to the owners of the Company RM'000	Non- controlling interest RM'000	
<b>Current Year To Date</b>						
<b>For The Period Ended 31 December 2022</b>						
Opening balance at 1 April 2022	131,370	249,306	(3,356)	377,320	21,144	398,464
(Loss)/profit net of tax, representing total comprehensive (expense)/income	-	(12,763)	-	(12,763)	628	(12,135)
<b>Transactions with owners</b>						
Shares dividend distribution	-	-	-	-	-	-
Acquisition of non-controlling interest in a subsidiary	-	-	-	-	-	-
Closing balance at 31 December 2022	131,370	236,543	(3,356)	364,557	21,772	386,329
<b>Preceding Year</b>						
<b>Corresponding Period</b>						
<b>For The Period Ended 31 March 2021</b>						
Opening balance at 1 April 2021	131,370	264,754	(3,356)	392,768	20,321	413,089
(Loss)/profit net of tax, representing total comprehensive (expense)/income	-	(15,448)	-	(15,448)	823	(14,625)
<b>Transactions with owners</b>						
Shares dividend distribution	-	-	-	-	-	-
Acquisition of non-controlling interest in a subsidiary	-	-	-	-	-	-
Closing balance at 31 March 2022	131,370	249,306	(3,356)	377,320	21,144	398,464

**(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2022)**

**EKSONS CORPORATION BERHAD (199001014145 (205814-V))**  
**Unaudited Condensed Consolidated Statement of Cash Flows**  
**For The 3rd Financial Quarter Ended 31 December 2022**

	9 Months Ended	
	31.12.2022 RM'000 Unaudited	31.03.2022 RM'000 Audited
<b>Operating activities</b>		
Loss before tax	(11,997)	(14,068)
<b>Adjustments for :</b>		
Depreciation	2,601	5,961
Gain on disposal of property, plant and equipment	(1,847)	(732)
Impairment of property, plant and equipment	-	3,759
Impairment of trade and other receivables	-	368
Interest expenses	215	1,012
Interest income	(3,060)	(2,753)
Inventories written off	-	166
Inventories written down	-	2,418
Property, plant and equipment written off	-	25
Dividend income from investment securities	(370)	(2)
Management fees for investment securities	743	-
Gain on foreign exchange	(8,406)	(3,398)
Loss on investment securities	19,563	8,605
Total adjustments	9,439	15,429
<b>Operating cash flows before changes in working capital</b>	<b>(2,558)</b>	<b>1,361</b>
<b>Changes in working capital :</b>		
Decrease in property development costs	15,331	11,205
(Increase)/decrease in inventories	(2,757)	16,629
Decrease/(increase) in trade and other receivables	11,485	(13,465)
Increase in other current assets	(9,072)	(3,039)
(Decrease)/increase in trade and other payables	(4,320)	1,017
Decrease in other current liabilities	(82)	(1,589)
Total changes in working capital	10,585	10,758
Cash flows from operations	8,027	12,119
Interest paid	(215)	(1,012)
Tax paid, net of refund	(1,470)	(539)
Net cash flows generated from operating activities	<u>6,342</u>	<u>10,568</u>

**(The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2022)**

**EKSONS CORPORATION BERHAD (199001014145 (205814-V))**  
**Unaudited Condensed Consolidated Statement of Cash Flows**  
**For The 3rd Financial Quarter Ended 31 December 2022**

	9 Months Ended	
	31.12.2022 RM'000 Unaudited	31.03.2022 RM'000 Audited
<b>Investing activities</b>		
Interest received	315	416
Dividend received from short term funds	-	2
Investment in securities	(4,906)	(29,685)
Proceeds from disposal of property, plant and equipment	3,033	1,615
Purchase of property, plant and equipment	(1,019)	(134)
Net cash flows used in investing activities	<u>(2,577)</u>	<u>(27,786)</u>
<b>Financing activities</b>		
Repayment of lease liabilities, net	-	(8)
Repayment of short term borrowings, net of repayment	(2,398)	(9,028)
Withdrawal of fixed deposit pledged for bank guarantees	-	2
Net cash flows used in financing activities	<u>(2,398)</u>	<u>(9,034)</u>
<b>Net increase/(decrease) in cash and cash equivalent</b>	<b>1,367</b>	<b>(26,252)</b>
<b>Cash and cash equivalents at the beginning of the financial year</b>	<b>23,305</b>	<b>49,557</b>
<b>Cash and cash equivalents at the end of the financial year</b>	<b><u>24,672</u></b>	<b><u>23,305</u></b>
<b>Analysis of cash and cash equivalents</b>		
Term deposit	8,834	18,975
Cash and bank balances	16,597	8,911
Bank Overdraft	(378)	(4,199)
Deposit pledged for BG	(381)	(382)
	<u>24,672</u>	<u>23,305</u>

**(The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2022)**

**PART A: EXPLANATION NOTES AS PER MFRS 134**

**A1. Basis of Preparation**

The interim financial report is unaudited and has been prepared in accordance with the requirements of MFRS 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 2022. 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 2022.

**A2. Changes in Accounting Policies**

The audited financial statements of the Group for the year ended 31 March 2022 were prepared in accordance with Malaysian Financial Reporting Standards (MFRS). The significant accounting policies adopted are consistent with those of the audited financial statements for the financial year ended 31 March 2022 except for the adoption of the following new and revised standards effective as at 1 January 2022:

	<b>Effective for annual period beginning on or after</b>
MFRS 17 Insurance Contracts	1 January 2023
Amendments to MFRS 3: Reference to the Conceptual Framework	1 January 2022
Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred
Amendments to MFRS 17 Insurance Contracts	1 January 2023
Amendment to MFRS 17: Initial Application of MFRS 17 and MFRS 9 – Comparative Information	1 January 2023
Amendment to MFRS 101: Classification of Liabilities as Current or Non-current	1 January 2023
Amendments to MFRS 101: Disclosure of Accounting Policies	1 January 2023
Amendments to MFRS 108: Definition of Accounting Estimates	1 January 2023
Amendments to MFRS 112: Deferred Tax related to Assets and Liabilities arising from a Single Transaction	1 January 2023
Amendments to MFRS 116: Property, Plant and Equipment – Proceeds before Intended Use	1 January 2022
Amendments to MFRS 137: Onerous Contracts – Cost of Fulfilling a Contract	1 January 2022
Annual Improvements to MFRS Standards 2018 – 2020	1 January 2022

The above standards, amendments and annual improvements do not have significant impact on the financial reporting of the Group.

**A3. Disclosure of audit qualification**

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

**A4. Seasonality or cyclicity of interim operations**

The plywood manufacturing 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.



**A5. 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.

**A6. 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.

**A7. Issuances, cancellations, repurchases, resale and repayments of debt and equity securities**

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

**A8. Dividends paid**

There was no dividend paid during the financial period to date.

**A9. Operating expenses**

	3 Months Ended		9 Months Ended	
	31.12.2022	31.12.2021	31.12.2022	31.12.2021
	RM'000	RM'000	RM'000	RM'000
Depreciation	873	1,654	2,601	4,987
Interest expenses	70	145	215	770
Property, plant and equipment written off	-	-	-	25
Realised loss on foreign exchange	-	-	350	-
Realised loss on investment in securities	7,134	-	10,873	808
Unrealised loss on foreign exchange	9,855	-	-	-
Unrealised loss on investment in securities	-	-	8,690	-
Cost of sales	8,567	12,177	43,822	50,566
Marketing and distribution expenses	979	2,254	2,835	2,969
Administration and other expenses	4,052	4,670	9,211	13,546
<b>Total operating expenses</b>	<b>31,530</b>	<b>20,900</b>	<b>78,597</b>	<b>73,671</b>

**A10. Other operating income**

	3 Months Ended		9 Months Ended	
	31.12.2022 RM'000	31.12.2021 RM'000	31.12.2022 RM'000	31.12.2021 RM'000
Realised gain on investment in securities	-	111	-	-
Realised gain on foreign exchange	287	2,760	69	2,559
Unrealised gain on foreign exchange	-	9,725	8,687	4,974
Unrealised gain on investment in securities	19,577	6,423	-	8,379
Rental income	196	352	618	1,034
Interest income	1,107	122	3,060	1,354
Miscellaneous income	229	482	3,047	617
<b>Total other operating income</b>	<b>21,396</b>	<b>19,975</b>	<b>15,481</b>	<b>18,917</b>

**A11. Segmental reporting**

For The Period Ended 31 December 2022

	Plywood Manufacturing RM'000	Property and Investment Holdings RM'000	Property Development RM'000	Eliminations RM'000	Consolidated RM'000
<b>Segment Revenue</b>					
External sales	19,441	-	31,678	-	51,119
Inter-segment sales	526	-	-	(526)	-
<b>Total revenue</b>	<b>19,967</b>	<b>-</b>	<b>31,678</b>	<b>(526)</b>	<b>51,119</b>
<b>Segment Result</b>					
Segment (loss)/profit	(4,341)	(13,230)	2,751	(22)	(14,842)
Interest expense	-	(155)	(1,011)	951	(215)
Interest income	178	3,710	123	(951)	3,060
Net loss before taxation					(11,997)
Income taxes					(138)
<b>Net loss after taxation</b>					<b>(12,135)</b>

**A11. Segmental reporting (cont'd)**

For The Period Ended 31 December 2021

	Plywood Manufacturing RM'000	Property and Investment Holdings RM'000	Property Development RM'000	Eliminations RM'000	Consolidated RM'000
<b>Segment Revenue</b>					
External sales	29,502	-	41,436	-	70,938
Inter-segment sales	319	-	-	(319)	-
Total revenue	<u>29,821</u>	<u>-</u>	<u>41,436</u>	<u>(319)</u>	<u>70,938</u>
<b>Segment Result</b>					
Segment (loss)/profit	(5,906)	14,475	7,030	-	15,599
Interest expense	-	(229)	(1,609)	1,068	(770)
Interest income	264	2,082	77	(1,068)	1,355
Net profit before taxation					16,184
Income taxes					(277)
Net profit after taxation					<u>15,907</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.

**A12. 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.

**A13. Changes in the composition of the Group**

There were no changes in the composition of the Group during the current quarter, including business combinations, acquisition or disposal of subsidiaries and long-term investments, restructurings, and discontinuing operations.

**A14. Capital commitments**

As at 31 December 2022, 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.

**A15. 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 2022. The contingent liabilities represent corporate guarantees in respect of banking facilities granted to subsidiary companies.

## PART B: ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS OF BURSA SECURITIES

## B1. Review of the performance of the Group for the period under review and financial year-to-date

The Group's financial results for current quarter and financial year to date are summarised as below :

	Individual Quarter (3rd Quarter)		Variance (%)	Cumulative Quarter (3rd Quarter)		Variance (%)
	31.12.2022 RM'000	31.12.2021 RM'000		31.12.2022 RM'000	31.12.2021 RM'000	
Revenue	8,507	18,935	-55%	51,119	70,938	-28%
(Loss)/Profit before interest and tax	(1,557)	18,155	-109%	(11,782)	16,954	-169%
(Loss)/Profit before tax	(1,627)	18,010	-109%	(11,997)	16,184	-174%
(Loss)/Profit after tax	(1,671)	17,862	-109%	(12,135)	15,907	-176%
(Loss)/Profit attributable to ordinary equity holders of the owner	(1,560)	17,751	-109%	(12,763)	14,060	-191%

**B1. Review of the performance of the Group for the period under review and financial year-to-date (cont'd)**

The performance of the Group's plywood manufacturing and property development divisions, which are its main operating divisions, were as follows:

*Plywood manufacturing*

The plywood manufacturing division's revenue and loss after taxation for the nine months ended 31 December 2022 were RM19.4 million and RM4.2 million respectively. In the corresponding period of the previous financial year, the division's revenue and loss after taxation were RM29.5 million and RM5.7 million respectively.

The division recorded a revenue and loss after taxation for the quarter under review of RM3.9 million and RM4.0 million respectively. In the corresponding quarter and period of the previous financial year, the division's revenue and loss after taxation were RM11.1 million and RM1.4 million respectively.

The revenue for the quarter under review was lower than the corresponding quarter due to weak demand from the export markets.

*Property Development*

The division's revenue and profit after taxation for the nine months ended 31 December 2022 were RM31.7 million and RM1.9 million respectively. In the corresponding period of the previous financial year, the division's revenue and profit after taxation were RM41.4 million and RM5.4 million respectively.

The division recorded a revenue and loss after taxation for the quarter under review of RM4.6 million and RM0.3 million respectively. In the corresponding quarter and period of the previous financial year, the division's revenue and profit after taxation were RM7.9 million and RM0.5 million. The loss for the quarter was largely due to increased contribution to authorities and marketing expenses.

**B2. Review of the performance of the Group for the quarter under review and immediate preceding quarter**

The Group's financial results for current quarter compared with immediate preceding quarter are summarised as below:

	Current Quarter 31.12.2022	Immediate Preceding Quarter 30.09.2022	Variance
	RM'000	RM'000	%
Revenue	8,507	24,669	-66%
(Loss)/Profit before interest and tax	(1,557)	3,398	-146%
(Loss)/Profit before tax	(1,627)	3,335	-149%
(Loss)/Profit after tax	(1,671)	3,251	-151%
(Loss)/Profit attributable to owner of the parent	(1,560)	3,369	-146%

The performance of the Group's plywood manufacturing and property development divisions, which are the Group's main operating divisions were as follows:

*Plywood manufacturing*

The division recorded a revenue and loss after taxation for the quarter under review of RM3.9 million and RM4.0 million respectively. In the immediate preceding quarter, the division's revenue and profit after taxation were RM10.9 million and RM1.9 million respectively.

*Property Development*

The division recorded revenue and loss after taxation for the quarter under review of RM4.6 million and RM0.3 million respectively. In the immediate preceding quarter, the division's revenue and loss after taxation were RM13.8 million and RM0.4 million respectively.

**B3. Prospects and Outlook***Plywood manufacturing*

The plywood manufacturing operations of the Group are based in Sabah. The operating environment due to global economic uncertainty, inflationary pressures and supply of labour and raw materials remains unpredictable and challenging. Thus, the Group has on 1 January 2023 discontinued the plywood manufacturing operations and the plywood manufacturing factory has been leased out for a tenure of five (5) years.

*Property Development*

With the continuing sales activities of our residential development, Affiniti Residences, bookings remain encouraging. However, the industry is facing challenges in securing end financing for purchasers. We continue to work with our supportive bankers to mitigate the issue.

The impending opening of the MRT station at Putra Permai by March 2023 will help in our sales and leasing efforts for our commercial development, The Atmosphere.

**B4. Variance of actual profit from forecast profit**

Not applicable.

**B5. Breakdown of tax charge and explanation on variance between effective and statutory tax rate for the current quarter and financial period-to-date**

	<b>Current Quarter RM'000</b>	<b>Financial Period-to-date RM'000</b>
Taxation		
- Current tax expense	(44)	(138)
- Overprovision in prior year	-	-
	<u>(44)</u>	<u>(138)</u>
Deferred taxation		
- Current deferred tax income	-	-
- Overprovision in prior year	-	-
	<u>(44)</u>	<u>(138)</u>

**B6. Status of corporate proposal**

There was no corporate proposal not completed at the date of this report.

**B7. Group borrowings and debt securities**

	As at 31.12.2022 RM'000
Short term borrowings - secured	943
Long term borrowings - secured	1,771
Total borrowings	<u>2,714</u>

All the above borrowings are denominated in Ringgit Malaysia.

**B8. Material litigation**

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

**B9. Proposed dividend**

There was no dividend declared or paid during the quarter under review.

**B10. Disclosure requirements pursuant to implementation of FRS 139**

**Part A: Disclosure of derivatives**

As at 31 December 2022, 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 2022, the Group did not have any gains/losses arising from fair value changes of financial liabilities.



**B11. Earnings per share**

The earnings per share is calculated as follows :

	Current year quarter RM'000	Preceding year quarter RM'000	Current year to date RM'000	Preceding year to date RM'000
<b>a. Basic</b>				
Net (loss)/gain attributable to ordinary shareholders (RM'000)	(1,560)	17,751	(12,763)	14,060
Number of ordinary shares in issue (in thousand)	161,480	161,480	161,480	161,480
Basic (loss)/gain per ordinary share (sen)	(0.97)	10.99	(7.90)	8.71

**b. Diluted**

Not applicable

**B12. Notes to Condensed Consolidated Statement of Comprehensive Income**

	Current quarter RM'000	Current year to date RM'000
<b>Net loss is arrived at after the following items:</b>		
a) Interest income	1,107	3,060
b) Other income	229	3,047
c) Rental income	196	618
d) Interest expense	(70)	(215)
e) Depreciation	(873)	(2,601)
f) Foreign exchange (loss)/gain - unrealised	(9,855)	8,687
g) Foreign exchange gain/(loss) - realised	287	(281)
h) Investment in securities gain/(loss) - unrealised	19,577	(8,690)
i) Investment in securities loss - realised	(7,134)	(10,873)

**B13. Subsequent event**

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

BY ORDER OF THE BOARD

Chua Siew Chuan  
Lim Lih Chau  
Company Secretaries

16 February 2023