

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

Consolidated Statement Of Comprehensive Income
For the Financial Period Ended 31 March 2018
(The figures have not been audited)

	Note	Individual Quarter 3 months ended		Change Favourable (Unfavourable)		Period-to-Date 9 months ended		Change Favourable (Unfavourable)	
		31.03.18 RM'000	31.03.17 RM'000	RM'000	%	31.03.18 RM'000	31.03.17 RM'000	RM'000	%
Revenue	4	3,961	3,802	159	4	16,812	15,756	1,056	7
Other income		1	13	(12)	-92	24	15	9	60
Changes in inventories		13	160	(147)	-92	20	66	(46)	-70
Staff costs		(911)	(565)	(346)	-61	(2,107)	(1,676)	(431)	-26
Depreciation		(136)	(102)	(34)	-33	(347)	(297)	(50)	-17
Subcontract labour costs, fertilizer and chemical costs		(1,090)	(1,173)	83	7	(3,875)	(3,311)	(564)	-17
Foreign exchange gain/(loss)		1,539	4,806	(3,267)	-68	4,672	(4,131)	8,803	213
Other expenses		(1,572)	(1,684)	112	7	(4,812)	(4,717)	(95)	-2
Loss on disposal of investment properties		-	(431)	431	100	-	(431)	431	100
Gain on sale of available-for-sale investment		-	6,128	(6,128)	-100	-	6,128	(6,128)	-100
Profit from operations	4	1,805	10,954	(9,149)	-84	10,387	7,402	2,985	40
Share of profit/(loss) of associates		2,784	(1,031)	3,815	370	3,573	(1,953)	5,526	283
Profit before tax	20	4,589	9,923	(5,334)	-54	13,960	5,449	8,511	156
Income tax (expense)/credit	21	(133)	17	(150)	-882	(610)	(923)	313	34
Profit after tax		4,456	9,940	(5,484)	-55	13,350	4,526	8,824	195
Other comprehensive income									
Investments:									
- Net change in fair value		20,693	23,829	(3,136)	-13	60,499	20,133	40,366	200
- Transferred to profit or loss on sale of available-for-sale financial asset		-	(1,851)	1,851	100	-	(12,031)	12,031	100
Equity interest in parent held by subsidiary		(163)	-	(163)	N.M	(163)	-	(163)	N.M
Foreign currency translation									
- Net change in foreign currency translation		(25,856)	2,383	(28,239)	-1185	(54,655)	48,552	(103,207)	-213
- Transferred to profit or loss on sale of available-for-sale financial asset		-	(4,275)	4,275	100	-	(4,275)	4,275	100
Share of other comprehensive income of associates		967	3,473	(2,506)	-72	3,454	5,148	(1,694)	-33
Other comprehensive (loss)/income for the period, net of tax		(4,359)	23,559	(27,918)	-119	9,135	57,527	(48,392)	-84
Total comprehensive income for the period		97	33,499	(33,402)	-100	22,485	62,053	(39,568)	-64
Profit attributable to:									
Owners of the parent		2,434	5,118	(2,684)	-52	7,036	2,543	4,493	177
Non-controlling interest		2,022	4,822	(2,800)	-58	6,314	1,983	4,331	218
		4,456	9,940	(5,484)	-55	13,350	4,526	8,824	-195
Total comprehensive income attributable to:									
Owners of the parent		(7,124)	15,335	(22,459)	-146	398	29,156	(28,758)	-99
Non-controlling interest		7,221	18,164	(10,943)	-60	22,087	32,897	(10,810)	-33
		97	33,499	(33,402)	-100	22,485	62,053	(39,568)	-64
Earnings per share attributable to owners of the parent:									
Basic (Sen)	26(a)	3.85	8.10			11.14	4.03		
Diluted (Sen)	26(b)	3.85	8.10			11.14	4.03		

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

N.M. - Not Meaningful

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

(Incorporated in Malaysia)

Consolidated Statement of Financial Position**As at 31 March 2018**

	(Unaudited) As at 31.03.18 RM'000	(Audited) As at 30.6.2017 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	300,296	300,025
Biological assets	25,632	20,899
Investment properties	63,112	68,594
Investment in associates	98,256	85,165
Investments	495,419	473,396
	<u>982,715</u>	<u>948,079</u>
Current assets		
Inventories	67	47
Trade and other receivables	1,572	1,380
Prepayments	547	658
Tax recoverable	419	652
Cash and bank balances	256,664	270,455
	<u>259,269</u>	<u>273,192</u>
TOTAL ASSETS	<u>1,241,984</u>	<u>1,221,271</u>
EQUITY AND LIABILITIES		
Equity attributable to owners of the Parent		
Share capital	63,172	63,172
Reserves	612,646	612,833
	<u>675,818</u>	<u>676,005</u>
Non-controlling interests	546,507	525,661
Total equity	<u>1,222,325</u>	<u>1,201,666</u>
Non-current liabilities		
Deferred tax liabilities	15,452	15,465
Other payables	582	523
Provision for retirement benefits	55	51
	<u>16,089</u>	<u>16,039</u>
Current liabilities		
Trade and other payables	3,394	3,391
Tax payable	176	175
	<u>3,570</u>	<u>3,566</u>
Total liabilities	<u>19,659</u>	<u>19,605</u>
TOTAL EQUITY AND LIABILITIES	<u>1,241,984</u>	<u>1,221,271</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 2018**

(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 Fluctuation Reserves RM'000	Equity Interest in the Company held by subsidiaries 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
Opening balance at 1 July 2017	1,201,665	676,004	63,172	5,216	216,947	147,753	75,600	(25,649)	4,862	5,662	17,412	165,029	525,661
Total comprehensive income/(loss) for the period	22,485	398	-	-	2,152	18,524	(27,151)	(163)	-	-	-	7,036	22,087
Dividend paid	(1,825)	(584)	-	-	-	-	-	-	-	-	-	(584)	(1,241)
As at 31 March 2018	1,222,325	675,818	63,172	5,216	219,099	166,277	48,449	(25,812)	4,862	5,662	17,412	171,481	546,507
Opening balance at 1 July 2016	1,099,180	629,503	63,172	5,216	214,439	119,669	60,951	(25,649)	4,862	5,662	17,412	163,769	469,677
Total comprehensive income for the period	62,053	29,156	-	-	2,235	2,737	21,641	-	-	-	-	2,543	32,897
Dividend paid	(1,739)	(583)	-	-	-	-	-	-	-	-	-	(583)	(1,156)
As at 31 March 2017	1,159,494	658,076	63,172	5,216	216,674	122,406	82,592	(25,649)	4,862	5,662	17,412	165,729	501,418

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)
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Consolidated Statement of Cash Flows
For the Financial Period Ended 31 March 2018

(The figures have not been audited)

	9 months ended	
	31.03.18	31.03.17
	RM'000	RM'000
OPERATING ACTIVITIES		
Profit before taxation	13,960	5,449
Adjustments for:		
Depreciation	347	297
Gain on disposal of property, plant and equipment	-	(12)
Gain on disposal of available-for-sale financial asset	-	(6,128)
Provision for retirement benefit	9	14
Dividend income	(2,175)	(2,699)
Interest income	(1,660)	(1,481)
Share of (profit)/loss of associates	(3,573)	1,953
Loss on disposal of investment properties	-	431
Unrealised foreign exchange (gain)/loss	(4,699)	4,072
Operating cash flows before working capital changes	2,209	1,896
Receivables	98	428
Prepayments	111	140
Inventories	(20)	(66)
Payables	109	(1,110)
Cash flows from operations	2,507	1,288
Retirement benefit paid	(5)	-
Taxes refunded	379	-
Taxes paid	(733)	(733)
Net cash flows from operating activities	2,148	555
INVESTING ACTIVITIES		
Dividends received	3,430	4,871
Interest received	1,363	1,675
(Addition to)/Withdrawal from fixed deposits	(64,856)	6,803
Purchase of property, plant and equipment	(619)	(615)
Addition to biological assets	(4,733)	(8,572)
Proceeds from sale of available-for-sale investments	-	6,256
Proceeds from sale of property, plant and equipment	-	135
Proceeds from sale of investment properties	-	201
Cash flows (used in)/from investing activities	(65,415)	10,754
FINANCING ACTIVITIES		
Dividends paid to owners of the Company	(584)	(583)
Dividends paid to non-controlling interest	(1,241)	(1,156)
Net cash used in financing activities	(1,825)	(1,739)
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(65,092)	9,570
EFFECTS OF EXCHANGE RATE CHANGES	(13,554)	12,616
CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL PERIOD	257,438	234,030
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL PERIOD (Note 27)	178,792	256,216

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, investment in precious metals 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 2017. 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 2017.

2. Significant accounting policies

Changes in accounting policies

The accounting policies and methods of computation adopted by the Group in these interim financial statements are consistent with those adopted in the audited financial statement for the financial year ended 30 June 2017 except for the adoption of the amended FRSS and annual improvements which are relevant to the Group's operation with effect from 1 July 2017 as set out below:

- Amendments to FRS 107: Disclosure Initiative
- Amendments to FRS 112: Recognition of Deferred Tax Assets for Unrealised Losses
- Amendments to FRS 12: Disclosure of Interest in Other Entities

The adoption of the above Amendments and Annual Improvements does not have any effect on the financial performance or position of the Group.

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.

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

3. Auditors' Report on Preceding Annual Financial Statements

The auditors' report on the financial statements for the year ended 30 June 2017 was not qualified.

4. Segmental Information

	9 months ended	
	31.03.18	31.03.17
	RM'000	RM'000
Segment Revenue		
Plantation	11,742	10,467
Investment	5,070	5,289
Total	<u>16,812</u>	<u>15,756</u>
Segment results		
Plantation	6,689	6,062
Investment	4,477	9,953
	<u>11,166</u>	<u>16,015</u>
Unallocated corporate expenses	(779)	(8,613)
Profit from operations	<u>10,387</u>	<u>7,402</u>
Segment assets		
Plantation	367,710	371,140
Investment	874,041	807,194
	<u>1,241,751</u>	<u>1,178,334</u>
Unallocated corporate asset	233	234
Total assets	<u>1,241,984</u>	<u>1,178,568</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 2018.

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 2017, as reported in the directors' report of that year, the following dividends were paid for the financial period ended 31 March 2018:

	Amount	Net dividend
	RM	per share
		Sen
First and final tax exempt (single-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 issuance, repurchase and repayment of debts and equity securities for the financial period ended 31 March 2018.

10. Changes in Composition of the Group

There were no changes in the composition of the Group for the financial period ended 31 March 2018.

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 2018.

12. Changes in Contingent Liabilities and Contingent Assets

There were no contingent liabilities or contingent assets as at 31 March 2018.

13. Related Party Transactions

Transactions with related parties are as follows:

	Individual Quarter		Period-To-Date	
	3 months ended		9 months ended	
	31.03.18	31.03.17	31.03.18	31.03.17
	RM'000	RM'000	RM'000	RM'000
Rental income from Ice Cold Beer Pte. Ltd., a company in which a director, Lee Chung-Shih has an interest (recurrent)	232	246	716	719
Estate agency fee payable to Kluang Estates (1977) Sdn Bhd, a company in which a director, Lee Chung-Shih, has an interest (recurrent)	67	62	245	210
Administration and accounting support services payable to The Nyalas Rubber Estates Limited, a company in which a director, Lee Chung-Shih, has an interest (recurrent)	622	519	1,703	1,592
Administration and support services payable to Estate & Trust Agencies (1927) Limited, a company in which a director, Lee Chung-Shih, has an interest (recurrent)	85	76	270	245
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	188	188

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

	Level 1	Level 2	Level 3	Total
	RM'000	RM'000	RM'000	RM'000
31.03.18				
Available-for-sale investments	432,506	42,314	-	474,820
Investment in precious metal	20,599	-	-	20,599
Freehold land	-	-	297,930	297,930
Investment properties	-	-	63,112	63,112
	<u>453,105</u>	<u>42,314</u>	<u>361,042</u>	<u>856,461</u>
30.06.17				
Available-for-sale investments	391,198	60,723	-	451,921
Investment in precious metal	21,475	-	-	21,475
Freehold land	-	-	297,930	297,930
Investment properties	-	-	68,594	68,594
	<u>412,673</u>	<u>60,723</u>	<u>366,524</u>	<u>839,920</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 was 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 reported revenue of RM3.96 million for the current quarter ended 31 March 2018. This was higher than last year's corresponding quarter's revenue of RM3.80 million despite lower dividend income. This was mainly due to higher tonnage of fresh fruit bunches ("FFB") harvested and higher interest income.

For the current quarter, the Group reported an after-tax profit of RM4.46 million which was lower than last year's corresponding quarter's after-tax profit of RM9.94 million. This was mainly due to:-

- 1) Gain of RM6.13 million arising from the sale of available-for-sale investment was recorded in last year's corresponding quarter while there was none during the current quarter.
- 2) The foreign exchange gain of RM1.54 million for the current quarter was lower than last year's corresponding quarter's gain of RM4.81 million.

However, for the current quarter, share of the associates' financial result was a profit of RM2.78 million while it was a loss of RM1.03 million a year ago.

For the current 9 months to-date, the Group's revenue of RM16.81 million was higher than last year corresponding period-to-date of RM15.76 million. This was primarily due to increased contributions from the plantation segment. Crop sales of RM11.74 million were higher than a year ago mainly on account of the increase in FFB tonnage harvested. Rental and interest income were also higher as compared to a year ago.

The Group reported an after-tax-profit of RM13.35 million at the end of the 9 months ended 31 March 2018. This was higher than last year's RM4.53 million by RM8.82 million despite the Group benefiting from the gain of RM6.13 million arising from the sale of available-for-sale investments a year ago. This was mainly due to:

- 1) Share of the financial results of the associates for the current period-to-date was a profit of RM3.57 million while it was a loss of RM1.95 million a year ago.
- 2) Foreign exchange difference was a gain of RM4.67 million which was a positive turnaround from last year's corresponding period's loss of RM4.13 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**

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

	Current Quarter 31.03.18 RM'000	Preceding Quarter 31.12.17 RM'000	Change Favourable/(Unfavourable)	
			RM'000	%
Revenue	3,961	6,309	(2,348)	-37
Operating profit	1,805	3,831	(2,026)	-53
Share of profit of associate	2,784	817	1,967	241
Profit before tax	4,589	4,648	(59)	-1
Profit after tax	4,456	4,421	35	1
Profit attributable to:				
Owners of the parent	2,434	2,239	195	9
Non-controlling interest	2,022	2,182	(160)	-7
	<u>4,456</u>	<u>4,421</u>		

For the quarter under review, the Group's revenue of RM3.96 million was lower than the immediate preceding quarter's RM6.31 million. Crop sales were lower mainly on account of the decrease in FFB production and fresh fruit bunch prices. Dividend income of RM928,000 was received during the immediate preceding quarter while there was none for the current quarter.

The Group reported a pre-tax profit of RM4.59 million for the current quarter which was slightly lower than the immediate preceding quarter's profit of RM4.65 million, despite share of profit of associates of RM2.78 million for the current quarter was higher than the immediate preceding quarter's profit of RM817,000. This was mainly due to lower revenue and higher operating costs.

18. Commentary on Prospects

For the remaining three-month period of financial year ending 30 June 2018 (April 2018 - June 2018), FFB production is on track to contribute towards a financial year-on-year improvement. The FFB production for the nine-month period of financial year ending 30 June 2018 (July 2017 - March 2018) is at a comparable level to the previous year's FFB production level for the full financial year. We are always cognizant of the challenges that may be posed by adverse weather conditions, labour requirements and pest attacks.

Overall, the Group expects performance from the plantation segment for financial year ending 30 June 2018 to be satisfactory.

The Group's results are also dependent on dividend income receivable from its investments, market valuation of its publicly listed investments and the effect of currency fluctuations.

The results of the associated companies may be affected by the market valuations of its investments and currency fluctuations.

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**

19. Profit Forecast or Profit Guarantee

There is no profit forecast or profit guarantee.

20. Profit before tax

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

	Individual Quarter		Period-To-Date	
	31.03.18 RM'000	31.03.17 RM'000	31.03.18 RM'000	31.03.17 RM'000
Interest income	(593)	(426)	(1,660)	(1,481)
Other income including investment income	(155)	(440)	(3,434)	(3,823)
Depreciation and amortization	136	102	347	297
Gain on disposal of available-for-sale financial asset	-	(6,128)	-	(6,128)
Loss on disposal of investment properties	-	431	-	431
Foreign exchange (gain)/loss	(1,539)	(4,806)	(4,672)	4,131
	<u>(1,539)</u>	<u>(4,806)</u>	<u>(4,672)</u>	<u>4,131</u>

21. Income Tax Expense

	Individual Quarter 3 months ended		Period-To-Date 9 months ended	
	31.03.18 RM'000	31.03.17 RM'000	31.03.18 RM'000	31.03.17 RM'000
Current tax:				
Malaysian income tax	89	(162)	474	639
Foreign tax	52	145	144	322
	<u>141</u>	<u>(17)</u>	<u>618</u>	<u>961</u>
Over provision of income tax in prior years				
prior years				
Malaysian income tax	(8)	-	(8)	-
Foreign tax	-	-	-	(38)
	<u>(8)</u>	<u>-</u>	<u>(8)</u>	<u>(38)</u>
Total income tax expense	<u>133</u>	<u>(17)</u>	<u>610</u>	<u>923</u>

The effective tax rates for current quarter, last year's corresponding quarter, current period-to-date and last year's period-to-date were lower as certain income were not subject to income tax.

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

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 2018.

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.

26. Earnings Per Share

(a) Basic

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

	Individual Quarter		Period-To-Date	
	3 months ended		9 months ended	
	31.03.18	31.03.17	31.03.18	31.03.17
Earnings attributable to owners of the parent (RM'000)	<u>2,434</u>	<u>5,118</u>	<u>7,036</u>	<u>2,543</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 earnings per share (Sen)	<u>3.85</u>	<u>8.10</u>	<u>11.14</u>	<u>4.03</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 2018.

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

27. Cash and cash equivalents

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

	9 months period	
	31.03.18	31.03.17
	RM'000	RM'000
Cash and bank balances	256,664	269,171
Less: Short-term deposits with a licensed bank with maturities more than 90 days	(77,872)	(12,955)
Cash and cash equivalents	<u>178,792</u>	<u>256,216</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 2018.