



# LEBAR DAUN BERHAD (590945-H)

12 May, 2009

## BURSA MALAYSIA SECURITIES BERHAD

Issues & Listing  
9<sup>th</sup> Floor, Exchange Square  
Bukit Kewangan  
50200 Kuala Lumpur

Attention : Mr Inderjit Singh

Dear Sirs

### LEBAR DAUN BERHAD ("LDAUN")

#### Errata - Audited Financial Statements For The Financial Year Ended 31<sup>st</sup> December 2008

We refer to the Audited Financial Statements for the financial year ended 31<sup>st</sup> December 2008, which was submitted to Bursa Malaysia Securities Berhad via Bursa Link on 29 April 2009.

We wish to inform that there were typographical errors on the Notes to the financial statements (pages 24 and 34) and the amendments are as follows:

Page No.	Notes to the financial statements	As previously disclosed	Should be read as
24	Note 2. Significant accounting policies (continued) - The sub-heading (ii) of (v) Share capital	2% Irredeemable Convertible Unsecured Loan Stocks 2004/2008 ("ICULS")	2% Irredeemable Convertible Unsecured Loan Stocks 2004/2007 ("ICULS")
34	Note 12. Loans and borrowings -The amount of Finance lease liabilities of the Company for year 2007 under Non-current	RM 31,20	RM 31,207

We enclose herewith fifteen (15) copies each of the amended pages for your attention.

We apologise for any inconvenience caused.

Yours faithfully  
For and on behalf of  
LEBAR DAUN BERHAD

  
ZAWARDI BIN SALLEH  
Company Secretary

## 2. Significant accounting policies (continued)

### (t) Earnings per share

The Group presents basic and diluted earnings per share (EPS) data for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period. Diluted EPS is determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding for the effects of all dilutive potential ordinary shares, which comprise convertible notes and share options granted to employees.

### (u) Segment reporting

A segment is a distinguishable component of the Group that is engaged either in providing products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those of other segments.

### (v) Share capital

#### (i) *Share capital*

Ordinary shares are recorded at the nominal value and proceeds in excess of the nominal value of shares issued, if any, are accounted for as share premium. Both ordinary shares and share premium are classified as equity. Cost incurred directly attributable to the issuance of shares are accounted for as a deduction from share premium. Otherwise they are charged to the income statement. Dividends to shareholders are recognised in equity in the period in which they are declared and approved.

#### (ii) *2% Irredeemable Convertible Unsecured Loan Stocks 2004/2007 ("ICULS")*

ICULS is a compound instrument which contains both a liability component and an equity component. The fair value of the liability component is determined by discounting the future contractual cash flows of principal and interest payments at the prevailing market rate for equivalent non-convertible loan stocks. This amount is carried as liability on the amortised cost basis until extinguished on conversion or maturity of the instruments.

The fair value of the equity component represented by the conversion option is determined by deducting the fair value of the liability component from the notional amount of the loan stocks and is included in shareholders' equity.

## 12. Loans and borrowings

This note provides information about the contractual terms of the Group's and the Company's interest-bearing loans and borrowings. For more information about the Group's and the Company's exposure to interest rate, see note 21.

	Group		Company	
	2008 RM	2007 RM	2008 RM	2007 RM
<b>Non-current</b>				
Finance lease liabilities	57,898	247,683	13,693	31,207
<b>Current</b>				
Banker acceptance	1,910,000	1,967,000	-	-
Finance lease liabilities	189,785	181,438	17,514	16,627
Bank overdraft	5,535,418	673,323	-	-
	<u>7,635,203</u>	<u>2,821,761</u>	<u>17,514</u>	<u>16,627</u>

### *Security*

The first bank overdraft amounting to RM1,991,946 (2007 - RM6,130) bears interest at 1.75% to 2% (2007 - 1.75% to 2%) per annum above the bank's Base Lending Rate and is secured by the followings:

- third party first legal charge of RM2,500,000 over properties owned by a director;
- corporate guarantee for RM2,500,000 by the Company; and
- registered charge over fixed deposit of RM954,000.

The second bank overdraft amounting to RM1,572,308 (2007 - RM667,193) bears interest at 2% (2007 - 2%) per annum above the bank's Base Lending Rate and is secured by the followings:

- third party first legal charge of RM2,000,000 over properties owned by a director; and
- personal guarantee for RM2,000,000 by a director.