



# LOH & LOH CORPORATION BERHAD

(Company No. 389765-V)

## UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE SECOND QUARTER ENDED 30 JUNE 2010

	Individual Quarter		Cumulative Period	
	Second Quarter Ended		Six Months Ended	
	<u>30-Jun-10</u>	<u>30-Jun-09</u>	<u>30-Jun-10</u>	<u>30-Jun-09</u>
	RM	RM	RM	RM
<b>Revenue</b>	42,418,860	53,896,314	84,474,095	96,555,370
Cost of sales	<u>(29,776,857)</u>	<u>(41,814,712)</u>	<u>(63,147,170)</u>	<u>(73,812,099)</u>
<b>Gross profit</b>	12,642,003	12,081,602	21,326,925	22,743,271
Other operating income	694,722	639,121	1,793,240	1,226,287
Administrative expenses excluding finance costs	(7,201,763)	(4,256,186)	(11,069,893)	(9,922,035)
Finance costs	<u>(8,297)</u>	<u>(21,830)</u>	<u>(26,098)</u>	<u>(42,656)</u>
<b>Profit before taxation</b>	6,126,665	8,442,707	12,024,174	14,004,867
Taxation	<u>(1,747,297)</u>	<u>(1,937,810)</u>	<u>(2,795,360)</u>	<u>(3,730,408)</u>
<b>Profit for the period</b>	<u>4,379,368</u>	<u>6,504,897</u>	<u>9,228,814</u>	<u>10,274,459</u>
<b>Other comprehensive income</b>	-	-	-	-
<b>Total comprehensive income for the period</b>	<u>4,379,368</u>	<u>6,504,897</u>	<u>9,228,814</u>	<u>10,274,459</u>
Total comprehensive income attributable to:				
Owners of the parent	4,374,776	6,615,147	9,308,497	10,514,360
Non-controlling interest	<u>4,592</u>	<u>(110,250)</u>	<u>(79,683)</u>	<u>(239,901)</u>
	<u>4,379,368</u>	<u>6,504,897</u>	<u>9,228,814</u>	<u>10,274,459</u>
<b>Earnings per share attributable to owners of the parent:</b>				
Basic (sen)	6.43	9.73	13.69	15.46
Diluted (sen)	<u>6.43</u>	<u>9.73</u>	<u>13.69</u>	<u>15.46</u>

(The Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2009.)



# LOH & LOH CORPORATION BERHAD

(Company No. 389765-V)

## UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 30 JUNE 2010

	As At End Of Current Quarter Ended <u>30-Jun-10</u> RM	As At End Of Preceding Year Ended <u>31-Dec-09</u> RM
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Property, plant and equipment	42,189,830	41,635,698
Investment properties	15,066,927	15,066,927
Land held for property development	28,573,814	27,981,574
Intangible assets	3,507,353	3,933,676
Other long-term investments	294,525	294,525
Deferred tax assets	220,751	271,212
	<u>89,853,200</u>	<u>89,183,612</u>
<b>Current Assets</b>		
Property development costs	50,816,615	41,551,790
Inventories	531,643	628,451
Trade and other receivables	43,804,981	76,334,669
Other short-term investments	8,216,924	61,568,993
Deposits, cash and bank balances	113,095,547	56,408,033
	<u>216,465,710</u>	<u>236,491,936</u>
<b>TOTAL ASSETS</b>	<u>306,318,910</u>	<u>325,675,548</u>



# LOH & LOH CORPORATION BERHAD

(Company No. 389765-V)

## UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 30 JUNE 2010

	As At End Of Current Quarter Ended <u>30-Jun-10</u> RM	As At End Of Preceding Year Ended <u>31-Dec-09</u> RM
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the parent</b>		
Share capital	68,000,000	68,000,000
Reserves	153,968,540	149,431,520
	<u>221,968,540</u>	<u>217,431,520</u>
<b>Non-controlling interest</b>	1,303,155	1,683,362
<b>Total equity</b>	<u>223,271,695</u>	<u>219,114,882</u>
<b>Non-current Liabilities</b>		
Hire purchase payables	311,328	678,670
Deferred tax liabilities	1,233,802	1,624,077
	<u>1,545,130</u>	<u>2,302,747</u>
<b>Current Liabilities</b>		
Trade and other payables	78,732,804	103,683,813
Taxation	2,769,281	574,106
	<u>81,502,085</u>	<u>104,257,919</u>
<b>Total liabilities</b>	<u>83,047,215</u>	<u>106,560,666</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>306,318,910</u>	<u>325,675,548</u>
<b>Net assets per share attributable to owners of the parent (RM)</b>	<u>3.28</u>	<u>3.22</u>

(The Condensed Consolidated Statements of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2009.)



# LOH & LOH CORPORATION BERHAD

(Company No. 389765-V)

## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE SECOND QUARTER ENDED 30 JUNE 2010

	Attributable to owners of the parent			Total RM	Non-controlling Interest RM	Total Equity RM
	<u>Non-distributable</u>		<u>Distributable</u>			
	Share Capital RM	Revaluation Reserve RM	Retained Earnings RM			
<b>As at 1 January 2010</b>	68,000,000	4,221,785	145,209,735	217,431,520	1,683,362	219,114,882
Effects on the adoption of FRS 139	-	-	328,523	328,523	-	328,523
<b>As at 1 January 2010 (restated)</b>	68,000,000	4,221,785	145,538,258	217,760,043	1,683,362	219,443,405
Disposal of a subsidiary	-	-	125,524	125,524	(300,524)	(175,000)
Total comprehensive income for the period	-	-	9,182,973	9,182,973	(79,683)	9,103,290
Dividends paid	-	-	(5,100,000)	(5,100,000)	-	(5,100,000)
<b>As at 30 June 2010</b>	68,000,000	4,221,785	149,746,755	221,968,540	1,303,155	223,271,695
<b>As at 1 January 2009</b>	68,000,000	4,221,785	122,398,980	194,620,765	1,991,044	196,611,809
Total comprehensive income for the period	-	-	10,514,360	10,514,360	(239,901)	10,274,459
Dividends paid	-	-	(5,099,998)	(5,099,998)	-	(5,099,998)
<b>As at 30 June 2009</b>	68,000,000	4,221,785	127,813,342	200,035,127	1,751,143	201,786,270

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



# LOH & LOH CORPORATION BERHAD

(Company No. 389765-V)

## UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE SECOND QUARTER ENDED 30 JUNE 2010

	<b>Six Months Ended 30-Jun-10 RM</b>	<b>Six Months Ended 30-Jun-09 RM</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before taxation	9,308,497	10,514,360
Adjustments for:-		
Non-cash items	2,659,560	2,743,494
Non-operating items	<u>(776,231)</u>	<u>(746,951)</u>
Operating profit before working capital changes	11,191,826	12,510,903
Working capital changes:-		
Net change in current assets	33,081,931	10,434,562
Net change in current liabilities	<u>(30,576,012)</u>	<u>(11,197,852)</u>
Cash generated in operations	13,697,745	11,747,613
Taxation paid	<u>(5,569,338)</u>	<u>(6,095,121)</u>
Net Cash Generated From Operating Activities	<u>8,128,407</u>	<u>5,652,492</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Equity investments	54,059,775	4,060
Other investments	<u>(2,346,021)</u>	<u>(157,550)</u>
Net Cash Generated From Investing Activities	<u>51,713,754</u>	<u>(153,490)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of borrowings	(524,932)	(586,454)
Dividends paid	<u>(5,099,998)</u>	<u>(5,100,000)</u>
Net Cash Used in Financing Activities	<u>(5,624,930)</u>	<u>(5,686,454)</u>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	54,217,231	(187,452)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD</b>	<u>55,161,172</u>	<u>52,532,002</u>
<b>CASH AND CASH EQUIVALENTS AT END OF THE PERIOD</b>	<u>109,378,403</u>	<u>52,344,550</u>

(The Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2009.)



# LOH & LOH CORPORATION BERHAD

(Company No. 389765-V)

## INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2010

### PART A - EXPLANATORY NOTES PURSUANT TO FRS 134: INTERIM FINANCIAL REPORTING

#### A1 Basis of preparation

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

The interim financial statements should be read in conjunction with the audited financial statements of the Group for the year ended 31 December 2009. The accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in the most recent audited financial statements for the financial year ended 31 December 2009, except for the mandatory adoption of the following new and revised Financial Reporting Standards ("FRSs") and Issues Committee Interpretations ("IC Int.") effective for the financial period beginning on 1 January 2010:

FRS 7	Financial Instruments: Disclosures
FRS 8	Operating Segments
FRS 101	Presentation of Financial Statements (revised)
FRS 123	Borrowing Costs
FRS 139	Financial Instruments: Recognition and Measurement
Amendments to FRS 1	First-time Adoption of Financial Reporting Standards
Amendments to FRS 127	Consolidated and Separate Financial Statements: Cost of an Investment in a Subsidiary, Jointly Controlled Entity or Associate
Amendments to FRS 2	Share-based Payment - Vesting Conditions and Cancellations
Amendments to FRS 132	Financial Instruments: Presentation
Amendments to FRS 139	Financial Instruments: Recognition and Measurement
Amendments to FRS 7	Financial Instruments: Disclosures
IC Int. 9	Reassessment of Embedded Derivatives
IC Int. 10	Interim Financial Reporting and Impairment
IC Int. 11	FRS 2 - Group and Treasury Share Transactions
IC Int. 13	Customer Loyalty Programmes
IC Int. 14	FRS 119 - The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction

The adoption of the above did not have any significant effects on the interim financial report upon their initial application, other than as discussed below:

#### (a) **FRS 101 (revised): Presentation of Financial Statements**

Prior to the adoption of the revised FRS 101, the components of the financial statements presented consisted of a balance sheet, an income statement, a statement of changes in equity, a cash flow statement and notes to the financial statements. With the adoption of the revised FRS 101, the components of the interim financial statements presented consist of a statement of financial position, a statement of comprehensive income, a statement of changes in equity, a statement of cash flows and notes to the financial statements.



# LOH & LOH CORPORATION BERHAD

(Company No. 389765-V)

## INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2010

### PART A - EXPLANATORY NOTES PURSUANT TO FRS 134: INTERIM FINANCIAL REPORTING

#### A1 Basis of preparation (continued)

##### (a) FRS 101 (revised): Presentation of Financial Statements (continued)

The effects of the change in presentation are as follows:

The gains and losses that were recognised directly in equity in the preceding year corresponding period are presented as components in other comprehensive income in the statement of comprehensive income. The total comprehensive income for preceding year corresponding period is presented separately and allocation is made to show the amount attributable to owners of the parent and to non-controlling interests. The effects on the comparatives to the Group on adoption of FRS 101 are as follows:

For the period ended 30 June 2009	As previously reported Income Statement	Effects on adoption of FRS 101 (revised)	As restated Statement of Comprehensive Income
	RM	RM	RM
Profit for the period	10,274,459		10,274,459
Other comprehensive income	-		-
Total comprehensive income	<u>10,274,459</u>	-	<u>10,274,459</u>
Attributable to:			
Owners of the parent	10,514,360		10,514,360
Non-controlling interest	<u>(239,901)</u>		<u>(239,901)</u>
	<u>10,274,459</u>	-	<u>10,274,459</u>

##### (b) Amendment to FRS 117: Leases

FRS 117 clarifies on the classification of leases of land and buildings. The Group reassessed the classification of a leasehold land as a finance lease or an operating lease based on the extent of risks and rewards associated with the land. The Group has determined that leasehold land of the Group are in substance an operating lease. The amendments did not have any impact on the financial position and result of the Group.

##### (c) FRS 139: Financial Instruments: Recognition and Measurement, and Amendments to FRS 139 Financial Instruments: Recognition and Measurement

The new standard on FRS 139 establishes principles for recognising and measuring financial assets, financial liabilities and some contracts to buy and sell non-financial items.



# LOH & LOH CORPORATION BERHAD

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## INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2010

### PART A - EXPLANATORY NOTES PURSUANT TO FRS 134: INTERIM FINANCIAL REPORTING

#### A1 Basis of preparation (continued)

##### (c) FRS 139: Financial Instruments: Recognition and Measurement, and Amendments to FRS 139 Financial Instruments: Recognition and Measurement (continued)

FRS 139 has been applied prospectively in accordance with the transitional provisions of the standard. In accordance to the transitional provisions for first-time adoption of FRS 139, adjustments arising from re-measuring the financial instruments as at 1 January 2010 were recognised as adjustments of the opening balance of retained earnings or other appropriate reserves. Comparatives are not adjusted.

Since FRS 139 is applied prospectively, its adoption does not affect the profit or loss for the preceding year corresponding quarter ended 30 June 2009.

The effects on adopting FRS 139 on the opening reserves of the Group and other items of the consolidated statement of financial position as at 1 January 2010 are as follows:

	Balance as at 1 January 2010 before the adoption of FRS 139 RM	Effects on adopting FRS 139 RM	Balance as at 1 January 2010 after the adoption of FRS 139 RM
Retained earnings	145,209,735	328,523	145,538,258

Statement of financial position as at 30 June 2010	Increase/ (Decrease) RM
Retained earnings	328,523

The adoption of other new and revised FRSs, IC Int. and amendments to FRSs and IC Int. has no financial impact on the current interim financial statements or on the consolidated financial statements of the previous financial year.

#### A2 Audit report of preceding annual financial statements

The audit report of the Group's annual audited financial statements for the year ended 31 December 2009 was not subject to any qualification.



# LOH & LOH CORPORATION BERHAD

(Company No. 389765-V)

## INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2010

### PART A - EXPLANATORY NOTES PURSUANT TO FRS 134: INTERIM FINANCIAL REPORTING

#### A3 Seasonal or cyclical factors

The business operations of the Group were not affected by seasonal and cyclical factors.

#### A4 Material items affecting interim financial statements

There were no material items affecting assets, liabilities, equity, net income, or cash flows of the Group during the financial period under review.

#### A5 Changes in estimates

There are no significant changes in estimates of amounts reported in prior financial years that have materially affected the results of the current financial period.

#### A6 Debts and equity securities

There were no issuance and repayment of debts and equity securities, share buybacks, share cancellations, shares held as treasury shares and resale of treasury shares for the current financial period.

#### A7 Dividends paid

Dividends paid in the current interim period was as follows:

	6 months ended 30 June 2010		6 months ended 30 June 2009	
	Gross dividend per share	Amount of dividend net of 25% tax	Gross dividend per share	Amount of dividend net of 26% tax
	Sen	RM	Sen	RM
Final dividend approved by shareholders in respect of the year ended 31 December 2009 paid on 18 June 2010	10	5,100,000		
Final dividend approved by shareholders in respect of the year ended 31 December 2008 paid on 15 May 2009			10	5,099,998



# LOH & LOH CORPORATION BERHAD

(Company No. 389765-V)

## INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2010

### PART A - EXPLANATORY NOTES PURSUANT TO FRS 134: INTERIM FINANCIAL REPORTING

#### A8 Segmental information

The segmental information by business activities for the financial period ended 30 June 2010 :

	Revenue		Segment profit/(loss) RM	Segment assets RM
	External RM	Inter-segment RM		
Construction	70,143,978	9,247,077	11,482,867	257,187,739
Property development	1,374,201	-	64,900	98,409,858
Investments	1,089,224	8,258,000	9,827,459	228,929,104
Quarrying & trading	11,866,692	-	328,743	24,879,158
Total	84,474,095	17,505,077	21,703,969	609,405,859
Consolidation adjustments:				
Inter-segment transactions	-	(17,505,077)	(9,679,795)	-
Inter-company balances	-	-	-	(303,086,949)
	84,474,095	-	12,024,174	306,318,910

#### A9 Valuation of property, plant and equipment

There was no valuation of property, plant and equipment in the current period under review.

#### A10 Material events subsequent to the end of the current period

There were no material events subsequent to the balance sheet date that have not been reflected in the financial statements.

#### A11 Changes in the composition of the Group

On 16 March 2010, Water Engineering Technology Sdn Bhd ("WET"), a wholly owned subsidiary of the Company, entered into a Share Sale Agreement with Air Pollution Control Engineering Sdn Bhd ("APCE") and Mr Yap Kam Biow to divest its 65% equity interest comprising 325,000 ordinary shares of RM 1.00 each in WET Air Sdn Bhd ("WET Air") to APCE for a total cash consideration of RM 601,000. The transaction was completed on 5 May 2010.



# LOH & LOH CORPORATION BERHAD

(Company No. 389765-V)

## INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2010

### PART A - EXPLANATORY NOTES PURSUANT TO FRS 134: INTERIM FINANCIAL REPORTING

#### A12 Changes in contingent liabilities and contingent assets

In the ordinary course of business, the Group has given guarantees to banks as security for new bank guarantee issued as follows:

	RM
Performance of projects undertaken	5,588,187
Advance payment bond	10,000,000
Projects tendered	<u>9,000,000</u>

#### A13 Related party transactions

The Group has no significant related party transactions in the current quarter.

#### A14 Deposits, cash and bank balances

	<u>30-June-10</u>	<u>31-Dec-09</u>
	RM	RM
Short term deposits with financial institutions	81,642,175	11,435,441
Cash and bank balances	<u>31,453,372</u>	<u>44,972,592</u>
Deposits, cash and bank balances	113,095,547	56,408,033
**Restricted deposits, cash and bank balances	<u>(3,717,144)</u>	<u>(1,246,861)</u>
Cash and cash equivalents	<u>109,378,403</u>	<u>55,161,172</u>

\*\*Included in deposits, cash and bank balances are amounts held in trust by a trustee under an investment management agreement for discretionary accounts and are not available for use.



# LOH & LOH CORPORATION BERHAD

(Company No. 389765-V)

## INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2010

### PART B - EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

#### B1 Review of performance

For the financial period ended 30 June 2010, the construction division was the major contributor to the Group's results.

The Group's construction division registered a higher revenue of RM 70.14 million and higher profit before taxation of RM 11.48 million for the financial period ended 30 June 2010, as compared to a revenue of RM 65.75 million and profit before taxation of RM 9.67 million in the preceding financial period ended 30 June 2009.

The Group's property development division generated a lower revenue of RM 1.37 million and profit before tax of RM 0.06 million for the financial period ended 30 June 2010, as compared to a revenue of RM 21.79 million and profit before taxation of RM 4.34 million in the preceding financial period ending 30 June 2009, due to the completion of the property development project.

#### B2 Material changes in the quarterly results compared to the results of the preceding quarter

The Group generated revenue of RM 42.42 million and profit before taxation of RM 6.13 million for the second quarter of 2010 as compared to revenue of RM 42.06 million and profit before taxation of RM 5.90 million for the preceding quarter.

#### B3 Prospects

The Board is optimistic that the Group's performance for the financial year ending 31 December 2010 will be satisfactory based on the existing order book and new contracts secured.

#### B4 Profit forecast and profit guarantee

This is not applicable to the Group.

#### B5 Taxation

	Individual Quarter Second Quarter Ended		Cumulative Period Six Months Ended	
	30-Jun-10 RM '000	30-Jun-09 RM '000	30-Jun-10 RM '000	30-Jun-09 RM '000
Current taxation:				
- current year	2,034	1,629	3,119	3,459
- prior years		673		673
Deferred taxation	(287)	(364)	(324)	(402)
	<u>1,747</u>	<u>1,938</u>	<u>2,795</u>	<u>3,730</u>



# LOH & LOH CORPORATION BERHAD

(Company No. 389765-V)

## INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2010

### PART B - EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

#### B5 Taxation (continued)

The explanation on the variance between the statutory tax rate and effective tax rate are as follows:

	Individual Quarter Second Quarter Ended		Cumulative Period Six Months Ended	
	30-Jun-10	30-Jun-09	30-Jun-10	30-Jun-09
	%	%	%	%
Statutory tax rate	25.00	25.00	25.00	25.00
Expenses not deductible for tax purposes	3.32	1.78	1.71	2.28
Non-taxable income	-	(7.79)	(4.56)	(3.73)
Deferred tax benefits not recognised	0.20	0.31	1.09	
Under/(over) provision for prior years	-	3.65	-	1.94
Average effective tax rate	28.52	22.95	23.24	25.49

#### B6 Sale of unquoted investments and properties

There was no sale of unquoted investment and properties for the current quarter and financial period to date.

#### B7 Quoted securities

(a) The total purchases and disposals of quoted securities for the current quarter and financial period to date and profit/(loss) arising therefrom are as follows:

	Current Quarter RM '000	Cumulative Period To-Date RM '000
Total purchases	1,209	3,310
Total disposals	2,513	5,079
Total gain/(loss) on disposals	381	630



# LOH & LOH CORPORATION BERHAD

(Company No. 389765-V)

## INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2010

### PART B - EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

#### B7 Quoted securities (continued)

(b) Total investments in quoted shares as at 30 June 2010 are as follows

	RM '000
Total investments at cost	4,956
Provision for diminution in value	<u>(605)</u>
Total investments at book value/carrying amount	<u>4,351</u>
Total investments at market value	<u>4,443</u>

(c) The adoption of FRS 139 has resulted in the Group's quoted securities classified under "Financial Assets at Fair Value through Profit and Loss (FAFVPL)".

FAFVPL are subsequently measured at fair value with gain or loss recognised in profit or loss. This category of financial assets is classified as current assets.

	RM '000
Fair value gain recognised in profit or loss	<u>92</u>

#### B8 Corporate proposals

There were no corporate proposals announced for the current financial period under review.

#### B9 Group borrowings and debt securities

Other than hire purchase commitments, the Group has no borrowings as at 30 June 2010.

#### B10 Derivative financial instruments

The Group has no derivative financial instruments for the current financial period under review.

#### B11 Changes in material litigation

There was no pending material litigation as at the date of this report.

#### B12 Dividend

The Board of Directors does not recommend the payment of an interim dividend for the financial quarter ended 30 June 2010.



# LOH & LOH CORPORATION BERHAD

(Company No. 389765-V)

## INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2010

### PART B - EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

#### B13 Earnings per share

The basic and diluted earnings per share is calculated based on: -

- a) the Group net profit for the reporting period attributable to ordinary shareholders of RM 9.31 million; and
- b) the weighted average number of ordinary shares outstanding during the reporting period of 68.00 million shares of RM1.00 each.

#### BY ORDER OF THE BOARD

CHUA SIEW CHUAN  
Company Secretary  
Kuala Lumpur  
Date: 19 August 2010