MHC Plantations Bhd (4060-V)
Condensed Consolidated Statement of Comprehensive Income (Unaudited)
For The Second Quarter Ended 30 June 2013

	Current quarter 3 months ended		Cumalative quarter 6 months ended	
	30.6.2013	**30.6.2012**	**30.6.2013**	**30.6.2012**
	RM' 000	**RM'000**	**RM' 000**	**RM' 000**
Revenue	60,210	7,129	111,742	14,291
Cost of sales	(53,463)	(2,945)	(96,308)	(5,439)
Gross profit	6,747	4,184	15,434	8,852
Other income	588	99	1,214	170
Administrative expenses	(2,714)	(943)	(5,956)	(1,805)
Other operating expenses	(1,342)	-	(2,750)	-
Operating profit	3,279	3,340	7,942	7,217
Finance costs	(504)	(265)	(1,111)	(564)
Share of profits in associates, net of tax	-	2,240	-	4,949
Profit before tax	2,775	5,315	6,831	11,602
Income tax expense	(718)	(787)	(1,749)	(1,732)
Profit net of tax	2,057	4,528	5,082	9,870
Other comprehensive income				
Available-for-sale financial assets:				
- Transfer to profit or loss upon disposal	-	-	(7)	-
- Gain on fair value changes	14	10	19	36
Exchange difference on translation of foreign operations	41	-	26	-
Total comprehensive income for the period	2,112	4,538	5,120	9,906
Profit attributable to:				
Owners of the parent	816	4,517	1,800	9,845
Non-controlling interests	1,241	11	3,282	25
	2,057	4,528	5,082	9,870
Total comprehensive income attributable to:				
Owners of the parent	871	4,527	1,838	9,881
Non-controlling interests	1,241	11	3,282	25
	2,112	4,538	5,120	9,906
Weighted average number of shares in issue	196,544	196,544	196,544	196,544
Earnings per share in sen	0.42	2.30	0.92	5.01

The interim financial report should be read in conjunction with the audited financial statements for the year ended 31 December 2012.

MHC Plantations Bhd (4060-V)
(Incorporated in Malaysia)

Condensed Consolidated Statement of Financial Position (Unaudited)
as at 30 June 2013

	As at 30.6.2013 RM'000	As at 31.12.2012 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	530,613	82,825
Investment properties	41,019	4,026
Biological assets	455,562	16,536
Land use rights	13,811	-
Investment in associates	-	211,805
Investment securities	423	333
Deferred tax assets	3,097	-
Other receivable	5,312	-
Goodwill on consolidation	109,017	16,929
	1,158,854	332,454
Current assets		
Inventories	17,047	1,326
Trade and other receivables	19,031	2,635
Tax recoverable	6,064	852
Short term investments	400	953
Fixed deposits with licensed banks	27,503	474
Cash and bank balances	8,258	3,427
	78,303	9,667
TOTAL ASSETS	1,237,157	342,121
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the Company		
Share capital	196,544	196,544
Reserves	221,971	91,780
	418,515	288,324
Non-controlling interests	537,308	353
Total equity	955,823	288,677

Condensed Consolidated Statement of Financial Position (Unaudited)
as at 30 June 2013 (Contd.)

	As at 30.6.2013 RM'000	As at 31.12.2012 RM'000
EQUITY AND LIABILITIES (CONTD.)		
Non-current liabilities		
Lease rental payable	267	-
Hire purchase payables	1,447	570
Borrowings	112,284	35,150
Deferred tax liabilities	100,394	3,089
	214,392	38,809
Current liabilities		
Payables	35,657	7,878
Hire purchase payables	1,508	242
Borrowings	29,063	6,300
Taxation	714	215
	66,942	14,635
Total liabilities	281,334	53,444
TOTAL EQUITY AND LIABILITIES	1,237,157	342,121
Net Tangible Asset Per Share (RM)	1.57	1.38
Net Asset Per Share (RM)	2.13	1.47

The interim financial report should be read in conjunction with the audited financial statements for the year ended 31 December 2012.

MHC Plantations Bhd (4060-V)

Condensed Consolidated Statements of Changes in Equity (Unaudited)
For The Second Quarter Ended 30 June 2013

	I-----Equity attributable to owners of the Company-----I								Non-controlling Interests	Total Equity
		Non-distrbutable				Distributable				
	Share Capital	Capital Reserve	Revaluation Reserve	Fair value adjustment reserve	Foreign currency translation reserve	Capital Reserve	Retained Profits	Total		
	RM' 000	RM' 000	RM' 000	RM'000	RM'000	RM' 000	RM' 000	RM' 000	RM' 000	RM' 000
Opening balance at 1 Jan 2012	140,389	5,737	789	218	-	2,435	125,725	275,293	366	275,659
Total comprehensive income for the period	-	-	-	36	-	-	9,845	9,881	25	9,906
Transfer to retained earnings	-	-	-	-	-	(2,427)	2,427	-	-	-
Dividends	-	-	-	-	-	-	(3,159)	(3,159)	-	(3,159)
Dividend paid to non-controlling shareholders	-	-	-	-	-	-	-	-	(58)	(58)
Closing balance at 30 June 2012	140,389	5,737	789	254	-	8	134,838	282,015	333	282,348
Opening balance at 1 Jan 2013	196,544	5,737	789	94	-	8	85,152	288,324	353	288,677
Effects of adopting FRS 10	-	-	-	-	-	-	132,775	132,775	536,174	668,949
	196,544	5,737	789	94	-	8	217,927	421,099	536,527	957,626
Total comprehensive income for the period	-	-	-	12	26	-	1,800	1,838	3,282	5,120
Dividends	-	-	-	-	-	-	(4,422)	(4,422)	-	(4,422)
Dividend paid to non-controlling shareholders	-	-	-	-	-	-	-	-	(2,501)	(2,501)
Closing balance at 30 June 2013	196,544	5,737	789	106	26	8	215,305	418,515	537,308	955,823

The interim financial report should be read in conjunction with the audited financial statements for the year ended 31 December 2012.

MHC Plantations Bhd (4060-V)

Condensed Consolidated Statement of Cash Flows (Unaudited)
For The Second Quarter Ended 30 June 2013

	6 months ended	
	30.6.2013	30.6.2012
	RM' 000	RM' 000
Operating activities		
Profit before taxation	6,831	11,602
Adjustments for:		
Bad debts written off	255	-
Depreciation and amortisation	6,696	533
Gain on disposal of investment insecurities	(8)	-
Interest expense	1,111	564
(Gain)/Loss on disposal of property, plant and equipment	(11)	40
Share of profits in associated companies, net of tax	-	(4,949)
Interest income	(340)	(9)
Dividend income	(8)	(58)
Total adjustments	7,695	(3,879)
Operating cash flows before changes in working capital	14,526	7,723
Changes in working capital:		
Inventories	4,825	(316)
Receivables	(2,258)	969
Payables	4,947	(1,561)
Total changes in working capital	7,514	(908)
Cash generated from operations	22,040	6,815
Interest received	340	9
Interest paid	(1,111)	(564)
Tax paid	(5,573)	(2,705)
Net cash flows from operating activities	15,696	3,555
Investing activities		
Dividend received	8	2,440
Net cash inflow arising from adoption of FRS 10	35,304	-
Proceeds from disposal of investment in securities	20	-
Proceeds from disposal of property, plant and equipment	137	40
Purchase of property, plant and equipment	(25,796)	(15,494)
Purchase of investment in securities	(91)	-
Additions to biological assets	(176)	-
Net cash flows from/(used in) investing activities	9,406	(13,014)
Financing activities		
Drawdown of revolving credit	9,700	20,400
Drawdown of term loan	6,664	14,600
Repayment of revolving credit	-	(13,400)
Repayment of term loan	(2,493)	(1,100)
Repayment of hire purchase obligations	(769)	(105)
Dividends paid to shareholders	(4,422)	(3,159)
Dividends paid to non-controlling shareholders	(2,501)	(58)
Effect on exchange rate changes on cash and cash equivalents	26	-
Net cash flows from financing activities	6,205	17,178
Net increase in cash and cash equivalents	31,307	7,719
Cash and cash equivalents as at 1 January	4,415	4,759
Cash and cash equivalents as at 30 June	35,722	12,478

Cash and cash equivalents :

Fixed deposits with licensed banks	27,503	465
Short term investments	400	10,713
Cash and bank balances	8,258	1,730
	36,161	12,908
Less : Fixed deposits pledged	(439)	(430)
	35,722	12,478

The interim financial report should be read in conjunction with the audited financial statements for the year ended 31 December 2012.

Notes to the condensed consolidated interim financial statements

1. Basis of preparation

The condensed consolidated interim financial statements for the period ended 30 June 2013 have been prepared in compliance with Financial Reporting Standards ("FRS") 134 *Interim Financial Reporting* and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad. The Report should be read in conjunction with the audited financial statements of the Group for the year ended 31 December 2012.

The accounting policies used in the preparation of condensed consolidated interim financial statements are consistent with those previously adopted in the audited financial statements of the Group for the year ended 31 December 2012. These explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to the understanding of the changes in the financial position and performance of the Group since the financial year ended 31 December 2012.

2. Changes in accounting policies

The accounting policies applied by the Group in these condensed consolidated interim financial statements are the same as those applied by the Group in its consolidated financial statements for the year ended 31 December 2012, except for the adoption of the following:

Effective for financial periods beginning on or after 1 July 2012:
Amendments to FRS 101: Presentation of Items of Other Comprehensive Income

Effective for financial periods beginning on or after 1 January 2013:
FRS 10 : Consolidated Financial Statements
FRS 11 : Joint Arrangements
FRS 12 : Disclosure of Interests in Other Entities
FRS 13 : Fair Value Measurement
FRS 119 : Employee Benefits
FRS 127 : Separate Financial Statements
FRS 128 : Investment in Associates and Joint Ventures
IC Interpretation 20 : Stripping Costs in the Production Phase of a Surface Mine
Amendments to FRS 1: Government Loans
Amendments to FRS 7: Disclosures - Offsetting Financial Assets and Financial Liabilities
Amendments to FRS 10, FRS 11 and FRS 12: Consolidated Financial Statements, Joint Arrangements and Disclosure of Interests in Other Entities - Transition Guidance
Improvements to FRSs (2012)
Amendments to FRS 132: Offsetting Financial Assets and Financial Liabilities

Effective for financial periods beginning on or after 1 January 2014:
Amendments to FRS 10, FRS 12 and FRS 127: Investment Entities

Effective for financial periods beginning on or after 1 January 2015:
FRS 9: Financial Instruments

2. Changes in accounting policies (Contd.)

The adoption of the above revised FRSs, IC Interpretation and Amendments do not have any significant financial impact on the Group except as disclosed below:

2.1 FRS 10 Consolidated Financial Statements

FRS 10 replaces part of FRS 127 Consolidated and Separate Financial Statements that deals with consolidated financial statements and IC Interpretation 112 Consolidation – Special Purpose Entities.

Under FRS 10, an investor controls an investee when (a) the investor has power over an investee, (b) the investor has exposure, or rights, to variable returns from its involvement with the investee, and (c) the investor has ability to use its power over the investee to affect the amount of the investor's returns. Under FRS 127 Consolidated and Separate Financial Statements, control was defined as the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

FRS 10 includes detailed guidance to explain when an investor has control over the investee. FRS 10 requires the investor to take into account all relevant facts and circumstances.

The application of FRS 10 affect the accounting for the Group's equity interest in Cepatwawasan Group Berhad ("CGB") which is previously treated as an associated company of the Group and accounted for using the equity method of accounting, as discussed below:

As at 1 January 2013, the Group is the majority shareholder of CGB with a 38.46% equity interest. All other shareholders individually own less than 3% of the equity shares of CGB. Historically, the other shareholders did not form a group to exercise their votes collectively. The directors have assessed that the Group has had control over CGB since the acquisition in October 2005. In accordance with the requirements of FRS 10, if measuring of the investee's assets, liabilities and non-controlling interest is impracticable, the deemed acquisition date shall be the beginning of the earliest period for which application of FRS 3 is practicable, which may be the current period.

Therefore, CGB has been accounted for as a subsidiary company of the Company on 1 January 2013.

The change in accounting of the Group's investments in CGB has been applied in accordance with the relevant transitional provisions as set out in FRS 10 as if the acquisitions of CGB had been accounted for in accordance with FRS 3 Business Combinations at 1 January 2013.

2. Changes in accounting policies (Contd.)

(i) Increase in net assets and equity of the Group as at 1 January 2013 arising from the application of FRS 10

	FRS 10 adjustments RM'000
Property, plant and equipment	428,346
Biological assets	438,850
Investment properties	37,000
Intangible assets	92,088
Land use rights	13,900
Deferred tax assets	2,443
Other receivables	5,222
Investment in associated companies	(211,806)
Inventories	20,467
Trade and other receivables	14,481
Tax recoverable	2,854
Short term investments	13,596
Deposits placed with licensed banks	15,233
Cash and bank balances	6,476
Non- controlling interest	536,173
Retained earnings	132,775
Lease rental payable	267
Long term hire purchase payables	1,127
Long term borrowings	73,898
Deferred tax liabilities	98,125
Short term hire purchase payables	1,062
Short term borrowings	12,399
Trade and other payables	22,833
Income tax payable	491

2. Changes in accounting policies (Contd.)

(ii) Impact of the application of FRS 10 on profit of the Group for the period ended 30 June 2013

Increase in revenue	58,158
Increase in cost of sales	(50,530)
Increase in other operating income	623
Increase in administrative expenses	(2,364)
Increase in other operating expenses	(1,606)
Increase in finance costs	(114)
Increase in income tax expense	(1,027)
Increase in profit for the year	3,140
Increase in profit for the year attaibutable to:	
Owners of the Company	-
Non- controlling interests	3,140

(iii) Impact of the application of FRS 10 on cash flows of the Group as at 1 January 2013

	MFRS 10 adjustments RM'000
Net cash flow from operating activities	234,140
Net cash outflow from investing activities	(287,323)
Net cash flow from financing activities	88,487
Net cash inflow	35,304

2.2 Malaysian Financial Reporting Standards

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 venture (herein called 'Transitioning Entities').

Transitioning Entities will be allowed to defer adoption of the new MFRS Framework for an additional one year. Consequently, adoption of the MFRS Framework by Transitioning Entities will be mandatory for annual periods beginning on or after 1 January 2013.

On 30 June 2012, MASB has decided to allow agriculture and real estate companies (Transitioning Entities) to defer the adoption of the MFRS Framework for another year. MFRS will therefore be mandated for all companies for annual periods beginning on or after 1 January 2014. This decision comes after an extensive deliberation by the Board and taking into account both local and international developments affecting these standards.

The Group falls within the scope definition of Transitioning Entities and have opted to defer adoption of the new MFRS Framework. Accordingly, the Group will be required to prepare financial statements using the MFRS Framework in its first MFRS financial statements for the year ending 31 December 2014. 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 profits.

The Group expects to be in a position to fully comply with the requirements of the MFRS Framework for the financial year ending 31 December 2014.

3. Auditors' report

The auditor's report on the preceding annual financial statements was not qualified.

4. Seasonal and cyclical factors

The business of the Group is cyclical in nature and the third quarter is normally the peak production season.

5. Unusual items

There were no unusual items affecting assets, liabilities, equity, net income or cash flows during the financial period ended 30 June 2013.

6. Changes in estimates

   There were no changes in estimates that have had a material effect in the current quarter results.

7. Equity and debt securities

   There were no issuance, cancellation, resale, repurchase and repayment of equity or debt securities during the financial period ended 30 June 2013.

8. Dividend paid

   A final single-tier dividend of 2.25% in respect of the financial year ended 31 December 2012 on 196,543,970 ordinary shares, amounting to a dividend payable of RM4,422,239 (2.25 sen per share) was paid on 30 May 2013.

9. Segment information

   The Group has two reportable segments, as described below, which are the Group's strategies business units. The strategic business units offer different products and are managed separately because they require different technology and marketing strategies. The following summary describes the operations in each of the Group's reportable segments:

   a. Plantation - Cultivation of oil palm
   b. Oil Mill - Milling and sales of oil palm products

   Information about reportable segments

	Results for 3 months ended 30 June		
	Plantation	**Oil Mill**	**Total**
	30.6.2013	**30.6.2013**	**30.6.2013**
	RM'000	**RM'000**	**RM'000**
External revenue	4,365	54,885	59,250
Inter-segment revenue	12,985	-	12,985
Segment profit	2,633	1,074	3,707

Segment profit is reconciled to consolidated profit before tax as follows:	2013 RM'000
Segment profit	3,707
Other non-reportable segments	484
Amortisation of group land cost	(1,178)
Elimination of inter-segment profits	(66)
Unallocated corporate expenses	(172)
Consolidated profit before tax	2,775

	Results for 6 months ended 30 June		
	Plantation 30.6.2013 RM'000	Oil Mill 30.6.2013 RM'000	Total 30.6.2013 RM'000
External revenue	9,176	100,895	110,071
Inter-segment revenue	26,944	-	26,944
Segment profit	6,604	2,171	8,775

Segment profit is reconciled to consolidated profit before tax as follows:	2013 RM'000
Segment profit	8,775
Other non-reportable segments	789
Amortisation of group land cost	(2,311)
Elimination of inter-segment profits	(145)
Unallocated corporate expenses	(277)
Consolidated profit before tax	6,831

Segment information is not presented for the preceding year corresponding quarter/cumulative quarter as the Group operated solely in Malaysia and the combined revenues, profit or loss and assets employed of business segments other than the plantation segment represent less than 10% of the Group's combined revenues, profit or loss and assets employed respectively in the preceding year corresponding period.

9. Changes in the composition of the Group

There were no changes in the composition of the Group since the end of the reporting quarter except as disclosed in Note 2.1 to the condensed consolidated interim financial statements.

10. Contingent Assets and Liabilities

There were no contingent assets and contingent liabilities at the end of this quarter and as at the date of this report.

11. Capital commitments

	RM'000
Capital expenditure	
Approved and contracted for	24,737
Approved but not contracted for	10,390
	35,127

12. Subsequent event

There was no material event subsequent to the end of the reporting quarter.

Information required by BMSB Listing Requirements

1. Review of performance

Current Quarter vs. Previous Year Corresponding Quarter

The Group recorded higher revenue for the current quarter ended 30 June 2013 as compare to the preceding year quarter ended 30 June 2012 mainly due to the consolidation of Cepatwawsan Group Berhad ("CGB") as a subsidiary company on 1 January 2013 as a result of the adoption of FRS 10 Consolidated Financial Statements as disclosed in Note 2.1 to the condensed consolidated interim financial statements.

Profit before tax for the current quarter is lower than the preceding year corresponding quarter mainly due to lower CPO and PK prices by approximately 32% and 37% respectively and amortisation of group land cost of RM1.18 million arising from the consolidation of CGB despite an increase in FFB production by 3%.

Performance of the respective operating business segments for this quarter under review as compared to the previous corresponding quarter is analysed as follows:

(i) Plantation – Generally, the plantation segment recorded lower profit before tax for the current quarter mainly due to prices of FFB falling by approximately 36% despite an increase in FFB production by 3%.

(ii) Oil Mill – The oil mill segment recorded a profit before tax of RM1.07 million for the current quarter as compare to RMNil in the preceding year corresponding quarter. The oil mill segment is derived from the consolidation of CGB and commencement of the operation of a new oil mill at the beginning of 2013.

Current Year-to date vs. Previous Year-to-date

The Group recorded higher revenue for the cumulative quarter ended 30 June 2013 as compare to the preceding year cumulative quarter ended 30 June 2012 mainly due to the consolidation of Cepatwawsan Group Berhad ("CGB") as a subsidiary company on 1 January 2013 as a result of the adoption of FRS 10 Consolidated Financial Statements as disclosed in Note 2.1 to the condensed consolidated interim financial statements.

Profit before tax for the current cumulative quarter is lower than the preceding year cumulative quarter mainly due to lower CPO and PK prices by approximately 32% and 40% respectively and amortisation of group land cost of RM2.31 million arising from the consolidation of CGB.

Performance of the respective operating business segments for this quarter under review as compared to the previous corresponding quarter is analysed as follows:

(i) Plantation – Generally, the plantation segment recorded lower profit before tax for the current cumulative quarter mainly due to prices of FFB falling by approximately 37% despite an increase in FFB production by 8%.

(ii) Oil Mill – The oil mill segment recorded a profit before tax of RM2.17 million for the current cumulative quarter as compare to RMNil in the preceding year cumulative quarter. The oil mill segment is derived from the consolidation of CGB and commencement of the operation of a new oil mill at the beginning of 2013.

2. Variation of results against preceding quarter

The profitability for the current quarter is lower than the immediate preceding quarter mainly due to decrease in FFB production by 11%.

3. Current year prospects

Barring any unforeseen circumstances, the Board is optimistic on the Group's prospects in view that the palm oil prices have stabilised to around RM2,300 per MT.

4. Profit forecast

Not applicable as there was no profit forecast published.

5. Profit before taxation

This is arrived at after crediting/ (charging):

	Current quarter 3 months ended		**Cumulative quarter 6 months ended**	
	30.6.2013 RM'000	**30.6.2012 RM'000**	**30.6.2013 RM'000**	**30.6.2012 RM'000**
Bad debts written off	(5)	-	(255)	-
Gain on disposal of investment in securities	-	-	8	-
Interest income	169	3	340	9
Interest expense	(504)	(265)	(1,111)	(564)
Depreciation and amortisation	(3,362)	(266)	(6,696)	(533)
Dividend	4	58	8	58
Gain/(Loss) on disposal of property, plant and equipment	11	(40)	11	(40)
Gain on foreign exchange	173	-	98	-

Save as disclosed above, the other items as required under Appendix 9B, Part A (16) of the Bursa Listing Requirements are not applicable.

6. Income tax expense

Taxation is provided at the prevailing statutory rate based on the operating profit for the quarter as follows.

	3 months ended		6 months ended	
	30.6.2013	**30.6.2012**	**30.6.2013**	**30.6.2012**
	RM'000	**RM'000**	**RM'000**	**RM'000**
Malaysian income tax	1,430	807	3,199	1,758
Deferred tax	(712)	(64)	(1,450)	(70)
	718	743	1,749	1,688
Under/(Over) provision in prior year				
- Malaysian income tax	-	44	-	44
	718	787	1,749	1,732

The effective tax rate was higher than the statutory tax rate of 25% principally due to certain expenses was disallowed for tax purposes.

7. Corporate proposal

There was no corporate proposal for the current quarter under review.

8. Borrowings

The total borrowings incurred by the Group and outstanding as at end of the current quarter are as follows

Current - Secured	RM'000
Revolving credit	23,800
Term loan	5,263
	29,063
Non-current - Secured	RM'000
Term loan	112,284
Total borrowings	141,347

9. Disclosure of derivatives

The Group did not enter into any derivative contact and accordingly there were no outstanding derivatives (including financial instruments designated as hedging instruments) as at 30 June 2013.

10. Changes in material litigation

There was no pending material litigation as at end of this quarter and as at the date of this report.

11. Dividend payable

No interim ordinary dividend has been declared for the financial period ended 30 June 2013 (30 June 2012: Nil).

12. Basic earnings per share

(a) Basic

Basic earnings per share amounts are calculated by dividing profit for the period attributable to ordinary equity holders of the parent by the weighted average number of ordinary shares of 196,543,970 (2012 – on the enlarged share capital of 196,543,970 after the bonus issue of 56,155,420 ordinary shares of RM1 each) in issue during the financial period.

	Current quarter 3 months ended		**Cumulative quarter 6 months ended**	
	30.6.2013 RM'000	**30.6.2012 RM'000**	**30.6.2013 RM'000**	**30.6.2012 RM'000**
Profit attributable to the owners of the Company	816	4,517	1,800	9,845
Weighted average number of ordinary shares in issue	196,544	196,544	196,544	196,544
Basic earnings per share (sen)	0.42	2.30	0.92	5.01

(b) Diluted

The Group has no potential ordinary shares in issue as at balance sheet and therefore, diluted earnings per share have not been presented.

13. Breakdown of retained profits into realised and unrealised

The breakdown of the retained profits of the Group into realised and unrealised profits is presented in accordance with the directive issued by Bursa Malaysia Securities Berhad dated 25 March 2010 and prepared in accordance with Guidance on Special Matter No. 1, Determination of Realised and Unrealised Profits or Losses in the Context of Disclosure Pursuant to Bursa Malaysia Securities Berhad Listing Requirements, as issued by the Malaysian Institute of Accountants.

	As at 30.6. 2013 RM' 000	**As at 30.6.2012 RM' 000**
Total retained profits of the Company and its subsidiaries		
- Realised	179,322	71,690
- Unrealised	(15,104)	(3,104)
	164,218	68,586
Total retained profits of associated companies		
- Realised	-	56,962

- Unrealised	-	(18,498)
Consolidation adjustments	51,087	27,788
Total group retained profits as per consolidation accounts	215,305	134,838

14. Authorisation for issue

The interim financial statements were authorized for issue by the Board of Directors in accordance with a resolution of the directors on 25 July 2013.