

Condensed Consolidated Statement of Comprehensive Income for the financial period ended 30 June 2015

	Unaudited Current Year Quarter 30.6.2015 RM'000	Unaudited Preceding Year Corresponding Quarter 30.6.2014 RM'000	Unaudited Current Year To Date 30.6.2015 RM'000	Unaudited Preceding Year Corresponding Period 30.6.2014 RM'000
Revenue	66,423	96,203	66,423	96,203
Cost of sales	(56,896)	(84,052)	(56,896)	(84,052)
<b>Gross profit</b>	<b>9,527</b>	<b>12,151</b>	<b>9,527</b>	<b>12,151</b>
Other income	322	655	322	655
Expenses	(7,808)	(8,748)	(7,808)	(8,748)
<b>Operating profit</b>	<b>2,041</b>	<b>4,058</b>	<b>2,041</b>	<b>4,058</b>
Finance costs	(1,891)	(2,409)	(1,891)	(2,409)
Share of loss of associates	(4,020)	(3,471)	(4,020)	(3,471)
<b>Loss before tax</b>	<b>(3,870)</b>	<b>(1,822)</b>	<b>(3,870)</b>	<b>(1,822)</b>
Income tax expense	(219)	(30)	(219)	(30)
<b>Loss for the year</b>	<b>(4,089)</b>	<b>(1,852)</b>	<b>(4,089)</b>	<b>(1,852)</b>
<b>Other comprehensive (loss)/income:-</b>				
Currency translation differences	9	(227)	9	(227)
Loss on fair value changes	(17)	-	(17)	-
<b>Other comprehensive loss for the financial period, net of tax</b>	<b>(8)</b>	<b>(227)</b>	<b>(8)</b>	<b>(227)</b>
<b>Total comprehensive loss for the period</b>	<b>(4,097)</b>	<b>(2,079)</b>	<b>(4,097)</b>	<b>(2,079)</b>
<b>Loss attributable to:-</b>				
Owners of the Company	(4,089)	(1,852)	(4,089)	(1,852)
Non-controlling interest	-	-	-	-
	<b>(4,089)</b>	<b>(1,852)</b>	<b>(4,089)</b>	<b>(1,852)</b>
<b>Total comprehensive loss attributable to:-</b>				
Owners of the Company	(4,097)	(2,079)	(4,097)	(2,079)
Non-controlling interest	-	-	-	-
	<b>(4,097)</b>	<b>(2,079)</b>	<b>(4,097)</b>	<b>(2,079)</b>
<b>Loss per share attributable to owners of Company:-</b>				
- basic (sen)	(2.39)	(1.58)	(2.39)	(1.58)
- 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 2015 and the accompanying explanatory notes attached to the Interim Statements)

Other information:-

Operating profit	2,041	4,058	2,041	4,058
Gross interest income	226	150	226	150
Gross interest expense	(1,891)	(2,409)	(1,891)	(2,409)

**IREKA CORPORATION BERHAD** (Company No. 25882-A)  
**Condensed Consolidated Statement of Financial Position as at 30 June 2015**

	Unaudited As At 30.6.2015 RM'000	Audited As At 31.3.2015 RM'000
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	59,113	60,010
Investment properties	11,763	11,763
Investment in associates	118,915	123,040
Other investments	703	720
Land held for property development	54,627	53,120
	<b>245,121</b>	<b>248,653</b>
<b>Current assets</b>		
Property development costs	31,689	30,870
Inventories	19,557	21,152
Trade and other receivables	121,756	144,529
Amounts due from customers on contracts	53,159	57,242
Amounts due from associates	14,919	14,879
Cash and cash equivalents	31,777	29,781
	<b>272,857</b>	<b>298,453</b>
<b>TOTAL ASSETS</b>	<b>517,978</b>	<b>547,106</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the Company</b>		
Share capital	170,872	170,872
Reserves	10,862	14,959
	<b>181,734</b>	<b>185,831</b>
Non-controlling interest	-	-
<b>Total equity</b>	<b>181,734</b>	<b>185,831</b>
<b>Non-current liabilities</b>		
Borrowings	27,956	24,634
Deferred tax liabilities	3,223	3,223
	<b>31,179</b>	<b>27,857</b>
<b>Current liabilities</b>		
Provision	9,728	9,116
Trade and other payables	175,847	195,682
Borrowings	78,897	91,022
Overdrafts	39,689	36,689
Tax payable	904	909
	<b>305,065</b>	<b>333,418</b>
<b>Total liabilities</b>	<b>336,244</b>	<b>361,275</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>517,978</b>	<b>547,106</b>
<b>(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2015 and the accompanying explanatory notes attached to the Interim Statements)</b>		
<b>Other Information:-</b>		
Net assets per share (RM)	<b>1.06</b>	<b>1.09</b>

**IREKA CORPORATION BERHAD** (Company No. 2662-A)  
**Condensed Consolidated Statement of Changes in Equity for the financial period ended 30 June 2015**

	Attributable to owners of the Company					Total Equity Attributable to Owners of the Company RM'000	(Unaudited) Total Equity RM'000	
	Non-distributable		Distributable					
	Share Capital RM'000	Share Premium RM'000	Warrant Reserve RM'000	Other Reserve RM'000	Foreign Currency Translation Reserve RM'000	Fair Value Reserve RM'000	Retained Earnings RM'000	Non-Controlling Interest RM'000
3 months ended 30.6.2015 (Unaudited)								
Balance as at 1.4.2015	170,872	1,385	5,696	(5,696)	(342)	184	13,732	-
Total comprehensive loss for the period	-	-	-	-	9	(17)	(4,089)	-
Balance as at 30.6.2015	170,872	1,385	5,696	(5,696)	(333)	167	9,643	-

	Attributable to owners of the Company					Total Equity Attributable to Owners of the Company RM'000	(Unaudited) Total Equity RM'000	
	Non-distributable		Distributable					
	Share Capital RM'000	Share Premium RM'000	Warrant Reserve RM'000	Other Reserve RM'000	Foreign Currency Translation Reserve RM'000	Fair Value Reserve RM'000	Retained Earnings RM'000	Non-Controlling Interest RM'000
3 months ended 30.6.2014 (Unaudited)								
Balance as at 1.4.2014	113,915	21,871	-	-	(191)	-	16,151	-
Issuance of share	56,957	(20,254)	-	-	-	-	-	-
Issuance of warrant	-	-	5,696	(5,696)	-	-	-	-
Total comprehensive loss for the period	-	-	-	-	(227)	-	(1,852)	-
Balance as at 30.6.2014	170,872	1,617	5,696	(5,696)	(418)	-	14,299	-

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2015 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 period ended 30 June 2015**

	Unaudited Current Year To Date 30.6.2015 RM'000	Unaudited Preceding Year Corresponding Period 30.6.2014 RM'000
<b>Cash flows from operating activities</b>		
Loss before tax	(3,870)	(1,822)
Adjustments for:		
Depreciation of property, plant and equipment	1,524	1,565
Property, plant and equipment written off	1	-
Gain on disposal of other investments	-	(12)
Gain on disposal of property, plant and equipment	-	(38)
Impairment loss on other investments	-	371
Share of loss of associates	4,020	3,471
Interest expense	1,891	2,409
Interest income	(226)	(150)
Operating profit before changes in working capital	3,340	5,794
Working capital changes:		
Property development costs	(819)	3,043
Inventories	1,595	517
Receivables	22,758	7,094
Amount due from customers on contracts	4,083	(5,106)
Amount due from associates	(40)	(24)
Payables	(19,107)	(1,071)
Cash generated from operations	11,810	10,247
Income tax paid	(208)	(688)
Net cash generated from operating activities	11,602	9,559
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(631)	(2,031)
Proceeds from disposal of property, plant and equipment	-	143
Proceeds from disposal of other investments	-	49
Land held for property development	(1,507)	(879)
Interest received	226	150
Net cash used in investing activities	(1,912)	(2,568)
<b>Cash flows from financing activities</b>		
Proceeds from issuance of share	-	36,703
Hire purchase principal repayments	(857)	(678)
Drawdown of bank borrowings	25,883	16,502
Repayment of bank borrowings	(33,829)	(24,625)
Interest paid	(1,891)	(2,409)
Net cash (used in)/generated from financing activities	(10,694)	25,493
<b>Net (decrease)/increase in cash and cash equivalents</b>	(1,004)	32,484
<b>Cash and cash equivalents as at beginning of financial period</b>	(6,908)	(16,359)
<b>Cash and cash equivalents as at end of financial period</b>	(7,912)	16,125
<b>Cash and cash equivalents as at end of financial period comprise the followings:-</b>		
Cash and bank balances	31,777	69,097
Overdrafts	(39,689)	(52,972)
	(7,912)	16,125

(The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2015 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 2015. 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 2015.

The Malaysian Accounting Standard Board has given the Transitioning Entities the option to continue to apply the Financial Reporting Standards framework until 31 December 2016. 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 2017.

**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 2015.

**A3 Audit Report**

The auditors' report on the financial statements for the financial year ended 31 March 2015 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 period-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 period-to-date results.

**A7 Changes in Debt and Equity Securities**

There were no issuances, cancellations, repurchases, resale and repayments of debts and equity securities for the current quarter under review.

**A8 Dividend Paid**

No dividend was paid during the financial quarter ended 30 June 2015.

**A9 Segmental Information**

	Group revenue and results including Share of Associates			
	Individual Quarter 3 Months Ended		Cumulative Period 3 Months Ended	
	30.6.2015 RM'000	30.6.2014 RM'000	30.6.2015 RM'000	30.6.2014 RM'000
<b>Segment Revenue</b>				
Revenue				
Construction	63,772	83,930	63,772	83,930
Property development	302	19,535	302	19,535
Property investment	182	275	182	275
Trading and services	5,783	5,672	5,783	5,672
Investment holding and other	3,505	3,212	3,505	3,212
Total	73,544	112,624	73,544	112,624
Elimination of inter-segment sales	(7,121)	(16,421)	(7,121)	(16,421)
Total	66,423	96,203	66,423	96,203

	Group revenue and results including Share of Associates			
	Individual Quarter 3 Months Ended		Cumulative Period 3 Months Ended	
	30.6.2015 RM'000	30.6.2014 RM'000	30.6.2015 RM'000	30.6.2014 RM'000
<b>Segment Results</b>				
Loss before tax				
Construction	2,253	(4,083)	2,253	(4,083)
Property development	(1,855)	6,779	(1,855)	6,779
Property investment	(266)	(183)	(266)	(183)
Trading and services	(120)	(811)	(120)	(811)
Investment holding and other	(3,882)	(3,524)	(3,882)	(3,524)
Total	(3,870)	(1,822)	(3,870)	(1,822)

**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 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 Quarter Ended 30.6.2015 RM</b>	<b>Financial Year Ended 31.3.2015 RM</b>
(i) Corporate guarantees for credit facilities granted to the Group	<b>58,524,010</b>	<b>58,497,010</b>

**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 period ended 30 June 2015, the Group recorded revenue of RM66.423 million (after elimination of inter-segment sales of RM7.121 million) as compared to RM96,203 million (after elimination of inter-segment sales of RM16.421 million) for the preceding year corresponding period. Revenue for the current period is substantially attributable to the construction segment of the Group.

The revenue achieved by the construction segment is significantly lower at RM63.772 million in the current period, compared to RM83.930 million in the preceding year corresponding period due to lower contribution from certain on-going projects, mainly Imperia Puteri Harbour and Solstice which are nearing completion.

The property development segment recorded a lower revenue of RM0.302 million in the current period compared to RM19.535 million in the preceding year corresponding period due to completion of Kasia Greens, a residential development consisting of 142 units of 2-storey and 3-storey terrace and superlink houses located at Nilai. Planned launches of *dwi @ Rimbun Kasia* courtyard apartments at Nilai and ASTA Enterprise Park at Kajang are both delayed due to authority approvals.

The trading and services segment comprised mainly of IT Solutions and property development management and services divisions. Revenue for the current period has increased mainly due to higher contribution from the IT Solutions divisions.

For the financial period ended 30 June 2015, the Group recorded pre-tax loss of RM3.870 million, compared to the preceding year corresponding period of pre-tax loss RM1.822 million. The current result included a share of loss of Aseana Properties Limited ("ASPL") (a 23.07% associate of Ireka) of RM3.704 million (30 June 2014: Loss of RM3.103 million); and a share of loss of Urban DNA Sdn Bhd ("Urban DNA") (a 30% associate of Ireka) of RM0.315 million (30 June 2014: Loss of RM0.367 million). The latter adopted IFRIC 15 – Agreements for Construction of Real Estate, which prescribes that revenue be recognised only when the properties are completed and occupancy permits are issued, hence no revenue was recorded for the current financial period. Construction segment recorded a profit of RM2.253 million in the current period, compared to loss of RM4.083 million in the preceding year corresponding period.

ASPL recorded losses for the period due to operating losses of its three operating assets, being Four Points by Sheraton Sandakan Hotel, Harbour Mall Sandakan and City International Hospital; and unrealised translation loss arising from a substantial weakening of the Ringgit against United State Dollars, from 3.211 to 3.774 as at 30 June 2014 and 2015 respectively.

**B1 Review of Performance (continued)**

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

The construction segment recorded a profit of RM2.253 million (30 June 2014: Loss of RM4.083 million) after elimination of inter-segment profit of RM0.394 million (30 June 2014: RM4.264 million) which are attributable to internal projects. Revenue decreased by 24% compared to preceding year corresponding period, due to lower contribution from certain contracts as stated in B1(a) above.

The property development segment recorded a loss of RM1.855 million (30 June 2014: Profit of RM6.779 million) due to completion of Kasia Greens and delay in the launches of new projects.

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

The Group achieved lower revenue of RM66.423 million in the current quarter as compared to RM96.203 million in the preceding year corresponding quarter. This was due to lower contribution from its construction segment in the current quarter.

For the financial quarter ended 30 June 2015, the Group recorded a pre-tax loss of RM3.870 million, as compared to a pre-tax loss of RM1.822 million in the preceding year corresponding quarter. The loss is attributable to reasons stated in Note B1(a) above.

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

The Group recorded a lower revenue of RM66.423 million in the first quarter of financial year ending 31 March 2016, compared to RM117.833 million in the immediate preceding quarter; and a pre-tax loss of RM3.870 million compared to a pre-tax loss of RM11.170 million in the last quarter. Pre-tax loss for the current quarter included share of loss of ASPL of RM3.704 million (Q4 2015: Loss of RM8.691 million); a share of loss of Urban DNA of RM0.315 million (Q4 2015: Loss of RM0.712 million); a profit of RM2.253 million contributed by the construction segment (Q4 2015: Loss of RM0.113 million) and a loss of RM1.855 million contributed by the property development segment (Q4 2015: Loss of RM1.931 million).

**B3 Prospects for the Current Financial Year**

On the construction front, the Group has tendered for about RM1.65 billion worth of contracts over the last twelve months.

As at end 30 June 2015, the Group's order book stood at about RM1.40 billion, of which about RM760.40 million remained outstanding. Barring unforeseen circumstances, the Group is hopeful that it will secure more construction contracts in the coming few months. Therefore, we expect stronger contribution from the construction segment going forward.

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 ("The RuMa") and Kasia Greens, Nilai were launched for sale in 2013. Kasia Greens has achieved 100% sales and was completed and handed over to buyers in the current quarter. The RuMa is 70% owned by ASPL and 30% by the Company. ASPL adopted IFRIC 15 – Agreements for Construction of Real Estate, which prescribes that revenue be recognised only when the properties are completed and occupancy permits are issued. Hence, we expect The RuMa to contribute to the results of the Group only in FY2018. The third project is ASTA Enterprise Park located at Kajang, comprising 3-storey semi-detached and detached multifunctional factories/offices, of which Phase 1 is planned for launching before end year. The Group is also planning to launch dwi@Rimbun Kasia, Nilai, consisting of 382 units of courtyard apartments ranging from 650sf-980sf, in fourth quarter of this year. These two projects are expected to contribute positively to the results of the Group for year ending 31 March 2016.

On 22 June 2015, ASPL announced that at the Extraordinary General Meeting and the Annual General Meeting, the shareholders have supported the Board's recommendations to approve the continuation of ASPL for the next three years to June 2018, to adopt a new divestment investment policy to realise its assets in an orderly manner and to make capital contributions to shareholders over time, including distribution of not less than US\$20.0 million in 2015.

**B4 Profit Forecast**

The Group did not issue any profit forecast for the financial year ending 31 March 2016.

**B5 Loss for the Period**

Included in loss for the period are:-

	Individual Quarter 3 Months Ended		Cumulative Period 3 Months Ended	
	30.6.2015 RM'000	30.6.2014 RM'000	30.6.2015 RM'000	30.6.2014 RM'000
Depreciation of property, plant and equipment	(1,524)	(1,565)	(1,524)	(1,565)
Impairment loss on other investments	-	(371)	-	(371)
Property, plant and equipment written off	(1)	-	(1)	-
Interest expense	(1,891)	(2,409)	(1,891)	(2,409)
Gain on disposal of other investments	-	12	-	12
Gain on disposal of property, plant and equipment	-	38	-	38
Net foreign exchange gain/ (loss)	73	(79)	73	(79)
Interest income	226	150	226	150

Other than the above items, there were no exceptional items for the current quarter and financial period ended 30 June 2015.

**B6 Taxation**

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

	Individual Quarter 3 Months Ended		Cumulative Period 3 Months Ended	
	30.6.2015 RM'000	30.6.2014 RM'000	30.6.2015 RM'000	30.6.2014 RM'000
Malaysian income tax	(219)	(30)	(219)	(30)
	(219)	(30)	(219)	(30)

The effective tax rates of the Group for the current quarter and for the period 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**

Save for the following, there were no on-going corporate proposals during the financial period under review:-

On 26 December 2014, the Board of Directors announced that Ireka Engineering & Construction Sdn Bhd, a wholly-owned subsidiary of the Company, has on 26 December 2014 entered into a sale and purchase agreement with AEON Co. (M) Bhd for the disposal of a parcel of land located at Pekan Senawang, Daerah Seremban, Negeri Sembilan for a cash consideration of RM53,662,435.20. The proposed disposal was subsequently approved by shareholders of the Company at the Extraordinary General Meeting held on 23 April 2015.

The proposed disposal has not been completed as at 21 August 2015.

**B8 Group Borrowings and Debt Securities**

The Group's borrowings as at 30 June 2015 are as follows:-

	<b>RM'000</b>
(a) Short term borrowings	
<i>Secured:-</i>	
Term loans	1,332
Project loans/revolving credit	28,179
Hire purchase/leasing	2,622
Trade finance	23,764
Bank overdraft	38,596
Revolving credit	22,000
	-----
	116,493
	-----
<i>Unsecured:-</i>	
Bank overdraft	1,093
Revolving credit	1,000
	-----
	118,586
	-----
(b) Long term borrowings	
<i>Secured:-</i>	
Term loans	20,832
Project loans	1,990
Hire purchase/leasing	5,134
	-----
	27,956
	-----
(c) Total borrowings	146,542
	=====

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 30 June 2015, into realised and unrealised profits/(losses) is as follows:-

	<b>30.6.2015</b>	<b>31.3.2015</b>
	<b>RM'000</b>	<b>RM'000</b>
The retained earnings of the Company and its subsidiaries:-		
- Realised	63,003	62,048
- Unrealised	(7,663)	(6,639)
	<u>55,340</u>	<u>55,409</u>
The share of accumulated losses of its associates:-		
- Realised	(48,523)	(43,994)
- Unrealised	2,826	2,317
	<u>(45,697)</u>	<u>(41,677)</u>
<b>Total retained earnings</b>	<u><u>9,643</u></u>	<u><u>13,732</u></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 to comply 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 21 August 2015.

**B11 Dividend Proposed**

The Board of Directors recommended a first and final single-tier dividend of 3.00% per share for approval by the shareholders of the Company at the forthcoming Annual General Meeting.

**B12 Loss per Share**

	Individual Quarter 3 Months Ended		Cumulative Period 3 Months Ended	
	30.6.2015	30.6.2014	30.6.2015	30.6.2014
(a) Basic				
Loss for the period attributable to owners of the Company (RM'000)	(4,089)	(1,852)	(4,089)	(1,852)
Weighted average number of ordinary shares	170,872,050	117,044,225	170,872,050	117,044,225
Basic loss per share (sen)	(2.39)	(1.58)	(2.39)	(1.58)
(b) Diluted Earnings	N/A	N/A	N/A	N/A

Diluted earnings are not applicable as the Company has not issued any Employees Share Options and the exercise price of the warrants is higher than the average market price of the Company's ordinary shares.

**By Order of the Board**  
**IREKA CORPORATION BERHAD**  
**WONG YIM CHENG**  
**Company Secretary**  
**Kuala Lumpur**  
**28 August 2015**