

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

Consolidated Statement Of Comprehensive Income
For the Financial Period Ended 31 March 2014

(The figures have not been audited)

	Note	Individual Quarter 3 months ended		Year to Date 9 months ended	
		31.03.14 RM'000	31.03.13 RM'000	31.03.14 RM'000	31.03.13 RM'000
Revenue	4	1,473	1,204	5,727	4,958
Other Income		75	14	85	15
Changes in Inventories		-	179	22	182
Staff Costs		(64)	(75)	(229)	(451)
Depreciation		(26)	(5)	(61)	(23)
Subcontract Labour Costs, Fertilizer and Chemical Costs		(593)	(380)	(1,563)	(1,206)
Foreign Exchange Gain / (Loss)		(11)	(261)	211	194
Other Expenses		(491)	(737)	(1,467)	(1,608)
Profit / (Loss) from Operations	4	363	(61)	2,725	2,061
Share of Profit / (Loss) of Associates		400	(496)	5,070	2,651
Profit / (Loss) before tax		763	(557)	7,795	4,712
Income tax expense	21	(122)	(111)	(461)	(380)
Profit / (Loss) after tax		641	(668)	7,334	4,332
<u>Other Comprehensive Income</u>					
Available-for-sale investments: Gain on fair value changes		537	785	279	3,613
Foreign currency translation		(342)	380	1,061	(1,417)
Share of other comprehensive income of Associates		7,966	14,266	14,996	31,778
Other comprehensive income for the period, net of tax		8,161	15,431	16,336	33,974
Total comprehensive income for the period		8,802	14,763	23,670	38,306
Earnings / (Loss) per share attributable to equity holders:					
Basic (Sen)	26(a)	1.01	(1.11)	11.86	7.20
Diluted (Sen)	26(b)	1.01	(1.11)	11.86	7.20

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 March 2014**

	(Unaudited) As at 31.03.14 RM'000	(Audited) As at 30.6.2013 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	74,168	73,991
Biological assets	336	336
Investment in associates	279,474	260,298
Available-for-sale investments	35,498	33,954
	<u>389,476</u>	<u>368,579</u>
Current assets		
Inventories	24	1
Trade and other receivables	549	260
Prepayments	69	45
Tax recoverable	57	303
Cash and bank balances	43,753	44,274
	<u>44,452</u>	<u>44,883</u>
TOTAL ASSETS	<u>433,928</u>	<u>413,462</u>
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the Company		
Share capital	63,172	60,191
Reserves	369,533	352,068
	<u>432,705</u>	<u>412,259</u>
Non-current liabilities		
Deferred tax liability	21	21
Provision for retirement benefits	76	70
	<u>97</u>	<u>91</u>
Current liabilities		
Trade and other payables	1,126	1,112
	<u>1,126</u>	<u>1,112</u>
Total liabilities	<u>1,223</u>	<u>1,203</u>
TOTAL EQUITY AND LIABILITIES	<u>433,928</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 March 2014**

(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
Opening balance at 1 July 2013	60,191	-	25,710	198,124	12,689	(2,830)	2,307	10,000	106,068	412,259
Issuance of new shares	2,981	5,216	-	-	-	-	-	-	-	8,197
Total comprehensive income / (loss) for the period	-	-	-	14,996	279	1,061	-	-	7,334	23,670
Dividends	-	-	-	-	-	-	-	-	(11,421)	(11,421)
Closing balance at 31 March 2014	63,172	5,216	25,710	213,120	12,968	(1,769)	2,307	10,000	101,981	432,705
Opening balance at 1 July 2012	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	-	-	-	31,778	3,613	(1,417)	-	-	4,332	38,306
Dividends	-	-	-	-	-	-	-	-	(677)	(677)
Closing balance at 31 March 2013	60,191	-	25,710	210,367	19,681	(4,003)	2,307	10,000	99,990	424,243

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 March 2014
(The figures have not been audited)

	9 months ended	
	31.03.14	31.03.13
	RM'000	RM'000
OPERATING ACTIVITIES		
Profit before taxation	7,795	4,712
Adjustments for:		
Depreciation	61	23
Provision for retirement benefit	8	7
Dividend income	(1,067)	(791)
Interest income	(329)	(313)
Share of profit of associates	(5,070)	(2,651)
Unrealised foreign exchange gain	(212)	(201)
Operating cash flows before working capital changes	1,186	786
Receivables	(289)	42
Prepayments	(24)	(276)
Inventories	(22)	(182)
Payables	14	407
Cash flows from operations	865	777
Retirement benefit paid	(2)	(866)
Taxes refunded	162	-
Taxes paid	(377)	(643)
Net cash flows from / (used in) operating activities	648	(732)
INVESTING ACTIVITIES		
Dividends received	8,891	1,437
Interest received	329	311
Purchase of property, plant and equipment	(238)	-
Purchase of available-for-sale investments	(570)	(543)
Additional investment in associated companies	(6,935)	-
Cash flows from investing activities	1,477	1,205
FINANCING ACTIVITY		
Dividends paid	(11,421)	(677)
Proceeds from issuance of new shares	8,196	-
Net cash used in financing activity	(3,225)	(677)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(1,100)	(204)
EFFECTS OF EXCHANGE RATE CHANGES	579	(254)
CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL PERIOD	44,274	44,373
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL PERIOD	43,753	43,915

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

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)
(Incorporated in Malaysia)

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:

	Effective date for financial periods beginning on or after
Amendments to FRS 132: Offsetting Financial Assets and Financial	1 January 2014
Amendments to FRS 10, FRS 12 and FRS 127: Investment Entities	1 January 2014
Amendments to FRS 136: Recoverable Amount Disclosures for Non-Financial Assets	1 January 2014
Amendments to FRS 139: Novation of Derivatives and Continuation of Hedge Accounting	1 January 2014
IC Interpretation 21 Levies	1 January 2014
Amendments to FRS 119: Defined Benefit Plans Employee Contributions	1 July 2014
Annual Improvements to FRSs 2010-2012 cycle	1 July 2014
Annual Improvements to FRSs 2011-2013 cycle	1 July 2014
FRS 9 Financial Instruments (IFRS 9 issued by IASB in November 2009)	To be announced
FRS 9 Financial Instruments (IFRS 9 issued by IASB in October 2010)	To be announced
FRS 9 Financial Instruments: Hedge Accounting and amendments to FRS 9, FRS 7 and FRS 139	To be announced

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 when it is mandated by MBSB and may in the alternative, apply Financial Reporting Standards (FRS) as its financial reporting framework.

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

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

	9 months ended	
	31.03.14	31.03.13
	RM'000	RM'000
Segment Revenue		
Plantation	4,332	3,854
Investment	1,395	1,104
Total	<u>5,727</u>	<u>4,958</u>
Segment results		
Plantation	2,380	2,218
Investment	2,629	1,268
	<u>5,009</u>	<u>3,486</u>
Unallocated corporate expenses	(2,284)	(1,425)
Profit from operations	<u>2,725</u>	<u>2,061</u>
Segment assets		
Plantation	78,823	77,349
Investment	355,048	348,021
	<u>433,871</u>	<u>425,370</u>
Unallocated corporate asset	57	330
Total assets	<u>433,928</u>	<u>425,700</u>

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 March 2014.

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

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:

	Amount RM	Net dividend per share Sen
Paid on 4 November 2013:- Special dividend of 24.25 % less 25% taxation	<u>10,947,342</u>	<u>18.19</u>
	Amount RM	Net dividend per share Sen
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.

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

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 March 2014.

12. Changes in Contingent Liabilities and Contingent Assets

There were no contingent liabilities or contingent assets as at 31 March 2014.

13. Related Party Transactions

Transactions with related parties are as follows:

	Individual Quarter		Year-To-Date	
	3 months ended		9 months ended	
	31.03.14	31.03.13	31.03.14	31.03.13
	RM'000	RM'000	RM'000	RM'000
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	-
Estate agency fee payable to Kluang Estates (1977) Sdn Bhd, a company in which a director, Lee Chung-Shih, has an interest (recurrent)	51	47	157	148
Administration and support services payable to The Nyalas Rubber Estates Limited, a company in which a director, Lee Chung-Shih, has an interest (recurrent)	164	150	497	437
Administration and support services payable to Estate & Trust Agencies (1927) Limited, a company in which a director, Lee Chung-Shih, has an interest (recurrent)	12	11	34	31

14. Subsequent Events

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

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

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).

	Level 1	Level 2	Level 3	Total
	RM'000	RM'000	RM'000	RM'000
31.03.14				
Available-for-sale financial assets	<u>10,091</u>	<u>25,407</u>	<u>-</u>	<u>35,498</u>
30.06.13				
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)
(Incorporated in Malaysia)

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

16. Performance Review

The Group recorded revenue of RM1.47 million and RM5.73 million for the current quarter and nine months ended 31 March 2014 respectively. These were higher as compared to the preceding year's corresponding quarter and period-to-date. The increases in revenue were due to higher dividend income, interest income and crop sales, the latter due to the increases in production of fresh fruit bunches ("FFB") and improvement in FFB prices.

For the current quarter, the Group reported an after-tax profit of RM641,000 as compared to the loss of RM668,000 suffered during the corresponding quarter a year ago, mainly due to:-

- 1) Higher revenue achieved.
- 2) A replanting grant of RM75,000 was received from Malaysian Palm Oil Board.
- 3) Unrealised exchange loss of RM11,000 for the current quarter was lower than the loss of RM261,000 suffered during last year's corresponding quarter.
- 4) Share of the financial results of associates for the current quarter was a profit of RM400,000 while it was a loss of RM496,000 during the corresponding quarter a year ago.

The Group's after-tax profit of RM7.33 million for the current period-to-date was more than one and a half times of last year's RM4.33 million, mainly due to:-

- 1) Higher revenue achieved.
- 2) Share of profit of associates for the current period-to-date was RM5.07 million which was significantly higher than the share of RM2.65 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 current quarter ended 31 March 2014, the Group registered a lower revenue of RM1.47 million with a decrease in profit before tax of RM763,000 as compared with the revenue of RM2.44 million and profit before tax of RM3.78 million for the immediate preceding quarter. This was due to:-

- 1) Crop sales were lower due to the decrease in tonnage harvested.
- 2) No dividend income was received during the current quarter while RM797,000 was received in the immediate preceding quarter.
- 3) Share of profit of associates for the current quarter was RM400,000 while the immediate preceding quarter's share was RM2.33 million.

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 prospects are very much dependent on weather conditions, which impact production, while the global edible oil and its related markets, and global economic conditions impact CPO prices. Barring any unforeseen circumstances, the Board is confident that the Group's prospects for the rest of the financial year ending 30 June 2014 will remain profitable as CPO and PK prices have recently stabilised.

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	
	31.03.14	31.03.13	31.03.14	31.03.13
	RM'000	RM'000	RM'000	RM'000
Interest income	(128)	(121)	(329)	(313)
Other income including investment income	(74)	(14)	(1,151)	(806)
Interest expense	n/a	n/a	n/a	n/a
Depreciation and amortization	26	5	61	23
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	11	261	(211)	(194)
(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

	Individual Quarter		Year-To-Date	
	3 months ended		9 months ended	
	31.03.14	31.03.13	31.03.14	31.03.13
	RM'000	RM'000	RM'000	RM'000
Current tax:				
Malaysian income tax	122	111	451	380
Under provision of Malaysian income tax in prior years	<u>-</u>	<u>-</u>	<u>10</u>	<u>-</u>
Total income tax expense	<u>122</u>	<u>111</u>	<u>461</u>	<u>380</u>

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

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 March 2014.

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.

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**

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.

	Individual Quarter		Year-To-Date	
	3 months ended		9 months ended	
	31.03.14	31.03.13	31.03.14	31.03.13
Profit / (Loss) attributable to ordinary equity holders (RM'000)	<u>641</u>	<u>(668)</u>	<u>7,334</u>	<u>4,332</u>
Weighted average number of ordinary shares in issue	<u>63,172</u>	<u>60,191</u>	<u>61,847</u>	<u>60,191</u>
Basic earnings / (loss) per share (Sen)	<u>1.01</u>	<u>(1.11)</u>	<u>11.86</u>	<u>7.20</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 March 2014.

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**

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:

	As at 31.03.14 RM'000	As at 30.06.13 RM'000
Total retained (losses) / profits of the Group and its subsidiaries:		
- Realised	43,011	44,556
- Unrealised	(1,261)	(1,899)
	41,750	42,657
Total share of retained profits from associated companies:		
- Realised	53,534	48,658
- Unrealised	23,153	22,958
	76,687	71,616
	118,437	114,273
Less: Consolidation adjustments	(16,456)	(8,205)
	101,981	106,068

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 22 May 2014.