

**MIECO CHIPBOARD BERHAD**  
**VARIANCE BETWEEN AUDITED AND UNAUDITED RESULTS FOR THE FINANCIAL YEAR ENDED 31**  
**DECEMBER 2008**

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The reconciliation of the difference is as follows:

|  | RM'000         | RM'000                 |
|--|----------------|------------------------|
| Loss after tax for financial year ended 31 December 2008 (unaudited)   |                | (22,908)               |
| Add:   |                |                        |
| (a) Additional impairment allowance for doubtful debts                 | (5,426)        |                        |
| (b) Additional impairment allowance for inventories                    | (1,463)        |                        |
|  | <u>(6,889)</u> |                        |
| (c) Deferred tax impact arising from the above adjustments (a) and (b) | <u>1,844</u>   | <u>(5,045)</u>         |
| Loss after tax for financial year ended 31 December 2008 (audited)     |                | <u><u>(27,953)</u></u> |

The effect of the above on the consolidated net assets is as follows:

|   | RM'000                |
|---|-----------------------|
| Consolidated net assets for the financial year ended 31 December 2008 (unaudited) | 335,637               |
| Late adjustments (a) to (c) as set out above                                      | <u>(5,045)</u>        |
| Consolidated net assets (audited)   | <u><u>330,592</u></u> |