

**SUNGEI BAGAN RUBBER COMPANY (MALAYA) BERHAD (3327-U)**  
**(Incorporated in Malaysia)**

**Consolidated Statement Of Comprehensive Income**  
**For the Financial Period Ended 31 March 2013**  
(The figures have not been audited)

	Note	Individual Quarter		Year to Date	
		3 months ended		9 months ended	
		31.03.13	31.03.12	31.03.13	31.03.12
		RM'000	RM'000	RM'000	RM'000
<b>Revenue</b>	4	1,814	2,224	7,491	9,023
Other Income		-	3,338	2	3,339
Changes in inventories		125	292	122	369
Staff costs		(218)	(302)	(833)	(763)
Depreciation		(7)	(6)	(21)	(20)
Subcontract labour costs, fertilizer and chemical costs		(561)	(517)	(2,030)	(1,942)
Foreign exchange gain / (loss)		(1,250)	2,109	1,253	(2,016)
Other expenses		(771)	(825)	(1,821)	(1,812)
<b>Profit / (Loss) from operations</b>	4	(868)	6,313	4,163	6,178
Share of profit / (loss) of associates		(99)	1,230	1,934	270
<b>Profit / (Loss) before tax</b>		(967)	7,543	6,097	6,448
Income tax expense	21	(165)	(246)	(606)	(1,027)
<b>Profit / (Loss) after tax</b>		(1,132)	7,297	5,491	5,421
<b><u>Other Comprehensive Income</u></b>					
Available-for-sale investments:					
Gain / (Loss) on fair value changes		11,115	9,668	30,738	(7,467)
Foreign currency translation		1,507	(6,004)	(5,626)	2,231
Share of other comprehensive income of associates		4,734	12,155	10,986	(5,684)
<b>Other comprehensive income for the period, net of tax</b>		17,356	15,819	36,098	(10,920)
<b>Total comprehensive income for the period</b>		16,224	23,116	41,589	(5,499)
<b>Earnings / (Loss) per share attributable to equity holders</b>					
Basic (Sen)	26(a)	(1.87)	12.06	9.08	8.96
Diluted (Sen)	26(b)	(1.87)	12.06	9.08	8.96

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

**SUNGEI BAGAN RUBBER COMPANY (MALAYA) BERHAD (3327-U)**

(Incorporated in Malaysia)

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

	(Unaudited)	(Audited)
	As at	As at
	<b>31.03.13</b>	<b>30.06.12</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	864	885
Biological assets	549	549
Investment property	28,454	29,435
Investment in associates	105,223	93,990
Available-for-sale investments	149,250	119,415
Deferred tax asset	35	35
	<u>284,375</u>	<u>244,309</u>
<b>Current assets</b>		
Inventories	194	72
Trade and other receivables	485	239
Prepayments	133	74
Tax recoverable	546	166
Cash and bank balances	130,527	131,767
	<u>131,885</u>	<u>132,318</u>
<b>TOTAL ASSETS</b>	<u>416,260</u>	<u>376,627</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity holders of the Company</b>		
Share capital	60,492	60,492
Reserves	347,261	306,806
	<u>407,753</u>	<u>367,298</u>
<b>Non-current liabilities</b>		
Provision for retirement benefits	242	227
Deferred tax liability	6,663	6,893
	<u>6,905</u>	<u>7,120</u>
<b>Current liabilities</b>		
Trade and other payables	1,602	2,209
	<u>1,602</u>	<u>2,209</u>
<b>Total liabilities</b>	<u>8,507</u>	<u>9,329</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>416,260</u>	<u>376,627</u>

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

**SUNGEI BAGAN RUBBER COMPANY (MALAYA) BERHAD (3327-U)**  
(Incorporated in Malaysia)

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

(The figures have not been audited)

	← Non-Distributable →				← Distributable →			
	Share Capital RM'000	Capital Reserves RM'000	Fair Value Reserve RM'000	Foreign Exchange Fluctuation Reserves RM'000	Cultivation and Replacement Reserves RM'000	General Reserve RM'000	Retained Earnings RM'000	Total Equity RM'000
<b>Opening balance at 1 July 2012</b>	60,492	73,237	65,906	(5,512)	5,956	11,000	156,219	367,298
Total comprehensive income for the period	-	10,986	30,738	(5,626)	-	-	5,491	41,589
Dividends	-	-	-	-	-	-	(1,134)	(1,134)
<b>Closing balance at 31 March 2013</b>	<b>60,492</b>	<b>84,223</b>	<b>96,644</b>	<b>(11,138)</b>	<b>5,956</b>	<b>11,000</b>	<b>160,576</b>	<b>407,753</b>
<b>Opening balance at 1 July 2011</b>	60,492	79,753	80,005	(14,743)	5,956	11,000	151,207	373,670
Total comprehensive income for the period	-	(5,684)	(7,467)	2,231	-	-	5,421	(5,499)
Dividends	-	-	-	-	-	-	(1,588)	(1,588)
<b>Closing balance at 31 March 2012</b>	<b>60,492</b>	<b>74,069</b>	<b>72,538</b>	<b>(12,512)</b>	<b>5,956</b>	<b>11,000</b>	<b>155,040</b>	<b>366,583</b>

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

**SUNGEI BAGAN RUBBER COMPANY (MALAYA) BERHAD (3327-U)**  
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**Consolidated Statement of Cash Flows**  
**For the Financial Period Ended 31 March 2013**

(The figures have not been audited)

	<b>9 months period</b>	
	<b>31.03.13</b>	<b>31.03.12</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>OPERATING ACTIVITIES</b>		
Profit before taxation	6,097	6,448
Adjustments for:		
Depreciation	21	20
Provision for retirement benefit	20	20
Unrealised foreign exchange (gain) / loss	(1,269)	2,012
Dividend income	(1,215)	(1,195)
Interest income	(610)	(500)
Share of profit of associates	(1,934)	(270)
Gain on disposal of property, plant and equipment	-	(3,338)
	<hr/>	<hr/>
Operating cash flows before working capital changes	1,110	3,197
Receivables	(172)	7
Prepayments	(59)	(6)
Inventories	(122)	(369)
Payables	(30)	(16)
	<hr/>	<hr/>
Cash flows from operations	727	2,813
Taxes paid	(951)	(999)
Retirement benefit paid	(581)	(5)
	<hr/>	<hr/>
Net cash flows (used in) / from operating activities	(805)	1,809
<b>INVESTING ACTIVITIES</b>		
Dividends received	1,181	1,196
Interest received	533	496
Purchase of available-for-sale investments	-	(6,615)
Proceeds from sale of property, plant and equipment	-	3,356
	<hr/>	<hr/>
Cash flows from / (used in) investing activities	1,714	(1,567)
<b>FINANCING ACTIVITY</b>		
Dividends paid	(1,134)	(1,588)
	<hr/>	<hr/>
Net cash used in financing activity	(1,134)	(1,588)
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>		
	(225)	(1,346)
<b>EFFECTS OF EXCHANGE RATE CHANGES</b>		
	(1,015)	(820)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL PERIOD</b>		
	131,767	129,535
<b>CASH AND CASH EQUIVALENTS AT END OF FINANCIAL PERIOD</b>		
	<hr/> <hr/>	<hr/> <hr/>
	130,527	127,369

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

**SUNGEI BAGAN RUBBER COMPANY (MALAYA) BERHAD (3327-U)**  
**(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 2012. 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 2012.

**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 2012.

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

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

Amendments to FRS 1: Severe Hyperinflation and Removal of Fixed Dates for First-time Adopters

Amendments to FRS 7: Transfers of Financial Assets

Amendments to FRS 112: Deferred Tax: Recovery of Underlying Assets

FRS 124 Related Party Disclosures

Amendments to FRS 101: Presentation of Items of Other Comprehensive Income

The adoption of the new FRSs, Amendments to FRSs and IC Interpretations that are effective for the financial statements commencing on 1 July 2012 does not result in any significant financial position, results and presentation of financial statements of the Group.

**SUNGEI BAGAN RUBBER COMPANY (MALAYA) BERHAD (3327-U)**  
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**Part A - Explanatory Notes Pursuant to FRS 134**

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

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

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

	<b>Effective date for financial periods beginning on or after</b>
FRS 10 Consolidated Financial Statements	1 January 2013
FRS 11 Joint Arrangements	1 January 2013
FRS 12 Disclosure of interests in Other Entities	1 January 2013
FRS 13 Fair Value Measurement	1 January 2013
FRS 119 Employee Benefits	1 January 2013
FRS 127 Separate Financial Statements	1 January 2013
FRS 128 Investment in Associate and Joint Ventures	1 January 2013
IC Interpretation 20 Stripping Costs in the Production Phase of a Surface Mine	1 January 2013
Amendments to FRS 7: Disclosures – Offsetting Financial Assets and Financial Liabilities	1 January 2013
Amendments to FRS 10, FRS 11 and FRS 12 Consolidated Financial Statements, Joint Arrangements and Disclosure of Interest in Other Entities: Transition Guideline Improvement to FRSs (2012)	1 January 2013
Amendments to FRS 132: Offsetting Financial Assets and Financial Liabilities	1 January 2014
FRS 9 Financial Instruments	1 January 2015

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 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 for an additional two years. Consequently, adoption of the MFRS Framework by Transitioning Entities will be mandatory for annual periods beginning on or after 1 January 2014.

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 2015. 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.

**SUNGEI BAGAN RUBBER COMPANY (MALAYA) BERHAD (3327-U)**  
**(Incorporated in Malaysia)**

**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 2012 was not qualified.

**4. Segmental Information**

	9 months ended	
	31.03.13 RM'000	31.03.12 RM'000
<b>Segment Revenue</b>		
Plantation	5,666	7,327
Investment	1,825	1,696
Total	<u>7,491</u>	<u>9,023</u>
<b>Segment results</b>		
Plantation	2,821	7,867
Investment	2,944	(444)
	<u>5,765</u>	<u>7,423</u>
Unallocated corporate expenses	(1,602)	(1,245)
Profit from operations	<u>4,163</u>	<u>6,178</u>
<b>Segment assets</b>		
Plantation	46,033	43,716
Investment	369,646	330,907
	<u>415,679</u>	<u>374,623</u>
Unallocated corporate asset	581	35
Total assets	<u>416,260</u>	<u>374,658</u>

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

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

**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.

**SUNGEI BAGAN RUBBER COMPANY (MALAYA) BERHAD (3327-U)**  
**(Incorporated in Malaysia)**

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

**8. Dividends Paid**

The amount of dividends paid on 20 December 2012 were as follows:-

In respect of the financial year ended 30 June 2012, as reported in the directors' report of that year:

	<b>Amount RM</b>	<b>Net Dividend per share (Sen)</b>
First and final ordinary dividend of 2% less 25% taxation	907,372	1.500
Bonus dividend of 0.5% less 25% taxation	226,843	0.375
	<u>1,134,215</u>	<u>1.875</u>

**9. Debt and Equity Securities**

There were no issuance, repurchase and repayment of debts and equity securities in the current quarter and 9 months to-date.

**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 interim financial statements as at 31 March 2013.

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

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



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

**13. Related Party Transactions**

Transactions with related parties are as follows:

	<b>Individual Quarter</b>		<b>Year-To-Date</b>	
	<b>31.03.13</b>	<b>31.03.12</b>	<b>31.03.13</b>	<b>31.03.12</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Estate agency fee payable to Kluang Estates (1977) Sdn Bhd, a company in which a director, Lee Chung-Shih, has an interest	66	75	213	240
Administration and support services payable to The Nyalas Rubber Estates Limited, a company in which a director, Lee Chung-Shih, has an interest	145	150	432	410
Administration and support services payable to Estate & Trust Agencies (1927) Limited, a company in which a director, Lee Chung-Shih, has an interest	14	32	44	32

**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 financial instruments carried at fair value:

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

	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b>31.03.13</b>				
Available-for-sale financial assets	130,874	18,376	-	149,250
<b>30.06.12</b>				
Available-for-sale financial assets	102,145	17,270	-	119,415

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.

**SUNGEI BAGAN RUBBER COMPANY (MALAYA) BERHAD (3327-U)**  
**(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's revenue for the current quarter of RM1.81 million and period-to-date of RM7.49 million slid about 17% from a year earlier despite higher dividend and interest income. The lower average selling price of fresh fruit bunches more than offset the higher sales volume during the period.

For the three months ended 31 March 2013, the Group suffered an after-tax loss of RM1.13 million as compared to the after-tax profit of RM7.30 million reported during the corresponding quarter a year ago. This was mainly due to:-

- 1) The unrealised exchange difference for the current quarter was a loss of RM1.25 million while a gain of RM2.11 million was recorded during last year's corresponding quarter.
- 2) Share of associates' financial results was a loss of RM99,000 for the current quarter while last year's corresponding quarter was a profit of RM1.23 million.
- 3) There was a gain of RM3.34 million arising from the Government compulsory acquisition of plantation land during last year's corresponding quarter while there was none for the current quarter.

Despite lower revenue and no income from compulsory acquisition of land, the Group's after-tax profit of RM5.49 million for the current 9 months to-date was still slightly better than RM5.42 million reported a year ago. This was due to:-

- 1) The unrealised exchange difference for the current period-to-date was a gain of RM1.25 million while a loss of RM2.02 million was recorded for last year's period-to-date.
- 2) Share of associates' profit was RM1.93 million which was higher than RM270,000 reported a year ago.

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

For the quarter under review, the Group's revenue of RM1.81 million was substantially lower than the immediate preceding quarter of RM3.02 million despite higher interest income. This was mainly due to lower crop sales on account of lower fresh fruit bunches production. During the current quarter, no dividend income was received while RM784,000 was received during the immediate preceding quarter.

The Group suffered a pre-tax loss of RM967,000 for the current quarter as compared to the pre-tax profit of RM2.14 million achieved during the immediate preceding quarter. This was due to:-

- 1) Lower crop sales achieved and no dividend income was received during the current quarter.
- 2) The unrealised foreign exchange difference was a loss of RM1.25 million for the current quarter while it was a gain of RM148,000 during the immediate preceding quarter.
- 3) Share of associates' financial results for the current quarter was a loss of RM99,000 as compared to the immediate preceding quarter's profit of RM450,000.

**SUNGEI BAGAN RUBBER COMPANY (MALAYA) BERHAD (3327-U)**  
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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 performance for the rest of the financial year is expected not to be better than last year due to the following reasons:-

- 1) The yield of fresh fruit bunches are expected to be low for the rest of the financial year.
- 2) Labour cost is expected to increase as the Government has implemented the minimum wage policy with effect from January 2013.
- 3) CPO prices are expected to remain bearish as biodiesel demand in Europe is expected to be reduced and expectations of bumper soybean crops in South America will weigh on the commodity.

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	
	31.03.13 RM'000	31.03.12 RM'000	31.03.13 RM'000	31.03.12 RM'000
Interest income	(221)	(179)	(610)	(500)
Other income including investment income	-	(3)	(1,217)	(1,197)
Interest expense	n/a	n/a	n/a	n/a
Depreciation and amortization	7	6	21	20
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	1,250	(2,109)	(1,253)	2,016
(Gain) / Loss on derivatives	n/a	n/a	n/a	n/a
Exceptional items- Gain on compulsory acquisition of land	-	(3,338)	-	(3,338)

n/a : Not applicable

**SUNGEI BAGAN RUBBER COMPANY (MALAYA) BERHAD (3327-U)**  
**(Incorporated in Malaysia)**

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

**21. Income Tax Expense**

	<b>Individual Quarter</b>		<b>Year-To-Date</b>	
	<b>3 months ended</b>		<b>9 months ended</b>	
	<b>31.03.13</b>	<b>31.03.12</b>	<b>31.03.13</b>	<b>31.03.12</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Current tax:				
Malaysian income tax	165	246	606	1,027
Total income tax expense	<u>165</u>	<u>246</u>	<u>606</u>	<u>1,027</u>

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

**22. Corporate Proposals**

On 22 March 2013, the Company announced the proposed dividend reinvestment scheme that will provide shareholders the option to elect to reinvest in whole or in part of their cash dividend which includes interim, final, special or any other cash dividend in new ordinary share(s) of RM1.00 each in the Company.

**23. Borrowings**

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

**24. Changes in Material Litigation**

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

**25. Dividend Payable**

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

**SUNGEI BAGAN RUBBER COMPANY (MALAYA) BERHAD (3327-U)**  
**(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 earnings / (loss) per share amounts are calculated by dividing profit / (loss) for the period attributable to ordinary equity holders by the weighted average number of ordinary shares in issue during the period.

	<b>Individual Quarter</b>		<b>Year-To-Date</b>	
	<b>3 months ended</b>		<b>9 months ended</b>	
	<b>31.03.13</b>	<b>31.03.12</b>	<b>31.03.13</b>	<b>31.03.12</b>
Profit / (Loss) attributable to ordinary equity holders (RM'000)	<u>(1,132)</u>	<u>7,297</u>	<u>5,491</u>	<u>5,421</u>
Weighted average number of ordinary shares in issue	<u>60,492</u>	<u>60,492</u>	<u>60,492</u>	<u>60,492</u>
Basic earnings / (loss) per share (Sen)	<u>(1.87)</u>	<u>12.06</u>	<u>9.08</u>	<u>8.96</u>

**(b) Diluted**

Diluted earnings / (loss) per share is the same as basic earnings / (loss) per share as there is no dilutive potential ordinary shares outstanding as at 31 March 2013.

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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 Profits / (Losses)**

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

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

	<b>As at 31.03.13 RM'000</b>	<b>As at 30.06.12 RM'000</b>
<b>Total retained profits of the Group and its subsidiaries:</b>		
- Realised	123,135	119,651
- Unrealised	9,628	11,128
	132,763	130,779
<b>Total share of retained profits from associated companies:</b>		
- Realised	37,065	35,131
- Unrealised	1,838	1,838
	38,903	36,969
	171,666	167,748
<b>Less: Consolidation adjustments</b>	(11,090)	(11,529)
	<u>160,576</u>	<u>156,219</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 29 May 2013.