

**KLUANG RUBBER COMPANY (MALAYA) BERHAD (3441-K)**  
**(Incorporated in Malaysia)**

**Consolidated Statement Of Comprehensive Income**  
**For the Financial Period Ended 31 December 2013**

(The figures have not been audited)

	Note	Individual Quarter 3 months ended		Year to Date 6 months ended	
		31.12.13 RM'000	31.12.12 RM'000	31.12.13 RM'000	31.12.12 RM'000
<b>Revenue</b>	4	2,444	2,140	4,254	3,754
Other Income		10	1	10	1
Changes in Inventories		(58)	(3)	22	3
Staff Costs		(76)	(222)	(165)	(376)
Depreciation		(19)	(10)	(35)	(18)
Subcontract Labour Costs, Fertilizer and Chemical Costs		(341)	(253)	(970)	(826)
Foreign Exchange Gain / (Loss)		(61)	30	222	455
Other Expenses		(455)	(480)	(976)	(871)
<b>Profit from Operations</b>	4	1,444	1,203	2,362	2,122
Share of Profit of Associates		2,332	829	4,670	3,147
<b>Profit before tax</b>		3,776	2,032	7,032	5,269
Income tax expense	21	(212)	(128)	(339)	(269)
<b>Profit after tax</b>		3,564	1,904	6,693	5,000
<b><u>Other Comprehensive Income</u></b>					
Available-for-sale investments: (Loss) / Gain on fair value changes		(1,833)	475	(258)	2,828
Foreign currency translation		374	(61)	1,403	(1,797)
Share of other comprehensive income of Associates		(1,579)	3,601	7,030	17,512
<b>Other comprehensive income for the period, net of tax</b>		(3,038)	4,015	8,175	18,543
<b>Total comprehensive income for the period</b>		526	5,919	14,868	23,543
<b>Earnings per share attributable to equity holders:</b>					
Basic (Sen)	26(a)	5.73	3.16	10.94	8.31
Diluted (Sen)	26(b)	5.73	3.16	10.94	8.31

The consolidated statement of comprehensive income should be read in conjunction with the accompanying explanatory notes attached to the interim financial statements.

**KLUANG RUBBER COMPANY (MALAYA) BERHAD (3441-K)**

(Incorporated in Malaysia)

**Consolidated Statement of Financial Position****As at 31 December 2013**

	(Unaudited) As at 31.12.13 RM'000	(Audited) As at 30.6.2013 RM'000
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	74,067	73,991
Biological assets	336	336
Investment in associates	271,108	260,298
Available-for-sale investments	35,187	33,954
	<u>380,698</u>	<u>368,579</u>
<b>Current assets</b>		
Inventories	23	1
Trade and other receivables	1,483	260
Prepayments	10	45
Tax recoverable	61	303
Cash and bank balances	42,939	44,274
	<u>44,516</u>	<u>44,883</u>
<b>TOTAL ASSETS</b>	<u>425,214</u>	<u>413,462</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity holders of the Company</b>		
Share capital	63,171	60,191
Reserves	360,731	352,068
	<u>423,902</u>	<u>412,259</u>
<b>Non-current liabilities</b>		
Deferred tax liability	21	21
Provision for retirement benefits	74	70
	<u>95</u>	<u>91</u>
<b>Current liabilities</b>		
Trade and other payables	1,217	1,112
	<u>1,217</u>	<u>1,112</u>
<b>Total liabilities</b>	<u>1,312</u>	<u>1,203</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>425,214</u>	<u>413,462</u>

The consolidated statement of financial position should be read in conjunction with the accompanying explanatory notes attached to the interim financial statements.

**KLUANG RUBBER COMPANY (MALAYA) BERHAD (3441-K)**

(Incorporated in Malaysia)

**Consolidated Statement of Changes in Equity  
For the Financial Period Ended 31 December 2013**

(The figures have not been audited)

	← Non-Distributable →				← Distributable →					
	Share Capital RM'000	Share Premium RM'000	Capital Reserves RM'000	Share of associated companies reserve RM'000	Fair Value Reserve RM'000	Foreign Exchange Fluctuation Reserves RM'000	Cultivation and Replacement Reserves RM'000	General Reserve RM'000	Retained Earnings RM'000	Total Equity RM'000
<b>Opening balance at 1 July 2013</b>	60,191	-	25,710	198,124	12,689	(2,830)	2,307	10,000	106,068	412,259
Issuance of new shares	2,980	5,216	-	-	-	-	-	-	-	8,196
Total comprehensive income / (loss) for the period	-	-	-	7,030	(258)	1,403	-	-	6,693	14,868
Dividends	-	-	-	-	-	-	-	-	(11,421)	(11,421)
<b>Closing balance at 31 December 2013</b>	<b>63,171</b>	<b>5,216</b>	<b>25,710</b>	<b>205,154</b>	<b>12,431</b>	<b>(1,427)</b>	<b>2,307</b>	<b>10,000</b>	<b>101,340</b>	<b>423,902</b>
<b>Opening balance at 1 July 2012</b>	60,191	-	25,710	178,589	16,068	(2,586)	2,307	10,000	96,335	386,614
Total comprehensive income / (loss) for the period	-	-	-	17,512	2,828	(1,797)	-	-	5,000	23,543
Dividends	-	-	-	-	-	-	-	-	(677)	(677)
<b>Closing balance at 31 December 2012</b>	<b>60,191</b>	<b>-</b>	<b>25,710</b>	<b>196,101</b>	<b>18,896</b>	<b>(4,383)</b>	<b>2,307</b>	<b>10,000</b>	<b>100,658</b>	<b>409,480</b>

The consolidated statement of changes in equity should be read in conjunction with the accompanying explanatory notes attached to the interim financial statements.

**KLUANG RUBBER COMPANY (MALAYA) BERHAD (3441-K)**  
(Incorporated in Malaysia)

**Consolidated Statement of Cash Flows**  
**For the Financial Period Ended 31 December 2013**

(The figures have not been audited)

	<b>6 months ended</b>	
	<b>31.12.13</b>	<b>31.12.12</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>OPERATING ACTIVITIES</b>		
Profit before taxation	7,032	5,269
Adjustments for:		
Depreciation	35	18
Provision for retirement benefit	6	5
Dividend income	(1,067)	(791)
Interest income	(201)	(192)
Share of profit of associates	(4,670)	(3,147)
Unrealised foreign exchange gain	(222)	(458)
Operating cash flows before working capital changes	913	704
Receivables	(90)	123
Prepayments	35	35
Inventories	(22)	(3)
Payables	105	152
Cash flows from operations	941	1,011
Retirement benefit paid	(2)	(5)
Taxes refunded	162	-
Taxes paid	(259)	(511)
Net cash flows from operating activities	842	495
<b>INVESTING ACTIVITIES</b>		
Dividends received	7,775	543
Interest received	185	162
Purchase of property, plant and equipment	(111)	(44)
Purchase of available-for-sale investments	(570)	(543)
Additional investment in associated companies	(6,935)	-
Cash flows from investing activities	344	118
<b>FINANCING ACTIVITY</b>		
Dividends paid	(11,421)	(677)
Proceeds from issuance of new shares	8,196	-
Net cash used in financing activity	(3,225)	(677)
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	(2,039)	(64)
<b>EFFECTS OF EXCHANGE RATE CHANGES</b>	704	(122)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL PERIOD</b>	44,274	44,373
<b>CASH AND CASH EQUIVALENTS AT END OF FINANCIAL PERIOD</b>	42,939	44,187

The consolidated statement of cash flows should be read in conjunction with the accompanying explanatory notes attached to the interim financial statements.

**KLUANG RUBBER COMPANY (MALAYA) BERHAD (3441-K)**  
**(Incorporated in Malaysia)**

**Part A - Explanatory Notes Pursuant to FRS 134**

**1. Basis of Preparation**

The interim financial statements have been prepared on a historical cost basis, except for freehold land included within property, plant and equipment, investment properties and available-for-sale investments that have been measured at their fair values.

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

The interim financial statements should be read in conjunction with the audited financial statements of the Group for the year ended 30 June 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 30 June 2013.

**2. Significant accounting policies**

Except as described below, the significant accounting policies adopted in the unaudited interim financial statements are consistent with those adopted in the Group's audited financial statements for the financial year ended 30 June 2013.

**(a) Adoption of New and Revised FRSs, IC Interpretations and Amendments to FRS**

**FRSs, Amendments to FRS and IC Interpretations**

FRS 10 Consolidated Financial Statements

FRS 11 Joint Arrangements

FRS 12 Disclosure of interests in Other Entities

FRS 13 Fair Value Measurement

FRS 119 Employee Benefits

FRS 127 Separate Financial Statements

FRS 128 Investment in Associate and Joint Ventures

IC Interpretation 20 Stripping Costs in the Production Phase of a Surface Mine

Amendments to FRS 1 Government Loan

Amendments to FRS 7: Disclosures – Offsetting Financial Assets and  
Financial Liabilities

Amendments to FRS 10, FRS 11 and FRS 12 Consolidated Financial Statements,  
Joint Arrangements and Disclosure of Interest in Other Entities: Transition Guidance  
Improvement to FRSs (2012)

Amendment to FRS 101 (Improvements to FRSs-2012)

Amendment to FRS 116 (Annual Improvements to FRSs 2010-2012 Cycle)

Amendment to FRS 132 (Improvements to FRSs -2012)

Amendment to FRS 134 (Improvements to FRSs -2012)

The adoption of the new FRSs, Amendments to FRSs and IC Interpretations that are effective for the financial statements commencing on 1 July 2013 does not result in any significant effect on the financial position, results and presentation of financial statements of the Group except for FRS 13 Fair Value Measurement.

**KLUANG RUBBER COMPANY (MALAYA) BERHAD (3441-K)**  
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**Part A - Explanatory Notes Pursuant to FRS 134**

**2. Significant Accounting Policies (cont'd)**

**(b) Revised FRS and IC Interpretation issued and not yet effective**

The Group has not early adopted the following revised FRS and IC Interpretation which have been issued as at the date of authorisation of these financial statements and will be effective for the financial periods as stated below:

	<b>Effective date for financial periods beginning on or after</b>
Amendments to FRS 132: Offsetting Financial Assets and Financial Liabilities	1 January 2014
Investment Entities (Amendments to FRS 10, FRS 12 and FRS 127)	1 January 2014
IC Intepretation 21 Levies	1 January 2014
Offsetting Financial Assets and Financial Liabilities (Amendments to FRS 132)	1 January 2014
Recoverable Amount Disclosures for Non-Financial Assets (Amendments to FRS 136)	1 January 2014
Novation of Derivatives and Continuation of Hedge Accounting (Amendments to FRS 139)	1 January 2014
Amendment to FRS 2 (Annual Improvements to FRSs 2010-2012 Cycle)	1 July 2014
Amendment to FRS 3 (Annual Improvements to FRSs 2010-2013 Cycle)	1 July 2014
Amendment to FRS 8 (Annual Improvements to FRSs 2010-2012 Cycle)	1 July 2014
Amendment to FRS 13 (Annual Improvements to FRSs 2011-2013 Cycle)	1 July 2014
Amendment to FRS 116 (Annual Improvements to FRSs 2010-2012 Cycle)	1 July 2014
Defined Benefit Plans: Employee Contributions (Amendments to FRS 119)	1 July 2014
Amendment to FRS 124 (Annual Improvements to FRSs 2010-2012 Cycle)	1 July 2014
Amendment to FRS 138 (Annual Improvements to FRSs 2010-2012 Cycle)	1 July 2014
Amendment to FRS 140 (Annual Improvements to FRSs 2011-2013 Cycle)	1 July 2014

The directors expect that the adoption of the standards and interpretations above will have no material impact on the financial statements in the period of initial application.

**Malaysian Financial Reporting Standards (MFRS Framework)**

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 are allowed to defer the adoption of the new MFRS Framework and may in the alternative, apply Financial Reporting Standards (FRS) as its financial reporting framework for annual periods beginning on or after 1 January 2014.

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**Part A - Explanatory Notes Pursuant to FRS 134**

**2. Significant Accounting Policies (cont'd)**

**(b) Revised FRS and IC Interpretation issued and not yet effective (cont'd)**

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 when the MFRS Framework is mandated by MASB. In presenting its first MFRS financial statements, the Group will be required to restate the comparative financial statements to amounts reflecting the application of MFRS Framework. The majority of the adjustments required on transition will be made, retrospectively against opening retained earnings.

**3. Auditors' Report on Preceding Annual Financial Statements**

The auditors' report on the financial statements for the year ended 30 June 2013 was not qualified.

**4. Segmental Information**

	<b>6 months ended</b>	
	<b>31.12.13</b>	<b>31.12.12</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Segment Revenue</b>		
Plantation	2,986	2,771
Investment	1,268	983
Total	4,254	3,754
<b>Segment results</b>		
Plantation	1,703	1,651
Investment	2,524	1,412
	4,227	3,063
Unallocated corporate expenses	(1,865)	(941)
Profit from operations	2,362	2,122
<b>Segment assets</b>		
Plantation	77,666	77,128
Investment	347,487	334,104
	425,153	411,232
Unallocated corporate asset	61	309
Total assets	425,214	411,541

**5. Unusual Items due to their Nature, Size or Incidence**

There were no unusual items affecting assets, liabilities, equity, net income, or cash flows during the financial period ended 31 December 2013.

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**Part A - Explanatory Notes Pursuant to FRS 134**

**6. Changes in Estimates**

There were no changes in estimates that have had a material effect in the current quarter results.

**7. Comments about Seasonal or Cyclical Factors**

The revenue and earnings are impacted by the production of fresh fruit bunches and volatility of the selling price of crude palm oil. The production of fresh fruit bunches is influenced by weather conditions, production cycle and age of palms.

**8. Dividend Paid**

In respect of the financial year ended 30 June 2013, as reported in the directors' report of that year, the following dividends were paid during the current quarter:

	<b>Amount RM</b>	<b>Net dividend per share Sen</b>
Paid on 4 November 2013:- Special dividend of 24.25 % less 25% taxation	<u>10,947,342</u>	<u>18.19</u>
	<b>Amount RM</b>	<b>Net dividend per share Sen</b>
Paid on 26 December 2013:- Final dividend of 1% less 25% taxation	<u>473,789</u>	<u>0.75</u>

**9. Debt and Equity Securities**

During the period, the Company increased its issued and paid up ordinary share capital from RM60,191,550 to RM 63,171,977 by way of the issuance of 2,980,427 ordinary share of RM 1 each at an issue price of RM 2.75 per ordinary share. This arose from shareholders who elected to reinvest their cash dividends in new ordinary shares during the Dividend Reinvestment Scheme exercise.

**10. Changes in Composition of the Group**

There were no changes in the composition of the Group during the current quarter.



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**Part A - Explanatory Notes Pursuant to FRS 134**

**11. Capital Commitments**

There are no commitments for the purchase of property, plant and equipment not provided for in the interim financial statements as at 31 December 2013.

**12. Changes in Contingent Liabilities and Contingent Assets**

There were no contingent liabilities or contingent assets as at 31 December 2013.

**13. Related Party Transactions**

Transactions with related parties are as follows:

	<b>Individual Quarter</b>		<b>Year-To-Date</b>	
	<b>3 months ended</b>		<b>3 months ended</b>	
	<b>31.12.13</b>	<b>31.12.12</b>	<b>31.12.13</b>	<b>31.12.12</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Share of corporate advisory fee receivable from Sungei Bagan Rubber (Malaya) Berhad, a company in which a director, Lee Chung-Shih has an interest (non-recurrent)	15	-	15	-
Estate agency fee payable to Kluang Estates (1977) Sdn Bhd, a company in which a director, Lee Chung-Shih, has an interest (recurrent)	49	46	106	101
Administration and support services payable to The Nyalas Rubber Estates Limited, a company in which a director, Lee Chung-Shih, has an interest (recurrent)	189	167	333	287
Administration and support services payable to Estate & Trust Agencies (1927) Limited, a company in which a director, Lee Chung-Shih, has an interest (recurrent)	11	10	22	20

**14. Subsequent Events**

There were no material events subsequent to the end of the current quarter.

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**Part A - Explanatory Notes Pursuant to FRS 134**

**15. Fair Value Hierarchy**

The Group uses the following hierarchy for determining the fair value of all financial instruments carried at fair value:

- Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices), and
- Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b>31.12.13</b>				
Available-for-sale financial assets	<u>9,746</u>	<u>25,441</u>	<u>-</u>	<u>35,187</u>
<b>30.06.13</b>				
Available-for-sale financial assets	<u>9,603</u>	<u>24,351</u>	<u>-</u>	<u>33,954</u>

There have been no transfers between Level 1, Level 2 and Level 3 fair value measurements during the current interim financial period and the comparative period. There were no change in the purpose of any financial asset that subsequently resulted in a different classification of that asset.

**KLUANG RUBBER COMPANY (MALAYA) BERHAD (3441-K)**  
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**Part B - Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of  
Bursa Malaysia Securities Berhad**

**16. Performance Review**

The Group's revenue achieved for the current quarter ended 31 December 2013 was RM2.44 million which was higher than the quarter a year ago despite lower interest income. This was mainly due to higher dividend income and crop sales, the latter due to an increase in production of fresh fruit bunches ("FFB") and improvement in FFB prices.

For the fiscal first half year, the revenue of RM4.25 million was achieved which was higher than a year ago's RM3.75 million despite a fall of about 3% in FFB prices. The increase in the production of FFB more than cushioned the decrease in FFB prices, thus resulting in higher crop sales. Dividend and interest income were also higher.

The Group posted after-tax profits of RM3.56 million and RM6.69 million for the current quarter and 6 months to-date respectively. These were higher than the profits reported a year ago despite lower unrealised exchange gain. These were due to:-

- 1) Higher revenue achieved.
- 2) Share of profit of associates of RM2.33 million for the current quarter and RM4.67 million for the fiscal first half year were significantly higher than the corresponding quarter of RM829,000 and period-to-date of RM3.15 million reported a year ago.

**17. Comment on Material Change in Profit Before Taxation for the Current Quarter as  
Compared with the Immediate Preceding Quarter**

For the quarter under review, the Group's revenue of RM2.44 million was higher than the immediate preceding quarter of RM1.81 million despite lower interest income. This was due to higher dividend income of RM797,000 was received as compared to the receipt of RM270,000 during the immediate preceding quarter ended 30 September 2013. Crop sales were also higher due to the increase in harvested tonnage and FFB prices.

The Group achieved a pre-tax profit of RM3.78 million for the current quarter. This was higher than the immediate preceding quarter's profit of RM3.26 million, mainly due to higher revenue achieved and lower operating expenses incurred.

**KLUANG RUBBER COMPANY (MALAYA) BERHAD (3441-K)**  
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**Part B - Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of  
 Bursa Malaysia Securities Berhad**

**18. Commentary on Prospects**

The price of CPO is expected to remain at current levels for the rest of the financial year ending 30 June 2014. The yield of fresh fruit bunches ("FFB") is expected to be at reducing trends in South East Asia due to the recent change in the climate. This will affect the Group's production of FFB which is expected to decrease.

The results of the associated companies may be further affected by the market valuation of their investments and currency fluctuations.

**19. Profit Forecast or Profit Guarantee**

There is no profit forecast or profit guarantee.

**20. Profit / (Loss) before tax**

Profit / (Loss) for the period is arrived after charging/(crediting):

	Individual Quarter		Year-To-Date	
	31.12.13	31.12.12	31.12.13	31.12.12
	RM'000	RM'000	RM'000	RM'000
Interest income	(67)	(96)	(201)	(192)
Other income including investment income	(807)	(792)	(1,077)	(792)
Interest expense	n/a	n/a	n/a	n/a
Depreciation and amortization	19	10	35	18
Provision for and write off of receivables	n/a	n/a	n/a	n/a
Provision for and write off of inventories	n/a	n/a	n/a	n/a
Gain or loss on disposal of quoted or unquoted investments or properties	n/a	n/a	n/a	n/a
Impairment of assets	n/a	n/a	n/a	n/a
Foreign exchange (gain) / loss	61	(30)	(222)	(455)
(Gain) / Loss on derivatives	n/a	n/a	n/a	n/a
Exceptional items	n/a	n/a	n/a	n/a

n/a : Not applicable

**KLUANG RUBBER COMPANY (MALAYA) BERHAD (3441-K)**  
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**Part B - Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of  
Bursa Malaysia Securities Berhad**

**21. Income Tax Expense**

	<b>Individual Quarter</b>		<b>Year-To-Date</b>	
	<b>3 months ended</b>		<b>6 months ended</b>	
	<b>31.12.13</b>	<b>31.12.12</b>	<b>31.12.13</b>	<b>31.12.12</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Current tax:				
Malaysian income tax	212	128	329	269
Under provision of Malaysian income tax in prior years	<u>-</u>	<u>-</u>	<u>10</u>	<u>-</u>
Total income tax expense	<u>212</u>	<u>128</u>	<u>339</u>	<u>269</u>

The effective tax rate for the current quarter and period-to-date and last year's corresponding quarter and period-to-date were lower than the statutory tax rates applicable in Malaysia as certain income are not subject to tax.

**22. Corporate Proposals**

There was no corporate proposal announced by the Company as at the date of the issue of this quarterly report.

**23. Borrowings**

There were no borrowings and debt securities as at 31 December 2013.

**24. Changes in Material Litigation**

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

**25. Dividend Payable**

The directors do not recommend any dividend for the current quarter under review.

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**Part B - Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of  
Bursa Malaysia Securities Berhad**

**26. Earnings Per Share**

**(a) Basic**

Basic earnings per share amounts are calculated by dividing profit for the year attributable to ordinary equity holders by the weighted average number of ordinary shares in issue during the period.

	<b>Individual Quarter</b>		<b>Year-To-Date</b>	
	<b>3 months ended</b>	<b>3 months ended</b>	<b>6 months ended</b>	<b>6 months ended</b>
	<b>31.12.13</b>	<b>31.12.12</b>	<b>31.12.13</b>	<b>31.12.12</b>
Profit attributable to ordinary equity holders (RM'000)	<u>3,564</u>	<u>1,904</u>	<u>6,693</u>	<u>5,000</u>
Weighted average number of ordinary shares in issue	<u>62,178</u>	<u>60,191</u>	<u>61,185</u>	<u>60,191</u>
Basic earnings per share (Sen)	<u>5.73</u>	<u>3.16</u>	<u>10.94</u>	<u>8.31</u>

**(b) Diluted**

Diluted earnings per share is the same as basic earnings per share as there is no dilutive potential ordinary shares outstanding as at 31 December 2013.

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**Part B - Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of  
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**27. Disclosure of Realised and Unrealised Retained Profits / (Losses)**

The disclosure of realised and unrealised profits mentioned above is solely for complying with the disclosure requirements stipulated in the directive of Bursa Malaysia and should not be applied for any other purposes.

The breakdown of retained profits of the Group, pursuant to the format prescribed by Bursa Malaysia, is as follows:

	<b>As at 31.12.13 RM'000</b>	<b>As at 30.06.13 RM'000</b>
<b>Total retained (losses) / profits of the Group and its subsidiaries:</b>		
- Realised	42,761	44,556
- Unrealised	(1,117)	(1,899)
	41,644	42,657
<b>Total share of retained profits from associated companies:</b>		
- Realised	53,166	48,658
- Unrealised	23,121	22,958
	76,287	71,616
	117,931	114,273
<b>Less: Consolidation adjustments</b>	(16,591)	(8,205)
	<b>101,340</b>	<b>106,068</b>

**28. Authorisation for Issue**

The interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the directors on 27 February 2014.