

**Condensed Consolidated Statement of Comprehensive Income for the financial year ended 31 March 2013**

	Unaudited Current Year Quarter 31.3.2013 RM'000	Unaudited Preceding Year Corresponding Quarter 31.3.2012 RM'000	Unaudited Current Year To Date 31.3.2013 RM'000	Unaudited Preceding Year Corresponding Period 31.3.2012 RM'000
Revenue	55,625	102,987	331,796	431,285
Cost of sales	(53,286)	(83,182)	(300,712)	(377,191)
<b>Gross profit</b>	<b>2,339</b>	<b>19,805</b>	<b>31,084</b>	<b>54,094</b>
Other income	1,440	778	4,135	6,350
Expenses	(17,654)	(18,474)	(42,387)	(44,474)
<b>Operating (loss)/profit</b>	<b>(13,875)</b>	<b>2,109</b>	<b>(7,168)</b>	<b>15,970</b>
Finance costs	(2,521)	(3,204)	(8,773)	(12,303)
Share of results of associates	(17,130)	4,071	(19,716)	11,646
Share of results of jointly controlled entity	-	4	-	-
<b>(Loss)/profit before tax</b>	<b>(33,526)</b>	<b>2,980</b>	<b>(35,657)</b>	<b>15,313</b>
Income tax income/(expense)	192	(3,503)	(1,765)	(4,214)
<b>(Loss)/profit for the year</b>	<b>(33,334)</b>	<b>(523)</b>	<b>(37,422)</b>	<b>11,099</b>
<b>Other comprehensive income/(loss):-</b>				
Currency translation differences	98	(91)	(5)	(68)
<b>Total comprehensive (loss)/income for the year</b>	<b>(33,236)</b>	<b>(614)</b>	<b>(37,427)</b>	<b>11,031</b>
<b>(Loss)/profit attributable to:-</b>				
Owners of the Company	(33,334)	(523)	(37,422)	11,099
Non-controlling interest	-	-	-	-
	<b>(33,334)</b>	<b>(523)</b>	<b>(37,422)</b>	<b>11,099</b>
<b>Total comprehensive (loss)/income attributable to:-</b>				
Owners of the Company	(33,236)	(614)	(37,427)	11,031
Non-controlling interest	-	-	-	-
	<b>(33,236)</b>	<b>(614)</b>	<b>(37,427)</b>	<b>11,031</b>
<b>(Loss)/earnings per share attributable to owners of Company:-</b>				
- basic (sen)	(29.26)	(0.46)	(32.85)	9.74
- diluted (sen)	N/A	N/A	N/A	N/A

**(The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2012 and the accompanying explanatory notes attached to the Interim Statements)**

**Other information:-**

Operating (loss)/profit	(13,875)	2,109	(7,168)	15,970
Gross interest income	81	161	484	885
Gross interest expense	2,521	3,204	8,773	12,303

**IREKA CORPORATION BERHAD** (Company No. 25882-A)**Condensed Consolidated Statement of Financial Position as at 31 March 2013**

	Unaudited As At 31.3.2013 RM'000	Audited As At 31.3.2012 RM'000
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	57,528	55,732
Investment properties	23,371	25,162
Investment in associates	148,819	168,535
Investment in jointly controlled entity	-	-
Other investments	1,843	2,710
Land held for property development	39,125	37,047
	<u>270,686</u>	<u>289,186</u>
<b>Current assets</b>		
Property development costs	30,780	25,552
Inventories	11,058	11,042
Trade and other receivables	135,663	192,253
Amounts due from customers on contracts	37,369	24,063
Amounts due from jointly controlled entity	-	-
Amounts due from associates	14,876	11,516
Cash and cash equivalents	16,663	40,185
	<u>246,409</u>	<u>304,611</u>
<b>TOTAL ASSETS</b>	<u>517,095</u>	<u>593,797</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the Company</b>		
Share capital	113,915	113,915
Reserves	67,806	110,929
	<u>181,721</u>	<u>224,844</u>
<b>Non-controlling interest</b>	-	-
<b>Total equity</b>	<u>181,721</u>	<u>224,844</u>
<b>Non-current liabilities</b>		
Borrowings	48,467	38,017
Deferred tax liabilities	3,243	3,244
	<u>51,710</u>	<u>41,261</u>
<b>Current liabilities</b>		
Provision	14,000	14,000
Trade and other payables	164,207	175,346
Borrowings	76,586	130,590
Overdrafts	26,491	6,902
Amounts due to customers on contracts	-	56
Tax payable	2,380	798
	<u>283,664</u>	<u>327,692</u>
<b>Total liabilities</b>	<u>335,374</u>	<u>368,953</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>517,095</u>	<u>593,797</u>

**(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2012 and the accompanying explanatory notes attached to the Interim Statements)**

**Other Information:-**

Net assets per share (RM)	1.60	1.97
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Condensed Consolidated Statement of Changes in Equity for the financial year ended 31 March 2013

	Attributable to owners of the Company		Attributable to owners of the Company		Total Equity Attributable to Owners of the Company RM'000	Non-Controlling Interest RM'000	(Unaudited) Total Equity RM'000
	Share Capital RM'000	Share Premium RM'000	Foreign Currency Translation Reserve RM'000	Retained Earnings RM'000			
12 months ended 31.3.2013 (Unaudited)							
Balance as at 1.4.2012	113,915	21,871	(319)	89,377	224,844	-	224,844
Total comprehensive loss for the year	-	-	(5)	(37,422)	(37,427)	-	(37,427)
Dividends	-	-	-	(5,696)	(5,696)	-	(5,696)
Balance as at 31.3.2013	113,915	21,871	(324)	46,259	181,721	-	181,721

	Attributable to owners of the Company		Attributable to owners of the Company		Total Equity Attributable to Owners of the Company RM'000	Non-Controlling Interest RM'000	(Unaudited) Total Equity RM'000
	Share Capital RM'000	Share Premium RM'000	Foreign Currency Translation Reserve RM'000	Retained Earnings RM'000			
12 months ended 31.3.2012 (Unaudited)							
Balance as at 1.4.2011	113,915	21,871	(251)	84,671	220,206	-	220,206
Total comprehensive income for the year	-	-	(68)	11,099	11,031	-	11,031
Dividends	-	-	-	(5,696)	(5,696)	-	(5,696)
Balance as at 31.3.2012	113,915	21,871	(319)	90,074	225,541	-	225,541

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2012 and the accompanying explanatory notes attached to the Interim Statements)

**IREKA CORPORATION BERHAD** (Company No. 25882-A)

**Condensed Consolidated Statement of Cash Flows for the financial year ended 31 March 2013**

	Unaudited Current Year To Date 31.3.2013 RM'000	Unaudited Preceding Year Corresponding Period 31.3.2012 RM'000
<b>Cash flows from operating activities</b>		
(Loss)/profit before tax	(35,657)	15,313
Adjustments for:		
Bad debts written off	6,006	-
Depreciation of property, plant and equipment	5,536	5,597
Gain on disposal of property, plant and equipment	(570)	(3,234)
Property, plant and equipment written off	96	372
Gain on disposal of investment properties	(921)	-
Impairment loss on other investments	841	2,137
Loss on disposal of other investments	24	123
Share of loss/(profit) from associates	19,716	(11,646)
Inventories written down	-	200
Impairment loss on amounts due from jointly controlled entity	-	9,546
Interest expense	8,773	12,303
Interest income	(484)	(885)
<b>Operating profit before changes in working capital</b>	<b>3,360</b>	<b>29,826</b>
Working capital changes:		
Inventories	(16)	5,927
Receivables	50,549	(30,865)
Property development costs	(5,228)	(26,044)
Amount due from customers on contracts	(13,362)	32,491
Amount due from jointly controlled entity	-	(33)
Amount due from associates	(3,360)	(2,587)
Payables	(11,139)	34,010
<b>Cash generated from operations</b>	<b>20,804</b>	<b>42,725</b>
Income tax paid	(157)	(806)
<b>Net cash generated from operating activities</b>	<b>20,647</b>	<b>41,919</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(3,272)	(2,940)
Purchase of investment properties	(8)	(782)
Proceeds from disposal of property, plant and equipment	727	5,296
Proceeds from disposal of investment properties	2,720	-
Land held for property development	(2,078)	(26,207)
Proceeds from disposal of other investments	2	8
Interest received	484	885
<b>Net cash used in investing activities</b>	<b>(1,425)</b>	<b>(23,740)</b>
<b>Cash flows from financing activities</b>		
Dividends paid to shareholders	(5,696)	(5,696)
Hire purchase principal repayments	(5,203)	(4,936)
Interest paid	(8,773)	(12,303)
Drawdown of bank borrowings	91,748	130,192
Repayment of bank borrowings	(134,409)	(106,753)
<b>Net cash (used in)/generated from financing activities</b>	<b>(62,333)</b>	<b>504</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(43,111)</b>	<b>18,683</b>
<b>Cash and cash equivalents as at beginning of financial year</b>	<b>33,283</b>	<b>14,737</b>
<b>Cash and cash equivalents as at end of financial year</b>	<b>(9,828)</b>	<b>33,420</b>
<b>Cash and cash equivalents as at end of financial year comprise the followings:-</b>		
Cash and bank balances	16,663	40,322
Overdrafts	(26,491)	(6,902)
	<b>(9,828)</b>	<b>33,420</b>

**(The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2012 and the accompanying explanatory notes attached to the Interim Statements)**

**IREKA CORPORATION BERHAD** (Company No. 25882-A)  
**NOTES TO THE QUARTERLY RESULTS**

**A1 Basis of Preparation**

The unaudited interim financial report has been prepared in accordance with *FRS 134: Interim Financial Reporting* and *Chapter 9 Appendix 9B of the Listing Requirements of the Bursa Malaysia Securities Berhad*.

The unaudited interim financial report should be read in conjunction with the audited financial statements for the year ended 31 March 2012. The explanatory notes attached to the unaudited interim financial report provide 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 financial year ended 31 March 2012.

The Malaysian Accounting Standard Board has given the Transitioning Entities the option to continue to apply the Financial Reporting Standards framework until 31 December 2013. The Group is a Transitioning Entities due to its involvement in the development and construction of real estate. The Group shall adopt the new IFRS-compliant framework, Malaysian Financial Reporting Standards from financial year beginning 1 April 2014.

**A2 Changes in Accounting Policies**

The significant accounting policies adopted are consistent with those of the audited financial statements for the financial year ended 31 March 2012.

**A3 Audit Report**

The auditors' report on the financial statements for the financial year ended 31 March 2012 was not subject to any qualification.

**A4 Seasonality or Cyclicity of Operations**

The Group's business operations are not materially affected by seasonal or cyclical factors for the current quarter under review.

**A5 Unusual Significant Items**

There were no items affecting the assets, liabilities, equity, net income or cash flow of the Group during the financial year-to-date that are unusual because of their nature, size or incidence.

**A6 Material Changes in Estimates**

There were no significant changes in estimates that have had a material effect in the financial year-to-date results.

**A7 Debt and Equity Securities**

There were no issuances, cancellations, repurchases, resale and repayments of debts and equity securities during the financial year-to-date.

**A8 Dividend Paid**

No dividend was paid during the financial quarter ended 31 March 2013.

**A9 Segmental Information**

	<b>Group revenue and results including Share of JVs</b>			
	<b>Individual Quarter 3 Months Ended</b>		<b>Cumulative Period 12 Months Ended</b>	
	<b>31.3.2013 RM'000</b>	<b>31.3.2012 RM'000</b>	<b>31.3.2013 RM'000</b>	<b>31.3.2012 RM'000</b>
<b>Segment Revenue</b>				
Revenue				
Construction	54,168	97,900	309,760	405,076
Property development	-	(707)	-	871
Property investment	278	358	1,054	824
Trading and services	8,716	6,127	34,674	24,377
Investment holding and other	45,614	4,339	54,955	15,341
<b>Total</b>	<b>108,776</b>	<b>108,017</b>	<b>400,443</b>	<b>446,489</b>
Elimination of inter-segment sales	(53,151)	(5,030)	(68,647)	(15,204)
<b>Total</b>	<b>55,625</b>	<b>102,987</b>	<b>331,796</b>	<b>431,285</b>

	<b>Group revenue and results including Share of JVs</b>			
	<b>Individual Quarter 3 Months Ended</b>		<b>Cumulative Period 12 Months Ended</b>	
	<b>31.3.2013 RM'000</b>	<b>31.3.2012 RM'000</b>	<b>31.3.2013 RM'000</b>	<b>31.3.2012 RM'000</b>
<b>Segment Results</b>				
(Loss)/profit before tax				
Construction	(7,626)	2,624	(4,453)	6,822
Property development	(631)	(594)	(814)	(593)
Property investment	585	23	(370)	(1,451)
Trading and services	(179)	(759)	(682)	(633)
Investment holding and other	(25,675)	1,686	(29,338)	11,168
<b>Total</b>	<b>(33,526)</b>	<b>2,980</b>	<b>(35,657)</b>	<b>15,313</b>

**A10 Carrying Amount of Revalued Property, Plant and Equipment**

The Group does not state any assets based on valuation of its property, plant and equipment.

**A11 Material Subsequent Events**

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

**A12 Changes in the Composition of the Group**

There were no other changes in the composition of the Group during the current quarter under review, including business combinations, acquisition or disposal of subsidiaries and long-term investments, restructurings and discontinuing operations.

**A13 Contingent Assets and Liabilities**

(a) Contingent Assets

There were no contingent assets as at the end of the current quarter or at the preceding annual statement of financial position date.

(b) Contingent Liabilities

	<b>Financial Year Ended 31.3.2013 RM</b>	<b>Financial Year Ended 31.3.2012 RM</b>
(i) Corporate guarantees for credit facilities granted to the Group	23,679,920	3,250,671

**A14 Capital Commitments**

There were no capital commitments as at the end of the current quarter.

**B1 Review of Performance**

**(a) Performance of Current Period against the Preceding Year Corresponding Period**

For the financial year ended 31 March 2013, the Group recorded revenue of RM331.796 million as compared to RM431.285 million for the preceding year. The current year revenue is mainly attributable to the construction segment of the Group.

The revenue achieved by the construction segment is significantly lower at RM309.760 million in the current period, compared to RM405.076 million in the preceding period, due to completion of major contracts and slow start of its new projects. Contribution comes from its local and Vietnam operations.

The trading and services segment consists mainly of property development management and IT Solutions divisions. The latter has contributed to the higher revenue recorded in the current period under review.

For the financial year ended 31 March 2013, the Group recorded a pre-tax loss of RM35.657 million, as compared to a pre-tax profit of RM15.313 million in the preceding year. The current results are affected by a share of loss of Aseana Properties Limited ("ASPL") (a 23.07% associate of Ireka) of RM19.073 million (31 March 2012: Profit of RM11.653 million); a mark-to-market loss on share investment in Kinh Bac City Development Shareholding Corporation ("KBC") of RM0.841 million (31 March 2012: RM2.137 million); bad debts written off of RM6.006 million (31 March 2012: RM Nil), of which RM5.935 million is related to an amount due from a joint-venture partner of an old project; and renovation costs for the corporate office of RM2.251 million (31 March 2012: RM Nil). In the preceding year corresponding period, the Group has recorded a gain of RM3.142 million on disposal of an office shoplot.

ASPL recorded a total loss of US\$26.729 million (RM82.675 million for the period 1 April 2012 to 31 March 2013). The loss was largely due to pre-opening expenses and operating losses of Four Points by Sheraton Sandakan Hotel and Harbour Mall Sandakan; pre-opening expenses of Aloft Kuala Lumpur Sentral Hotel; and a decline in the fair value/impairment loss of ASPL's investment in Nam Long Investment Corporation ("Nam Long") totalling US\$9.481 million (RM29.325 million). The value of ASPL's stake in Nam Long as at 31 March 2013 was based on a share price of VND16,800 and the price as at 28 May 2013 has improved to VND22,100 per share.

The construction segment recorded a loss of RM4.453 million (31 March 2012: Profit of RM6.822 million) due to revenue falling by 24% or RM95.316 million. Fixed costs, in particularly salaries and wages, have not reduced proportionately resulting in lower profit margin. The results also included a payment for Liquidated and Ascertained Damages arising from late in delivery of a project of RM0.427 million (31 March 2012: RM4.000 million).



**(b) Performance of Current Quarter against the Preceding Year Corresponding Quarter**

The Group achieved lower revenue of RM55.625 million in the current quarter as compared to RM102.987 million in the preceding year corresponding quarter. This is mainly due to much lower contribution by its construction segment in the current quarter due to completion of major contracts and slow start of its new projects.

For the financial quarter ended 31 March 2013, the Group recorded a pre-tax loss of RM33.526 million, as compared to a pre-tax profit of RM2.980 million in the preceding year corresponding quarter. The loss is attributable to a higher share of loss of ASPL of RM16.555 million (Q4 2012: Profit of RM4.073 million); bad debts written off of RM6.004 million (Q4 2012: RM Nil); and renovation costs for the corporate office of RM2.251 million (Q4 2012: RM Nil).

**B2 Material Change in the Quarterly Results compared to the Results of Immediate Preceding Quarter**

The Group recorded a lower revenue of RM55.625 million in the fourth quarter of financial year ended 31 March 2013, compared to RM69.228 million in the immediate preceding quarter; and a pre-tax loss of RM33.526 million compared to a pre-tax loss RM1.556 million in the last quarter.

The lower revenue achieved in the current quarter is mainly due to lower construction works achieved due to slow start of the new projects. This has adversely affected the profit margin due to higher fixed costs. Pre-tax loss has increased significantly to RM33.526 million, as compared to a pre-tax loss of RM1.556 million in last quarter. The larger loss in the final quarter results is mainly due to the reasons stated in Note B1 (b) above.

**B3 Prospects for the Current Financial Year**

On the construction front, the Group has tendered for about RM4.7 billion worth of contracts over the last twelve months. As at end 31 March 2013, the Group's order book stood at about RM735 million, of which about RM580 million remained outstanding. In March 2013, the Group was awarded a contract by Wawasan Rajawali Sdn Bhd (a wholly-owned subsidiary of OSK Property Holdings Berhad), called Pan'gaea Solstice Project (Phase 2) main building works (excluding piling works) on Plot 1, part of Lot 47704 (PT 41831), Persiaran Bestari, Cyber 9, Cyberjaya, Selangor Darul Ehsan at a contract sum of RM163 million ("Contract"). The contract works entail the construction and completion of 2 blocks of serviced apartment of 39-storey and 35-storey respectively, comprising car-parks, roof garden, facilities and swimming pool and 946 units of SOHO serviced apartments. Barring unforeseen circumstances, the Group is hopeful that it will secure more construction contracts in the coming few months.

On the property development front, the Group is actively working on four projects comprising residential, mixed commercial and industrial developments. Two projects, namely The RuMa Hotel and Residences, KLCC and Kasia Greens Nilai were launched for sale in March 2013. Both projects have achieved encouraging sales and are expected to contribute positively to the revenue and earnings of the Group in the current financial year.

**B4 Profit Forecast**

The Group did not issue any profit forecast for the financial year ended 31 March 2013.

**B5 (Loss)/Profit for the Year**

Included in (loss)/profit for the year are:-

	Individual Quarter		Cumulative Period	
	3 Months Ended		12 Months Ended	
	31.3.2013	31.3.2012	31.3.2013	31.3.2012
	RM'000	RM'000	RM'000	RM'000
Bad debts written off	6,004	-	6,006	-
Depreciation of property, plant and equipment	1,648	1,266	5,536	5,597
Impairment loss on amount due from jointly controlled entity	-	9,546	-	9,546
(Reversal of impairment)/impairment loss on other investments	(331)	(485)	841	2,137
Interest expenses	2,521	3,204	8,773	12,303
Inventories written down	-	200	-	200
Loss on disposal of other investments	24	-	24	123
Net foreign exchange loss	72	18	50	24
Property, plant and equipment written off	96	30	96	372
(Gain)/loss on disposal of property, plant and equipment	(3)	75	(570)	(3,234)
Gain on disposal of investment properties	(921)	-	(921)	-
Interest income	(81)	(161)	(484)	(885)
Dividend income	-	-	-	(1,548)

Other than the above items, there were no exceptional items for the current quarter and financial year ended 31 March 2013.

**B6 Taxation**

The taxation for the current quarter and year-to-date are as follows:-

	Individual Quarter 3 Months Ended		Cumulative Period 12 Months Ended	
	31.3.2013 RM'000	31.3.2012 RM'000	31.3.2013 RM'000	31.3.2012 RM'000
Malaysian income tax	177	(2,565)	(409)	(3,073)
Overseas income tax	14	(946)	(1,357)	(1,087)
Deferred tax	1	8	1	(54)
	192	(3,503)	(1,765)	(4,214)

The effective tax rates of the Group for the current quarter and for the year were lower than the statutory tax rate due to losses suffered by certain subsidiaries and also utilisation of tax losses brought forward by the Company and its subsidiaries.

**B7 Status of Corporate Proposals**

There were no on-going corporate proposals during the financial year under review.

**B8 Group Borrowings and Debt Securities**

The Group's borrowings as at 31 March 2013 are as follows:-

	RM'000
(a) Short term borrowings	
<i>Secured:-</i>	
Term loans	7,030
Project loans and revolving credit	27,264
Hire purchase/leasing	4,315
Trade finance	24,888
Bank overdraft	25,702
Revolving credit	12,075
	-----
	101,274
	-----
<i>Unsecured:-</i>	
Bank overdraft	789
Revolving credit	1,014
	-----
	103,077
	-----
(b) Long term borrowings	
<i>Secured:-</i>	
Term loans	29,890
Project loans	15,472
Hire purchase/leasing	3,105
	-----
	48,467
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(c) Total borrowings	151,544
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Bank borrowings of the Group are denominated in Malaysian Ringgit.

**B9 Realised and Unrealised Profits/(Losses) Disclosure**

The breakdown of the retained earnings/(accumulated losses) of the Group as at 31 March 2013, into realised and unrealised profits/(losses) is as follows:-

	<b>31.3.2013</b>	<b>31.3.2012</b>
	<b>RM'000</b>	<b>RM'000</b>
The retained earnings of the Company and its subsidiaries:-		
- Realised	69,859	93,138
- Unrealised	(3,367)	(3,244)
	<u>66,492</u>	<u>89,894</u>
	<b>31.3.2013</b>	<b>31.3.2012</b>
	<b>RM'000</b>	<b>RM'000</b>
The share of accumulated losses of its associates:-		
- Realised	(20,109)	(4,780)
- Unrealised	(124)	4,263
	<u>(20,233)</u>	<u>(517)</u>
<b>Total retained earnings</b>	<u>46,259</u>	<u>89,377</u>

The determination of realised and unrealised profits is based on the Guidance of Special Matters No. 1, Determination of Realised and Unrealised Profits and Losses in the Context of Disclosure Pursuant to Bursa Malaysia's Listing Requirements, issued by Malaysian Institute of Accountants on 20 December 2010.

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

**B10 Material Litigations**

The Group was not engaged in any material litigation as at 23 May 2013.

**B11 Dividend Proposed**

The Board of Directors shall consider recommendation of dividend payment in respect of the financial year ended 31 March 2013 upon finalisation of the audited accounts.

**B12 (Loss)/Earnings per Share**

	Individual Quarter 3 Months Ended		Cumulative Period 12 Months Ended	
	31.3.2013	31.3.2012	31.3.2013	31.3.2012
(a) Basic				
(Loss)/profit for the period attributable to owners of the Company (RM'000)	(33,334)	(523)	(37,422)	11,099
Weighted average number of ordinary shares	113,914,700	113,914,700	113,914,700	113,914,700
Basic (loss)/earnings per share (sen)	(29.26)	(0.46)	(32.85)	9.74
(b) Diluted Earnings	N/A	N/A	N/A	N/A

The Company has not issued any Employees Share Options or convertible instruments that have effects on its basic earnings.

By Order of the Board  
**IREKA CORPORATION BERHAD**  
**WONG YIM CHENG**  
 Company Secretary  
 Kuala Lumpur  
 30 May 2013