

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

**Consolidated Statement Of Comprehensive Income**  
**For the Financial Period Ended 30 September 2015**  
(The figures have not been audited)

	Note	Individual Quarter 3 months ended		Year to Date 3 months ended	
		30.09.15 RM'000	30.09.14 RM'000	30.09.15 RM'000	30.09.14 RM'000
<b>Revenue</b>	4	4,946	5,245	4,946	5,245
Other Income		1	2	1	2
Changes in Inventories		495	295	495	295
Staff Costs		(536)	(291)	(536)	(291)
Depreciation		(34)	(27)	(34)	(27)
Subcontract Labour Costs, Fertilizer and Chemical Costs		(1,578)	(1,643)	(1,578)	(1,643)
Foreign Exchange Loss		(7,657)	(1,499)	(7,657)	(1,499)
Other Expenses		(1,715)	(1,815)	(1,715)	(1,815)
<b>(Loss)/Profit from operations</b>	4	(6,078)	267	(6,078)	267
Share of (Loss)/Profit of Associates		(1,649)	5,420	(1,649)	5,420
<b>(Loss)/Profit before tax</b>	20	(7,727)	5,687	(7,727)	5,687
Income tax expense	21	33	(337)	33	(337)
<b>(Loss)/Profit after tax</b>		(7,694)	5,350	(7,694)	5,350
<b><u>Other Comprehensive Income</u></b>					
Available-for-sale investments:					
(Loss)/Gain on fair value changes		(42,877)	20,862	(42,877)	20,862
Foreign currency translation		82,042	4,707	82,042	4,707
Share of other comprehensive loss of associates		(13,422)	(3,212)	(13,422)	(3,212)
<b>Other comprehensive income for the period, net of tax</b>		25,743	22,357	25,743	22,357
<b>Total comprehensive income for the period</b>		18,049	27,707	18,049	27,707
<b>(Loss)/Profit attributable to:</b>					
Owners of the parent		(3,944)	2,226	(3,944)	2,226
Non-controlling interest		(3,750)	3,124	(3,750)	3,124
		(7,694)	5,350	(7,694)	5,350
<b>Total comprehensive income attributable to:</b>					
Owners of the parent		8,421	12,231	8,421	12,231
Non-controlling interest		9,628	15,476	9,628	15,476
		18,049	27,707	18,049	27,707
<b>(Loss)/Earnings per share</b>					
<b>attributable to owners of the parent:</b>					
Basic (Sen)	26(a)	(6.24)	3.52	(6.24)	3.52
Diluted (Sen)	26(b)	(6.24)	3.52	(6.24)	3.52

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 30 September 2015**

	(Unaudited) As at <b>30.09.15</b> <b>RM'000</b>	(Audited) As at <b>30.6.2015</b> <b>RM'000</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	299,018	299,007
Biological assets	4,438	2,156
Investment properties	77,501	67,348
Investment in associates	88,231	90,679
Available-for-sale investments	456,190	465,114
Deferred tax asset	53	53
	<u>925,431</u>	<u>924,357</u>
<b>Current assets</b>		
Inventories	545	50
Trade and other receivables	3,149	1,814
Prepayments	363	464
Tax recoverable	507	402
Cash and bank balances	256,309	240,561
	<u>260,873</u>	<u>243,291</u>
<b>TOTAL ASSETS</b>	<u>1,186,304</u>	<u>1,167,648</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the Parent</b>		
Share capital	63,172	63,172
Reserves	588,370	579,949
	<u>651,542</u>	<u>643,121</u>
Non-controlling interests	515,206	505,578
<b>Total equity</b>	<u>1,166,748</u>	<u>1,148,699</u>
<b>Non-current liabilities</b>		
Deferred tax liability	15,026	15,002
Provision for retirement benefits	426	417
	<u>15,452</u>	<u>15,419</u>
<b>Current liabilities</b>		
Trade and other payables	3,931	3,521
Tax payable	173	9
	<u>4,104</u>	<u>3,530</u>
<b>Total liabilities</b>	<u>19,556</u>	<u>18,949</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>1,186,304</u>	<u>1,167,648</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 30 September 2015**

(The figures have not been audited)

	← Non distributable →					← Distributable →						
	Equity, Total RM'000	Equity Attributable to Owners of the Parent, total RM'000	Share Capital RM'000	Share Premium RM'000	Capital Reserve RM'000	Fair Value Reserve RM'000	Foreign Exchange 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 2015</b>	1,148,699	643,121	63,172	5,216	220,259	146,605	41,897	4,862	5,285	17,233	138,592	505,578
Total comprehensive income for the period	18,049	8,421	-	-	(5,825)	(20,819)	39,009	-	-	-	(3,944)	9,628
<b>As at 30 September 2015</b>	<b>1,166,748</b>	<b>651,542</b>	<b>63,172</b>	<b>5,216</b>	<b>214,434</b>	<b>125,786</b>	<b>80,906</b>	<b>4,862</b>	<b>5,285</b>	<b>17,233</b>	<b>134,648</b>	<b>515,206</b>
<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	27,707	12,231	-	-	(1,394)	8,887	2,512	-	-	-	2,226	15,476
<b>As at 30 September 2014</b>	<b>870,829</b>	<b>457,232</b>	<b>63,172</b>	<b>5,216</b>	<b>71,940</b>	<b>142,787</b>	<b>10,123</b>	<b>4,862</b>	<b>5,285</b>	<b>17,233</b>	<b>136,614</b>	<b>413,597</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 30 September 2015**

(The figures have not been audited)

	<b>3 months ended</b>	
	<b>30.09.15</b>	<b>30.09.14</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>OPERATING ACTIVITIES</b>		
(Loss)/Profit before taxation	(7,727)	5,687
Adjustments for:		
Depreciation	34	27
Provision for retirement benefit	9	9
Dividend income	(1,425)	(1,211)
Interest income	(729)	(547)
Share of loss/(profit) of associates	1,649	(5,420)
Unrealised foreign exchange loss	7,658	1,505
Operating cash flows before working capital changes	(531)	50
Receivables	107	(280)
Prepayments	101	56
Inventories	(495)	(295)
Payables	321	229
Cash flows used in operations	(497)	(240)
Taxes refunded	189	-
Taxes paid	(98)	(337)
Net cash flows used in operating activities	(406)	(577)
<b>INVESTING ACTIVITIES</b>		
Dividends received	-	1,215
Interest received	780	484
Withdrawal from/(Addition to) fixed deposits	2,575	(180)
Purchase of property, plant and equipment	(43)	(48)
Addition of biological assets	(2,282)	-
Cash flows from investing activities	1,030	1,471
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	624	894
<b>EFFECTS OF EXCHANGE RATE CHANGES</b>	17,700	124
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL PERIOD</b>	205,219	186,136
<b>CASH AND CASH EQUIVALENTS AT END OF FINANCIAL PERIOD</b> <b>(Note 27)</b>	223,543	187,154

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)**  
**(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 2015. 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 2015.

**2. Significant accounting policies**

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 2015.

**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 101: Disclosure Initiative	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	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.

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

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

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

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

**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 2018.

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 for the year ending 30 June 2019. 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 2015 was not qualified.

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

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

**4. Segmental Information**

	3 months ended	
	30.09.15 RM'000	30.09.14 RM'000
<b>Segment Revenue</b>		
Plantation	2,563	3,287
Investment	2,383	1,958
Total	<u>4,946</u>	<u>5,245</u>
<b>Segment results</b>		
Plantation	529	1,180
Investment	(5,413)	338
	<u>(4,884)</u>	<u>1,518</u>
Unallocated corporate expenses	(1,194)	(1,251)
(Loss)/Profit from operations	<u>(6,078)</u>	<u>267</u>
<b>Segment assets</b>		
Plantation	356,591	129,675
Investment	829,579	746,321
	<u>1,186,170</u>	<u>875,996</u>
Unallocated corporate asset	134	110
Total assets	<u>1,186,304</u>	<u>876,106</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 30 September 2015.

**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**

No dividend was paid since the last quarter.

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

**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 30 September 2015.

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

There were no contingent liabilities or contingent assets as at 30 September 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>3 months ended</b>	
	<b>30.09.15</b>	<b>30.09.14</b>	<b>30.09.15</b>	<b>30.09.14</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)	228	199	228	199
Estate agency fee payable to Kluang Estates (1977) Sdn Bhd, a company in which a director, Lee Chung-Shih, has an interest (recurrent)	77	118	77	118
Administration and support services payable to The Nyalas Rubber Estates Limited, a company in which a director, Lee Chung-Shih, has an interest (recurrent)	409	396	409	396
Administration and support services payable to Estate & Trust Agencies (1927) Limited, a company in which a director, Lee Chung-Shih, has an interest (recurrent)	72	194	72	194
Land lease rental payable to Kuala Pergau Rubber Plantations Plc, a company in which a director, Lee Chung-Shih, has an interest and Balaraman A/L Annamaly is a common director (recurrent)	63	-	63	-



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

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

**14. Subsequent Events**

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

**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: Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- Level 3: Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

	<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>30.09.15</b>				
Available-for-sale financial assets	401,424	54,766	-	456,190
Freehold land	-	-	297,918	297,918
Investment properties	-	-	77,501	77,501
	<u>401,424</u>	<u>54,766</u>	<u>375,419</u>	<u>831,609</u>
<b>30.06.15</b>				
Available-for-sale financial assets	409,969	55,145	-	465,114
Freehold land	-	-	297,918	297,918
Investment properties	-	-	67,348	67,348
	<u>409,969</u>	<u>55,145</u>	<u>365,266</u>	<u>830,380</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)**  
**(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 RM4.95 million for the current quarter which was lower than last year's corresponding quarter's RM5.25 million despite higher dividend and interest income. This was mainly due to the 22% fall in crop sales on account of 15% decrease in tonnage harvested and the fall of 8% in fresh fruit bunch ("FFB") prices.

For the current quarter, the Group reported an after-tax loss of RM7.69 million while last year's corresponding quarter was an after-tax profit of RM5.35 million. This was due to:-

- 1) Share of financial results of its associates was a loss of RM1.65 million while it was a profit of RM5.42 million during the last year's corresponding quarter.
- 2) Due to the weakening of Singapore Dollar and Malaysian Ringgit against United States Dollar by 3% and 18% respectively since the last financial year ended 30 June 2015, the foreign exchange loss of RM7.66 million was significantly higher than last year's RM1.50 million.

**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 RM4.95 million was only about 49% of the immediate preceding quarter's RM10.07 million. This was due to the receipt of dividend income of RM1.43 million for the current quarter was significantly lower than the immediate preceding quarter's RM6.13 million. Crop sales was lower too.

The Group reported a pre-tax loss of RM7.73million for the current quarter. This was a negative turnaround from the immediate preceding quarter's profit of RM4.61 million despite the immediate preceding quarter suffered a fair value loss of RM1.95 million arising from the revaluation of its investment property while there was none for the current quarter. This was due to:-

- 1) Lower revenue achieved.
- 2) The foreign exchange loss of RM7.66 million for the current quarter was significantly higher than the immediate preceding quarter's RM2.02 million.
- 3) Share of financial results of its associates was a loss of RM1.65 million while it was a profit of RM1.95 million during the immediate preceding quarter.

**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**

**18. Commentary on Prospects**

For the rest of the financial year ending 30 June 2016, the outlook will be affected by:-

- 1) Bottoming commodities prices to which palm oil is no exception. The price of CPO is expected to be within the range of RM2,000 to RM2,300.
- 2) Due to lower economic growth of palm oil buyer nations, the demand for palm oil will be at a reduced scale.
- 3) The recent haze problem had reduced the intensity of sunlight and increased the dry spell. These conditions are unfavourable to the oil palm trees and may affect the yield.

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>30.09.15</b>	<b>30.09.14</b>	<b>30.09.15</b>	<b>30.09.14</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Interest income	(729)	(547)	(729)	(547)
Other income including investment income	(1,655)	(1,413)	(1,655)	(1,413)
Interest expense	n/a	n/a	n/a	n/a
Depreciation and amortization	34	27	34	27
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)	7,657	1,499	7,657	1,499
(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)**  
**(Incorporated in Malaysia)**

**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		3 months ended	
	30.09.15	30.09.14	30.09.15	30.09.14
	RM'000	RM'000	RM'000	RM'000
Current tax:				
Malaysian income tax	66	268	66	268
Foreign tax	90	69	90	69
	<u>156</u>	<u>337</u>	<u>156</u>	<u>337</u>
Overprovision of income tax in prior years				
Malaysian income tax	(189)	-	(189)	-
	<u>(189)</u>	<u>-</u>	<u>(189)</u>	<u>-</u>
Total income tax expense	<u>(33)</u>	<u>337</u>	<u>(33)</u>	<u>337</u>

The effective tax rate for the current quarter was higher as certain expenses were not deductible for tax purposes while the effective tax rate for last year's corresponding quarter was lower as certain income were not subject to tax.

The over provision of income tax of RM189,000 arose from tax refund in respect of prior year's assessment.

**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 30 September 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.

**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**

**26. 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>3 months ended</b>	
	<b>30.09.15</b>	<b>30.09.14</b>	<b>30.09.15</b>	<b>30.09.14</b>
(Loss)/Profit attributable to owners of the parent (RM'000)	<u>(3,944)</u>	<u>2,226</u>	<u>(3,944)</u>	<u>2,226</u>
Weighted average number of ordinary shares in issue ('000)	<u>63,172</u>	<u>63,172</u>	<u>63,172</u>	<u>63,172</u>
Basic (loss)/earnings per share (Sen)	<u>(6.24)</u>	<u>3.52</u>	<u>(6.24)</u>	<u>3.52</u>

**(b) Diluted**

Diluted (loss)/earnings per share is the same as basic (loss)/earnings per share as there is no dilutive potential ordinary shares outstanding as at 30 September 2015.

**27. Cash and cash equivalents**

For the purposes of the statements of cash flows, cash and cash equivalents comprise the following:

	<b>3 months period</b>	
	<b>30.09.15</b>	<b>30.09.14</b>
	<b>RM'000</b>	<b>RM'000</b>
Cash and bank balances	256,309	221,802
Less: Short-term deposits with a licensed bank with maturities more than 90 days	<u>(32,766)</u>	<u>(34,648)</u>
Cash and cash equivalents	<u><u>223,543</u></u>	<u><u>187,154</u></u>

**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**

**28. 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 30.09.15</b>	<b>As at 30.06.15</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Total retained profits of the Group and its subsidiaries:</b>		
- Realised	135,012	134,900
- Unrealised	15,846	19,902
	150,858	154,802
<b>Less: Consolidation adjustments</b>	(16,210)	(16,210)
	<u>134,648</u>	<u>138,592</u>

**29. 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 16 November 2015.