

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

**Consolidated Statement Of Comprehensive Income**  
**For the Financial Period Ended 31 March 2015**  
(The figures have not been audited)

	Note	Individual Quarter 3 months ended		Year to Date 9 months ended	
		31.03.15 RM'000	31.03.14 RM'000	31.03.15 RM'000	31.03.14 RM'000
<b>Revenue</b>	4	3,205	3,836	14,376	17,581
Other Income		-	75	3	88
Changes in Inventories		515	442	671	691
Staff Costs		(347)	(273)	(988)	(806)
Depreciation		(34)	(32)	(94)	(78)
Subcontract Labour Costs, Fertilizer and Chemical Costs		(1,026)	(1,047)	(3,539)	(3,570)
Foreign Exchange (Loss)/Gain		(2,792)	61	(6,683)	658
Other Expenses		(1,844)	(1,813)	(4,730)	(4,659)
<b>(Loss)/Profit from Operations</b>	4	(2,323)	1,249	(984)	9,905
Share of Profit of Associates		1,009	334	6,537	5,887
<b>(Loss)/Profit before tax</b>	20	(1,314)	1,583	5,553	15,792
Income tax expense	21	(269)	(420)	(1,101)	(1,718)
<b>(Loss)/Profit after tax</b>		(1,583)	1,163	4,452	14,074
<b><u>Other Comprehensive Income</u></b>					
Available-for-sale investments: Gain on fair value changes		20,843	18,343	35,661	27,706
Foreign currency translation		21,691	(2,174)	49,928	12,592
Share of other comprehensive (loss)/income of Associates		(4,910)	2,802	(11,638)	(5,462)
<b>Other comprehensive income for the period, net of tax</b>		37,624	18,971	73,951	34,836
<b>Total comprehensive income for the period</b>		36,041	20,134	78,403	48,910
<b>(Loss)/Profit attributable to:</b>					
Owners of the parent		(721)	641	2,442	4,687
Non-controlling interest		(862)	522	2,010	9,387
		(1,583)	1,163	4,452	14,074
<b>Total comprehensive income attributable to:</b>					
Owners of the parent		16,465	8,896	35,686	19,943
Non-controlling interest		19,576	11,238	42,717	28,967
		36,041	20,134	78,403	48,910
<b>(Loss)/Earnings per share attributable to owners of the parent:</b>					
Basic (Sen)	26(a)	(1.14)	1.01	3.87	7.58
Diluted (Sen)	26(b)	(1.14)	1.01	3.87	7.58

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

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

(Incorporated in Malaysia)

**Consolidated Statement of Financial Position****As at 31 December 2014**

	(Unaudited)	
	As at <b>31.03.15</b> <b>RM'000</b>	As at <b>30.6.2014</b> <b>RM'000</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	75,438	75,252
Biological assets	885	885
Investment properties	67,709	60,565
Investment in associates	92,965	88,790
Available-for-sale investments	456,967	400,703
Deferred tax asset	53	53
	<u>694,017</u>	<u>626,248</u>
<b>Current assets</b>		
Inventories	730	59
Trade and other receivables	1,784	1,008
Prepayments	313	188
Tax recoverable	224	9
Cash and bank balances	228,589	220,604
	<u>231,640</u>	<u>221,868</u>
<b>TOTAL ASSETS</b>	<u>925,657</u>	<u>848,116</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the Parent</b>		
Share capital	63,172	63,172
Reserves	416,883	381,829
	<u>480,055</u>	<u>445,001</u>
Non-controlling interests	440,137	398,121
<b>Total equity</b>	<u>920,192</u>	<u>843,122</u>
<b>Non-current liabilities</b>		
Deferred tax liability	1,521	1,521
Provision for retirement benefits	386	364
	<u>1,907</u>	<u>1,885</u>
<b>Current liabilities</b>		
Trade and other payables	3,341	3,075
Tax payable	217	34
	<u>3,558</u>	<u>3,109</u>
<b>Total liabilities</b>	<u>5,465</u>	<u>4,994</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>925,657</u>	<u>848,116</u>

The consolidated statement of financial position should be read in conjunction with the accompanying explanatory notes attached to the 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 2015**

(The figures have not been audited)

	← Non distributable →					← Distributable →						
	Equity Attributable to Owners of Equity, Total RM'000	Share Capital RM'000	Share Premium RM'000	Capital Reserve RM'000	Fair Value Reserve RM'000	Foreign Exchange Fluctuation Reserves RM'000	Cultivation and Replacement Reserves RM'000	Property and Investment Reserve RM'000	General Reserve RM'000	Retained Earnings RM'000	Non- controlling interests RM'000	
<b>Opening balance at 1 July 2014</b>	843,122	445,001	63,172	5,216	73,334	133,900	7,611	4,862	5,285	17,233	134,388	398,121
Total comprehensive income for the period	78,403	35,686	-	-	(5,051)	13,704	24,591	-	-	-	2,442	42,717
Dividend	(1,333)	(632)	-	-	-	-	-	-	-	-	(632)	(701)
<b>As at 31 March 2015</b>	<b>920,192</b>	<b>480,055</b>	<b>63,172</b>	<b>5,216</b>	<b>68,283</b>	<b>147,604</b>	<b>32,202</b>	<b>4,862</b>	<b>5,285</b>	<b>17,233</b>	<b>136,198</b>	<b>440,137</b>
<b>Opening balance at 1 July 2013</b>	748,066	405,057	60,191	-	72,611	102,992	4,503	4,862	5,285	17,233	137,380	343,009
Issuance of new shares	14,835	8,197	2,981	5,216	-	-	-	-	-	-	-	6,638
Total comprehensive income for the period	48,910	19,943	-	-	(2,357)	11,961	5,652	-	-	-	4,687	28,967
Dividend	(21,839)	(11,421)	-	-	-	-	-	-	-	-	(11,421)	(10,418)
<b>As at 31 March 2014</b>	<b>789,972</b>	<b>421,776</b>	<b>63,172</b>	<b>5,216</b>	<b>70,254</b>	<b>114,953</b>	<b>10,155</b>	<b>4,862</b>	<b>5,285</b>	<b>17,233</b>	<b>130,646</b>	<b>368,196</b>

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

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

**Consolidated Statement of Cash Flows**  
**For the Financial Period Ended 31 March 2015**  
(The figures have not been audited)

	<b>9 months ended</b>	
	<b>31.03.15</b>	<b>31.03.14</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>OPERATING ACTIVITIES</b>		
Profit before taxation	5,553	15,792
Adjustments for:		
Depreciation	94	78
Provision for retirement benefit	28	28
Dividend income	(3,668)	(5,538)
Interest income	(1,745)	(1,152)
Share of profit of associates	(6,537)	(5,887)
Unrealised foreign exchange loss/(gain)	6,690	(673)
Operating cash flows before working capital changes	415	2,648
Receivables	(458)	(245)
Prepayments	(125)	(104)
Inventories	(671)	(691)
Payables	233	(323)
Cash flows (used in)/from operations	(606)	1,285
Retirement benefit paid	(6)	(2)
Taxes paid	(1,132)	(418)
Net cash flows (used in)/from operating activities	(1,744)	865
<b>INVESTING ACTIVITIES</b>		
Dividends received	3,636	5,048
Interest received	1,463	1,083
Purchase of property, plant and equipment	(280)	(456)
Purchase of available-for-sale investments	(1,262)	(2,028)
Cash flows from investing activities	3,557	3,647
<b>FINANCING ACTIVITIES</b>		
Dividends paid to owners of the Company	(632)	(11,421)
Dividends paid to non-controlling interest	(701)	(10,418)
Proceeds from issuance of new shares	-	14,835
Net cash used in financing activities	(1,333)	(7,004)
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	480	(2,492)
<b>EFFECTS OF EXCHANGE RATE CHANGES</b>	7,505	4,196
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL PERIOD</b>	220,604	212,795
<b>CASH AND CASH EQUIVALENTS AT END OF FINANCIAL PERIOD</b>	228,589	214,499

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

**KLUANG RUBBER COMPANY (MALAYA) BERHAD (3441-K)**  
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**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 2014. 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 2014.

**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 2014.

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

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

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)  
Amendments to FRS 10, FRS 12, and FRS 127: Investment Entities  
Amendments to FRS 132: Offsetting Financial Assets and Financial Liabilities  
Amendments to FRS 136: Recoverable Amount Disclosures for Non-Financial Assets  
Amendments to FRS 139: Novation of Derivatives and Continuation of Hedge Accounting  
IC Interpretation 21 Levies  
Amendments to FRS 119: Defined Benefit Plans Employee Contributions  
Annual Improvements to FRSs 2010-2012 Cycle  
Annual Improvements to FRSs 2011-2013 Cycle

The adoption of the new FRSs, Amendments to FRSs and IC Interpretations that are effective for the financial statements commencing on 1 July 2014 does not result in any significant effect on the financial position, results and presentation of financial statements of the Group.

**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:

	<b>Effective date for financial periods beginning on or after</b>
Annual Improvements to FRSs 2012-2014 Cycle	1 January 2016
FRS 14 Regulatory Deferral Accounts	1 January 2016
Amendments to FRS 10 and FRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	1 January 2016
Amendments to FRS 10, FRS 12 and FRS 128: Investment Entities: Applying the Consolidation Exception	1 January 2016
Amendments to FRS 11: Accounting for Acquisitions of Interests in Joint operations	1 January 2016
Amendments to FRS 116 and FRS 138: Clarification of Acceptable Methods of Depreciation and Amortisation	1 January 2016
Amendments to FRS 127: Equity Method in Separate Financial Statements	1 January 2016
FRS 9 Financial Instruments (IFRS 9 issued by IASB in July 2014)	1 January 2018

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 will be allowed to defer adoption of the new MFRS Framework and may in the alternative, apply Financial Reporting Standards ("FRS") as its financial reporting framework until the MFRS is mandatory for annual periods beginning on or after 1 January 2017.

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 2014 was not qualified.

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

**4. Segmental Information**

	<b>9 months ended</b>	
	<b>31.03.15</b>	<b>31.03.14</b>
	<b>RM'000</b>	<b>Restated RM'000</b>
<b>Segment Revenue</b>		
Plantation	8,353	10,290
Investment	6,023	7,291
Total	<u>14,376</u>	<u>17,581</u>
<b>Segment results</b>		
Plantation	3,440	5,456
Investment	(1,013)	10,040
	<u>2,427</u>	<u>15,496</u>
Unallocated corporate expenses	(3,411)	(5,591)
(Loss)/Profit from operations	<u>(984)</u>	<u>9,905</u>
<b>Segment assets</b>		
Plantation	252,089	127,827
Investment	795,837	666,476
	<u>1,047,926</u>	<u>794,303</u>
Unallocated corporate asset	100	154
Total assets	<u>1,048,026</u>	<u>794,457</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 2015.

**6. Changes in Estimates**

There were no changes in estimates that have had a material effect in the current quarter and year-to-date 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 2014, 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>
First and final tax exempt (one-tier) dividend of 1%	<u>631,720</u>	<u>1.00</u>

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

**9. Debt and Equity Securities**

There were no repurchase and repayment of debts and equity securities in the current quarter.

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

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

**11. Capital Commitments**

There are no commitments for the purchase of property, plant and equipment not provided for in the financial statements as at 31 March 2015.

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

There were no contingent liabilities or contingent assets as at 31 March 2015.

**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>9 months ended</b>	
	<b>31.03.15</b>	<b>31.03.14</b>	<b>31.03.15</b>	<b>31.03.14</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Rental income from Ice Cold Beer Pte. Ltd., a company in which a director, Lee Chung-Shih has an interest (recurrent)	200	202	610	601
Estate agency fee payable to Kluang Estates (1977) Sdn Bhd, a company in which a director, Lee Chung-Shih, has an interest (recurrent)	64	124	234	378
Administration and support services payable to The Nyalas Rubber Estates Limited, a company in which a director, Lee Chung-Shih, has an interest (recurrent)	395	365	1,200	1,139
Administration and support services payable to Estate & Trust Agencies (1927) Limited, a company in which a director, Lee Chung-Shih, has an interest (recurrent)	73	33	307	97

**14. Subsequent Events**

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



**KLUANG RUBBER COMPANY (MALAYA) BERHAD (3441-K)**  
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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 assets and liabilities 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>31.03.15</b>				
Available-for-sale financial assets	402,625	54,342	-	456,967
Freehold land	-	-	74,347	74,347
Investment properties	-	-	67,709	67,709
	<u>402,625</u>	<u>54,342</u>	<u>142,056</u>	<u>599,023</u>
<b>30.06.14</b>				
Available-for-sale financial assets	352,639	48,064	-	400,703
Freehold land	-	-	74,347	74,347
Investment properties	-	-	60,565	60,565
	<u>352,639</u>	<u>48,064</u>	<u>134,912</u>	<u>535,615</u>

There have been no transfers between Level 1, Level 2 and Level 3 fair value measurements during the current 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 of RM3.21 million and RM14.38 million for the current quarter and year-to-date respectively were lower than the revenue reported for last year's corresponding quarter and year-to-date of RM3.84 million and RM17.58 million respectively despite higher interest income. Crop sales were down by about 26% and 19% for the current quarter and year-to-date respectively. These were due to lower tonnage harvested as the production was affected by unfavourable weather conditions. Lower fresh fruit bunches ("FFB") price was another contributing factor. Dividend income was also significantly lower.

For the current quarter, the Group reported an after-tax loss of RM1.58 million while an after-tax profit of RM1.16 million was achieved during the corresponding quarter a year ago despite share of profit of associates of RM1.01 million was higher than last year's RM334,000. This was due to:-

- 1) Lower revenue achieved.
- 2) The unrealised foreign exchange difference for the current quarter was a loss of RM2.79 million while it was a gain of RM61,000 for last year's corresponding quarter.

The Group's after-tax profit for the 9 months to-date was RM4.45 million which was significantly lower than a year ago's profit of RM14.07 million, mainly due to:-

- 1) Lower revenue achieved.
- 2) The unrealised foreign exchange difference for the current period-to-date was a loss of RM6.68 million which is a negative turnaround from the gain of RM658,000 achieved in previous financial year.

**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 RM3.21 million was lower than the immediate preceding quarter of RM5.93 million despite higher interest income. Crop sales was lower due to the decrease of 21% tonnage harvested. Dividend income of RM47,000 was received during the current quarter as compared to the receipt of RM2.41 million during the immediate preceding quarter.

The Group incurred a pre-tax loss of RM1.31 million which was a negative turnaround from the immediate preceding quarter's pre-tax profit of RM1.18 million despite higher share of associates' profit. This was mainly due to lower revenue which was down by RM2.72 million and higher operating expenses.

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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**

For the rest of the financial year, it will continue to be a challenging time for the Group. FFB prices are expected to remain stable but the yield is expected to be lower due to climatic conditions.

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. (Loss)/Profit before tax**

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

	<b>Individual Quarter</b>		<b>Year-To-Date</b>	
	<b>31.03.15</b>	<b>31.03.14</b>	<b>31.03.15</b>	<b>31.03.14</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Interest income	(613)	(429)	(1,745)	(1,152)
Other income including investment income	(255)	(316)	(4,281)	(6,227)
Interest expense	n/a	n/a	n/a	n/a
Depreciation and amortization	34	32	94	78
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 loss/(gain)	2,792	(61)	6,683	(658)
(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

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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	
	31.03.15	31.03.14	31.03.15	31.03.14
	RM'000	RM'000	RM'000	RM'000
Current tax:				
Malaysian income tax	156	362	753	1,550
Foreign tax	78	59	235	178
	<u>234</u>	<u>421</u>	<u>988</u>	<u>1,728</u>
Under/(Over) provision of Malaysian income tax in prior years	<u>35</u>	<u>(1)</u>	<u>113</u>	<u>(10)</u>
Total income tax expense	<u><u>269</u></u>	<u><u>420</u></u>	<u><u>1,101</u></u>	<u><u>1,718</u></u>

The effective tax rates for the current quarter and last year's corresponding quarter were higher than the statutory tax rates applicable in Malaysia as certain expenses were not deductible for tax purposes while the tax rates for current year-to-date and last year's year-to-date were lower as certain income were 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 March 2015.

**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. (Loss) / Earnings Per Share**

**(a) Basic**

Basic (loss)/earnings per share amounts are calculated by dividing (loss)/profit for the period attributable to owners of the parent by the weighted average number of ordinary shares in issue during the financial period.

	<b>Individual Quarter</b>		<b>Year-To-Date</b>	
	<b>3 months ended</b>		<b>9 months ended</b>	
	<b>31.03.15</b>	<b>31.03.14</b>	<b>31.03.15</b>	<b>31.03.14</b>
(Loss)/Profit attributable to owners of the parent (RM'000)	<u>(721)</u>	<u>641</u>	<u>2,442</u>	<u>4,687</u>
Weighted average number of ordinary shares in issue ('000)	<u>63,172</u>	<u>63,172</u>	<u>63,172</u>	<u>61,847</u>
Basic (loss)/earnings per share (Sen)	<u>(1.14)</u>	<u>1.01</u>	<u>3.87</u>	<u>7.58</u>

**(b) Diluted**

Diluted (loss)/earnings per share is the same as basic earnings per share as there is no dilutive potential ordinary shares outstanding as at 31 March 2015.

**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**

**27. Disclosure of Realised and Unrealised Retained Profits**

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 31.03.15</b>	<b>As at 30.06.14</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Total retained profits of the Group and its subsidiaries:</b>		
- Realised	127,377	121,246
- Unrealised	23,897	24,724
	151,274	145,970
<b>Less: Consolidation adjustments</b>	(15,076)	(11,582)
	<u>136,198</u>	<u>134,388</u>

**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 28 May 2015.