

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

**Consolidated Statement Of Comprehensive Income**  
**For the Financial Period Ended 31 March 2016**  
(The figures have not been audited)

	Note	Individual Quarter		Year to Date	
		3 months ended		9 months ended	
		31.03.16	31.03.15	31.03.16	31.03.15
		RM'000	RM'000	RM'000	RM'000
<b>Revenue</b>	4	1,388	1,409	6,583	6,702
Other Income		1	1	2	3
Changes in inventories		214	255	230	410
Staff costs		(301)	(253)	(923)	(667)
Depreciation		(18)	(9)	(36)	(21)
Subcontract labour costs, fertilizer and chemical costs		(580)	(594)	(2,460)	(2,209)
Foreign exchange gain/(loss)		4,707	(2,321)	(521)	(5,531)
Other expenses		(924)	(812)	(2,156)	(2,209)
<b>Profit/(Loss) from operations</b>	4	4,487	(2,324)	719	(3,522)
Share of profit of associates		3,777	1,009	2,242	6,537
<b>Profit/(Loss) before tax</b>	20	8,264	(1,315)	2,961	3,015
Income tax expense	21	2	(113)	(246)	(566)
<b>Profit/(Loss) after tax</b>		8,266	(1,428)	2,715	2,449
<b><u>Other Comprehensive Income</u></b>					
Available-for-sale investments:					
Gain/(Loss) on fair value changes		6,911	12,276	(9,725)	18,082
Foreign currency translation		(24,211)	13,045	8,321	29,782
Share of other comprehensive loss of associates		(287)	(4,909)	(8,529)	(11,637)
<b>Other comprehensive (loss)/income for the period, net of tax</b>		(17,587)	20,412	(9,933)	36,227
<b>Total comprehensive (loss)/income for the period</b>		(9,321)	18,984	(7,218)	38,676
<b>Earnings/(Loss) per share attributable to equity holders</b>					
Basic (Sen)	26(a)	12.46	(2.15)	4.09	3.69
Diluted (Sen)	26(b)	12.46	(2.15)	4.09	3.69

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

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

(Incorporated in Malaysia)

**Consolidated Statement of Financial Position****As at 31 March 2016**

	(Unaudited) As at <b>31.03.16</b> <b>RM'000</b>	(Audited) As at <b>30.06.15</b> <b>RM'000</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	102,629	102,425
Biological assets	7,874	1,819
Investment property	43,774	42,267
Investment in associates	82,285	90,680
Available-for-sale investments	191,696	200,259
Deferred tax asset	53	53
	<u>428,311</u>	<u>437,503</u>
<b>Current assets</b>		
Inventories	277	48
Trade and other receivables	1,193	1,222
Prepayments	167	328
Tax recoverable	299	374
Cash and bank balances	147,975	147,427
	<u>149,911</u>	<u>149,399</u>
<b>TOTAL ASSETS</b>	<u>578,222</u>	<u>586,902</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity holders of the Company</b>		
Share capital	66,333	66,333
Reserves	505,068	513,613
	<u>571,401</u>	<u>579,946</u>
<b>Non-current liabilities</b>		
Provision for retirement benefits	323	303
Deferred tax liability	5,060	5,060
	<u>5,383</u>	<u>5,363</u>
<b>Current liabilities</b>		
Trade and other payables	1,258	1,593
Tax payable	180	-
	<u>1,438</u>	<u>1,593</u>
<b>Total liabilities</b>	<u>6,821</u>	<u>6,956</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>578,222</u>	<u>586,902</u>

The consolidated statement of financial position should be read in conjunction with the accompanying explanatory notes attached to the 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 2016**

(The figures have not been audited)

	← Non-Distributable →					← Distributable →				
	Share Capital RM'000	Share Premium 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 2015</b>	66,333	8,645	146,682	140,664	32,571	5,956	11,000	168,095	579,946	
Total comprehensive income for the period	-	-	(8,529)	(9,725)	8,321	-	-	2,715	(7,218)	
Dividends	-	-	-	-	-	-	-	(1,327)	(1,327)	
<b>Closing balance at 31 March 2016</b>	<b>66,333</b>	<b>8,645</b>	<b>138,153</b>	<b>130,939</b>	<b>40,892</b>	<b>5,956</b>	<b>11,000</b>	<b>169,483</b>	<b>571,401</b>	
<b>Opening balance at 1 July 2014</b>	66,333	8,645	67,732	120,461	(4,589)	5,956	11,000	164,189	439,727	
Total comprehensive income for the period	-	-	(11,637)	18,082	29,782	-	-	2,449	38,676	
Dividends	-	-	-	-	-	-	-	(1,526)	(1,526)	
<b>Closing balance at 31 March 2015</b>	<b>66,333</b>	<b>8,645</b>	<b>56,095</b>	<b>138,543</b>	<b>25,193</b>	<b>5,956</b>	<b>11,000</b>	<b>165,112</b>	<b>476,877</b>	

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

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

**Consolidated Statement of Cash Flows**  
**For the Financial Period Ended 31 March 2016**  
(The figures have not been audited)

	<b>9 months period</b>	
	<b>31.03.16</b>	<b>31.03.15</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>OPERATING ACTIVITIES</b>		
Profit before taxation	2,961	3,015
Adjustments for:		
Depreciation	36	21
Provision for retirement benefit	20	20
Unrealised foreign exchange loss	499	5,533
Dividend income	(1,279)	(1,051)
Interest income	(1,428)	(1,097)
Share of profit of associates	(2,242)	(6,537)
	<hr/>	<hr/>
Operating cash flows before working capital changes	(1,433)	(96)
Receivables	121	(368)
Prepayments	162	(47)
Inventories	(230)	(410)
Payables	(335)	134
	<hr/>	<hr/>
Cash flows used in operations	(1,715)	(787)
Taxes refunded	430	-
Taxes paid	(420)	(621)
	<hr/>	<hr/>
Net cash flows used in operating activities	<u>(1,705)</u>	<u>(1,408)</u>
<b>INVESTING ACTIVITIES</b>		
Withdrawal from/(Addition to) fixed deposits	4,891	(281)
Dividends received	5,964	1,054
Interest received	1,336	860
Addition to biological assets	(6,055)	-
Purchase of property, plant and equipment	(240)	(159)
	<hr/>	<hr/>
Cash flows from investing activities	<u>5,896</u>	<u>1,474</u>
<b>FINANCING ACTIVITY</b>		
Dividends paid	(1,327)	(1,526)
	<hr/>	<hr/>
Net cash used in financing activity	<u>(1,327)</u>	<u>(1,526)</u>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>		
	2,864	(1,460)
<b>EFFECTS OF EXCHANGE RATE CHANGES</b>		
	2,575	4,670
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL PERIOD</b>		
	123,737	115,967
	<hr/>	<hr/>
<b>CASH AND CASH EQUIVALENTS AT END OF FINANCIAL PERIOD (Note 27)</b>		
	<u>129,176</u>	<u>119,177</u>

The consolidated statement of cash flows should be read in conjunction with the accompanying explanatory notes attached to the 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 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, 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
Amendments to FRS 107: Disclosure Initiative	1 January 2017
Amendments to FRS 112: Recognition of Deferred Tax Assets for Unrealised Loss	1 January 2017
FRS 9 Financial Instruments (IFRS issued by IASB in July 2014)	1 January 2018
Amendments to FRS 10 and FRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred

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.

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

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

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

**4. Segmental Information**

	<b>9 months ended</b>	
	<b>31.03.16</b>	<b>31.03.15</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Segment Revenue</b>		
Plantation	3,876	4,553
Investment	2,707	2,149
	<u>6,583</u>	<u>6,702</u>
<b>Segment results</b>		
Plantation	744	1,449
Investment	1,845	(3,604)
	<u>2,589</u>	<u>(2,155)</u>
Unallocated corporate expenses	(1,870)	(1,367)
	<u>719</u>	<u>(3,522)</u>
<b>Segment assets</b>		
Plantation	154,381	51,691
Investment	423,788	428,601
	<u>578,169</u>	<u>480,292</u>
Unallocated corporate asset	53	53
	<u>578,222</u>	<u>480,345</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 2016.

**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.

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

**8. Dividends Paid**

In respect of the financial year ended 30 June 2015, as reported in the directors' report of that year, the following dividends were paid during the current quarter:

	<b>Amount RM</b>	<b>per share Sen</b>
First and final tax exempt (one-tier) dividend of 2%	<u>1,326,653</u>	<u>2.00</u>

**9. Debt and Equity Securities**

There were no issuance, repurchase and repayment of debts and equity securities in the current quarter and year-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 financial statements as at 31 March 2016.

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

There were no contingent liabilities or contingent assets as at 31 March 2016.



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

**13. Related Party Transactions**

Transactions with related parties are as follows:

	Individual Quarter		Year-To-Date	
	31.03.16 RM'000	31.03.15 RM'000	31.03.16 RM'000	31.03.15 RM'000
Estate agency fee payable to Kluang Estates (1977) Sdn Bhd, a company in which a director, Lee Chung-Shih, has an interest (recurrent)	28	31	103	132
Administration and support services payable to The Nyalas Rubber Estates Limited, a company in which a director, Lee Chung-Shih, has an interest (recurrent)	175	170	642	516
Administration and support services payable to Estate & Trust Agencies (1927) Limited, a company in which a director, Lee Chung-Shih, has an interest (recurrent)	60	42	135	179
Land lease rental payable to Kuala Pergau Rubber Plantations Plc, a company in which a director, Lee Chung-Shih, has an interest (recurrent)	63	-	188	-

**14. Subsequent Events**

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

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

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

**15. Fair Value Hierarchy**

The Group uses the following hierarchy for determining the fair value of all 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>31.03.16</b>				
Available-for-sale financial assets	170,079	21,617	-	191,696
Freehold land	-	-	102,134	102,134
Investment property	-	-	43,774	43,774
	<u>170,079</u>	<u>21,617</u>	<u>145,908</u>	<u>337,604</u>
<b>30.06.15</b>				
Available-for-sale financial assets	176,233	24,026	-	200,259
Freehold land	-	-	102,000	102,000
Investment property	-	-	42,267	42,267
	<u>176,233</u>	<u>24,026</u>	<u>144,267</u>	<u>344,526</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.

**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 of RM1.39 million and RM6.58 million for the current quarter and period-to-date respectively were lower than the revenue reported for last year's corresponding quarter of RM1.41 million and period-to-date of RM6.70 million despite higher dividend and interest income. Crop sales for the current quarter was down by about 11% as compared to last year's corresponding quarter, mainly due to fall of 16% in tonnage harvested. The extremely dry weather during the current quarter was affecting the ripening of the fresh fruit bunches ("FFB"). Period-to-date's crop sales of RM3.88 million was lower than last year's corresponding period by about 15%, resulting from the dry weather and lower FFB prices.

For the current quarter, the Group reported an after-tax profit of RM8.27 million while the corresponding quarter of 2015 was an after-tax loss of RM1.43 million. The better performance was due to:

- 1) Foreign exchange difference was a gain of RM4.71 million which is a positive turnaround from last year's corresponding quarter's loss of RM2.32 million.
- 2) Share of profit of associates for the current quarter was RM3.78 million. This was higher than last year's corresponding quarter's RM1.01 million.

The Group's after-tax profit for the 9 months to-date was RM2.72 million. This was better than last year's period-to-date's RM2.45 million despite lower revenue and lower share of profit of associates achieved for the current period-to-date. The better result was due to lower foreign exchange loss of RM521,000 suffered for the current period-to-date as compared to the foreign exchange loss of RM5.53 million reported for last year's period-to-date.

**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 RM1.39 million was lower than the immediate preceding quarter of RM2.79 million despite higher interest income. Crop sales was lower due to the decrease of 50% tonnage harvested after offsetting the 15% increase in FFB price. Dividend income of RM1,000 was received during the current quarter while RM737,000 was received during the immediate preceding quarter.

The Group reported a pre-tax profit of RM8.26 million for the current quarter. This was significantly higher than the immediate preceding quarter's profit of RM1.51 million, mainly due to:-

- 1) The foreign exchange gain of RM4.71 million for the current quarter was higher than the immediate preceding quarter's RM473,000.
- 2) Share of profit of its associates was RM3.78 million for the current quarter as compared to the immediate preceding quarter's RM114,000.

**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**

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

- 1) The price of CPO had increased by 13% in March 2016 and is expected to remain at this level for the rest of the current financial year.
- 2) The yield is expected to remain low and may increase in June 2016.
- 3) The plantation will be challenged by:-
  - a) The increase in labour charges and difficulties in recruiting foreign workers. However, the Group currently has sufficient labour for the plantation operation for the rest of the financial year.
  - b) The weather conditions.
  - c) The increase in cost of production.

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.

**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**

**20. Profit/(Loss) before tax**

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

	Individual Quarter		Year-To-Date	
	31.03.16	31.03.15	31.03.16	31.03.15
	RM'000	RM'000	RM'000	RM'000
Interest income	(486)	(391)	(1,428)	(1,097)
Other income including investment income	(2)	(1)	(1,281)	(1,054)
Interest expense	n/a	n/a	n/a	n/a
Depreciation and amortization	18	9	36	21
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	(4,707)	2,321	521	5,531
(Gain) / Loss on derivatives	n/a	n/a	n/a	n/a
Exceptional items	-	-	-	-

n/a : Not applicable

**21. Income Tax Expense**

	Individual Quarter		Year-To-Date	
	3 months ended		9 months ended	
	31.03.16	31.03.15	31.03.16	31.03.15
	RM'000	RM'000	RM'000	RM'000
Current tax:				
Malaysian income tax	(50)	35	66	381
Foreign income tax	48	64	180	171
Overprovision of Malaysian income tax in prior years	-	14	-	14
Total income tax expense	(2)	113	246	566

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

**22. Corporate Proposals**

There was no corporate proposal announced by the Company as at the date of the issue of this quarterly report.

**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**

**23. Borrowings**

There were no borrowings and debt securities as at 31 March 2016.

**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/(Loss) 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>31.03.16</b>	<b>31.03.15</b>	<b>31.03.16</b>	<b>31.03.15</b>
Profit/(Loss) attributable to ordinary equity holders (RM'000)	<u>8,266</u>	<u>(1,428)</u>	<u>2,715</u>	<u>2,449</u>
Weighted average number of ordinary shares in issue ('000)	<u>66,333</u>	<u>66,333</u>	<u>66,333</u>	<u>66,333</u>
Basic earnings/(loss) per share (Sen)	<u>12.46</u>	<u>(2.15)</u>	<u>4.09</u>	<u>3.69</u>

**(b) Diluted**

Diluted earnings/(loss) per share is the same as basic earnings per share as there is no dilutive potential ordinary shares outstanding as at 31 March 2016.

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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:

	<b>3 months period</b>	
	<b>31.03.16</b>	<b>31.03.15</b>
	<b>RM'000</b>	<b>RM'000</b>
Cash and bank balances	147,975	142,540
Less: Short-term deposits with a licensed bank with maturities more than 90 days	(18,799)	(23,363)
Cash and cash equivalents	<u>129,176</u>	<u>119,177</u>

**28. Disclosure of Realised and Unrealised 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 31.03.16 RM'000</b>	<b>As at 30.06.15 RM'000</b>
<b>Total retained profits of the Group and its subsidiaries:</b>		
- Realised	145,689	141,364
- Unrealised	19,264	19,758
	164,953	161,122
<b>Total share of retained profits from associated companies:</b>		
- Realised	46,725	44,483
- Unrealised	983	983
	47,708	45,466
	<u>212,661</u>	<u>206,588</u>
<b>Less: Consolidation adjustments</b>	(43,178)	(38,493)
	<u>169,483</u>	<u>168,095</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 26 May 2016.