

LB ALUMINIUM BERHAD (138535-V)
Condensed Consolidated Statement of Financial Position
as at 30 April 2013

	As at 30 April 2013	As at 30 April 2012 (Restated)	As at 1 May 2011 (Restated)
	RM'000	RM'000	RM'000
ASSETS			
Non-current assets			
Property, plant and equipment	214,093	226,272	227,969
Intangible assets	2	2	16
Investment in an associate	1,760	4,165	9,199
Other investments	450	430	450
	<u>216,305</u>	<u>230,869</u>	<u>237,634</u>
Current assets			
Inventories	54,345	52,812	58,408
Trade and other receivables	89,432	78,060	73,477
Current tax assets	-	924	752
Short term deposits	16,943	4,462	12,600
Cash and bank balances	4,603	3,242	3,165
	<u>165,323</u>	<u>139,500</u>	<u>148,402</u>
TOTAL ASSETS	<u>381,628</u>	<u>370,369</u>	<u>386,036</u>
EQUITY AND LIABILITIES			
Equity attributable to ordinary shareholders			
Share capital	124,243	124,243	124,243
Share premium	1,528	1,528	1,528
Reserves			
Exchange reserve	437	411	(413)
Retained earnings	114,880	102,260	97,453
Total equity	<u>241,088</u>	<u>228,442</u>	<u>222,811</u>
Non-current liabilities			
Bank borrowings (unsecured)	33,000	38,000	40,000
Deferred tax liabilities	22,189	23,044	22,424
	<u>55,189</u>	<u>61,044</u>	<u>62,424</u>
Current liabilities			
Trade and other payables	32,262	27,479	38,290
Derivative financial liabilities	13	492	755
Bank borrowings (unsecured)	52,588	52,912	61,756
Current tax liabilities	488	-	-
	<u>85,351</u>	<u>80,883</u>	<u>100,801</u>
TOTAL LIABILITIES	<u>140,540</u>	<u>141,927</u>	<u>163,225</u>
TOTAL EQUITY AND LIABILITIES	<u>381,628</u>	<u>370,369</u>	<u>386,036</u>
	RM	RM	RM
Net assets per share	<u>0.97</u>	<u>0.92</u>	<u>0.90</u>

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the year ended 30 April 2012)

LB ALUMINIUM BERHAD (138535-V)
Condensed Consolidated Statement of Comprehensive Income
For the financial period ended 30 April 2013

	Current quarter ended		Cumulative period ended	
	30 April 2013	30 April 2012 (Restated)	30 April 2013	30 April 2012 (Restated)
	RM'000	RM'000	RM'000	RM'000
Revenue	97,513	93,975	390,743	365,067
Operating expenses	(91,583)	(92,088)	(369,798)	(356,508)
Other operating income	75	449	923	3,957
Profit from operations	6,005	2,336	21,868	12,516
Finance costs	(922)	(996)	(3,752)	(3,773)
Share of profit/(loss) in an associate	-	(560)	75	1,291
Profit before taxation	5,083	780	18,191	10,034
Taxation	951	(267)	(1,223)	(1,370)
Net profit for the year	6,034	513	16,968	8,664
Other comprehensive income				
-Foreign currency translations	35	83	26	824
Total comprehensive income for the period, net of tax, attributable to owners of parent	6,069	596	16,994	9,488
Basic earnings per share attributable to owners of the parent (sen)				
-Basic	2.43	0.21	6.83	3.49
-Diluted	N/A	N/A	N/A	N/A

(The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statement for the year ended 30 April 2012)

LB ALUMINIUM BERHAD (138535-V)
Condensed Consolidated Statement of Changes In Equity
For the financial period ended 30 April 2013

	Share capital RM'000	Share premium RM'000	Revaluation reserve RM'000	Exchange reserve RM'000	Retained earnings RM'000	Total RM'000
Balance as at 1 May 2011	124,243	1,528	9,268	(388)	72,918	207,569
Effect of transition to MFRS 1	-	-	(9,268)	(25)	24,535	15,242
At 1 May 2011, restated	124,243	1,528	-	(413)	97,453	222,811
Total comprehensive income for the year (restated)	-	-	-	824	8,664	9,488
Revaluation during the financial year (net of deferred tax)	-	-	15,253	-	-	15,253
Realisation of revaluation reserve upon adopting of MFRS 1	-	-	(15,253)	-	491	(14,762)
Dividend paid	-	-	-	-	(4,348)	(4,348)
Balance as at 30 April 2012	124,243	1,528	-	411	102,260	228,442
Balance as at 1 May 2012	124,243	1,528	24,521	436	77,101	227,829
Effect of transition to MFRS 1	-	-	(24,521)	(25)	25,159	613
At 1 May 2012, restated	124,243	1,528	-	411	102,260	228,442
Total comprehensive income for the year	-	-	-	26	16,968	16,994
Dividend paid	-	-	-	-	(4,348)	(4,348)
Balance as at 30 April 2013	124,243	1,528	-	437	114,880	241,088

(The Condensed Consolidated Statement of Changes In Equity should be read in conjunction with the Audited Financial Statement for the year ended 30 April 2012)

LB ALUMINIUM BERHAD (138535-V)
Condensed Consolidated Statement of Cash Flows
For the financial period ended 30 April 2013

	Year ended 30 April 2013	Year ended 30 April 2012 (Restated)
	RM'000	RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	18,191	10,034
Adjustments for		
Amortisation of trademark	-	14
Depreciation of property, plant and equipment	19,862	17,977
Dividend income from quoted share in Malaysia	(30)	(30)
Fair value adjustment on :		
-derivatives	(479)	(263)
-other investment	(20)	20
Loss on disposal of property, plant and equipment, net	50	29
Property, plant and equipment written off	2,948	170
Impairment losses on:		
-receivables	1,885	530
-property, plant and equipment	-	235
Reversal of impairment loss on:		
-receivables	(1,317)	(75)
-associate	-	(2,504)
Bad debts written off	143	101
Inventories written down	-	62
Inventories written off	754	110
Reversal of inventories written down	-	(90)
Reversal of inventories written off	(478)	-
Interest income	(202)	(129)
Interest expense	3,752	3,773
Unrealised loss/(gain) on foreign exchange	489	(229)
Share of profit in an associate	(75)	(1,291)
Operating profit before working capital changes	45,473	28,444
(Increase)/Decrease in inventories	(1,808)	5,516
Increase in receivables	(12,085)	(5,042)
Increase/(Decrease) in payables	4,630	(10,698)
Cash generated from operations	36,210	18,220
Interest paid	(16)	(93)
Interest received	-	12
Tax refund	112	-
Tax paid	(780)	(930)
Net cash from operating activities	35,526	17,209

LB ALUMINIUM BERHAD (138535-V)
Condensed Consolidated Statement of Cash Flows
For the financial period ended 30 April 2013

	Year ended 30 April 2013	Year ended 30 April 2012 (Restated)
	RM'000	RM'000
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of property, plant and equipment	431	182
Purchases of property, plant and equipment	(11,105)	(16,246)
Proceeds from capital reduction in an associate	-	9,520
Dividend received	2,510	30
Interest received	202	117
Net cash used in investing activities	<u>(7,962)</u>	<u>(6,397)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	(4,348)	(4,348)
Drawdown/(Repayment) of		
-bankers' acceptances, net	2,630	21,850
-import foreign currency loans, net	(3,657)	(23,032)
-revolving credit	(2,000)	(10,000)
-bank loan	(2,000)	-
Interest paid	(3,736)	(3,681)
Net cash used in financing activities	<u>(13,111)</u>	<u>(19,211)</u>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	14,453	(8,399)
Effect of exchange rate changes on cash and cash equivalents	34	(42)
CASH AND CASH EQUIVALENT AT BEGINNING OF PERIOD	7,053	15,493
CASH AND CASH EQUIVALENT AT END OF THE PERIOD	<u><u>21,540</u></u>	<u><u>7,052</u></u>
COMPOSITION OF CASH AND CASH EQUIVALENTS		
Short term deposits with licensed financial institutions	16,943	4,462
Cash and bank balances	4,603	3,242
Bank overdrafts	(6)	(652)
	<u><u>21,540</u></u>	<u><u>7,052</u></u>

(The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the year ended 30 April 2012)

LB ALUMINIUM BERHAD (138535-V)
Notes To The Financial Statements
For the period ended 30 April 2013

A Selected Explanatory Notes: FRS 134 Paragraph 16

A 1 Basis of preparation

The condensed financial statements are unaudited and have been prepared in accordance with the requirements of Financial Reporting Standard ('FRS') 134: Interim Financial Reporting and Paragraph 9.22 of the Bursa Malaysia Securities Berhad ("Bursa Securities")'s Listing Requirements.

The condensed financial statements should be read in conjunction with the audited financial statements of the Group for the year ended 30 April 2012. The explanatory notes to these 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 April 2012.

These condensed consolidated interim financial statements are the Group's first condensed consolidated interim financial statements for part of the period covered by the Group's first MFRS annual financial statements for the financial year ending 30 April 2013. MFRS 1 *First-Time Adoption of Malaysian Financial Reporting Standards* ("MFRS 1") has been applied.

In preparing its opening MFRS Statement of Financial Position as at 1 May 2011 (which is also the date of transition), the Group has adjusted the amounts previously reported in financial statements prepared in accordance with FRS. An explanation of how the transition from FRS to MFRS has affected the Group's financial position, financial performance and cash flows is set out in Note A2 below. This note include reconciliations of equity for comparative periods and of equity at the date of transition reported under FRS to those reported for those periods and at the date of transition under MFRS. The transition from FRS to MRFS has not has a material impact on the statement of cash flows.

A 2 Significant accounting policies and application of MFRS 1

The audited financial statements of the Group for the year ended 30 April 2012 were prepared in accordance with FRS. Except for certain differences, the requirements under FRS and MFRS are similar. The significant accounting policies adopted in preparing these condensed consolidated interim financial statements are consistent with those of the audited financial statements for the year ended 30 April 2012 except as discussed below:

LB ALUMINIUM BERHAD (138535-V)
Notes To The Financial Statements
For the period ended 30 April 2013

A 2 Significant accounting policies and application of MFRS 1 (continued)

(a) Business combination

MFRS 1 provides the option to apply MFRS 3 Business Combinations, prospectively from the date of transition or from a specific date prior to the date of transition. This provides relief from full retrospective application of MFRS 3 which would require restatement of all business combinations prior to the date of transition.

Acquisition before date of transition

The Group has elected to apply MFRS 3 prospectively from the date of transition. In respect of acquisitions prior to the date of transition,

- (i) The classification of former business combinations under FRS is maintained;
- (ii) There is no-remeasurement of original fair values determined at the time of business combination (date of acquisition); and
- (iii) The carrying amount of goodwill recognised under FRS is not adjusted.

(b) Property, plant and equipment

The Group had previously recorded its property, plant and equipment except for land and buildings at cost less any accumulated depreciation and any accumulated impairment losses. Freehold and leasehold land and buildings are stated at valuation, which is the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Fair value is determined from market-based evidence by appraisal that is undertaken by professional qualified valuer. Revaluations are performed at sufficient regularity to ensure that the carrying amount does not defer materially from the fair value of the land and buildings at the reporting date.

Upon transition to MFRS, the Group has elected to measure all its property, plant and equipment using the cost model under MFRS 16 Property, Plant and Equipment. At the date of transition to MFRS, the Group elected to apply the "deemed cost" transition exemption and use the fair value at the date of transition as deemed cost for the land and buildings of the Group.

LB ALUMINIUM BERHAD (138535-V)
Notes To The Financial Statements
For the period ended 30 April 2013

A 2 Significant accounting policies and application of MFRS 1 (continued)

(b) Property, plant and equipment (continued)

The impact arising from the changes above is summarised as follows:

(i) Impact on financial statements as at 1 May 2011

	FRS	Effect of transition to MFRSs	MFRS
	RM'000	RM'000	RM'000
<u>Consolidated Statement of Financial Position</u>			
Property, plant and equipment	212,648	15,321	227,969
Deferred tax liabilities	22,345	79	22,424
Revaluation reserve	9,268	(9,268)	-
Retained earnings	72,918	24,535	97,453
Exchange reserve	(388)	(25)	(413)

(ii) Impact on financial statements as at 30 April 2012

	FRS	Effect of transition to MFRSs	MFRS
	RM'000	RM'000	RM'000
<u>Consolidated Statement of Financial Position</u>			
Property, plant and equipment	228,420	(2,148)	226,272
Deferred tax liabilities	25,803	(2,759)	23,044
Revaluation reserve	24,521	(24,521)	-
Retained earnings	77,101	25,159	102,260
Exchange reserve	436	(25)	411
<u>Consolidated Statement of Comprehensive Income</u>			
Operating expenses-depreciation	18,109	(132)	17,977
Profit after taxation	8,532	132	8,664

(c) Estimates

The estimates as at 1 May 2011 and 30 April 2012 under MFRS were consistent with those made for the same dates in accordance with FRS. The estimates used by the Group to present these amounts in accordance with MFRS reflect conditions as at 1 May 2011, the date of transition to MFRS and as of 30 April 2012.

LB ALUMINIUM BERHAD (138535-V)
Notes To The Financial Statements
For the period ended 30 April 2013

A 3 Qualification of financial statements

There was no qualification in the audited financial statements for the financial year ended 30 April 2012.

A 4 Seasonal or cyclical factors

The business operations of the Group were not significantly affected by any seasonal or cyclical factors.

A 5 Items affecting assets, liabilities, equity, net income or cash flows

There were no items affecting assets, liabilities, equity, net income or cash flows that are unusual because of their nature, size or incidence for the current quarter under review and financial period to date.

A 6 Change in estimates

There were no significant changes in estimates that have a material effect for the current quarter under review and financial period to date.

A 7 Debt and equity securities

There was no issuance or repayment of debt and equity securities nor any shares buy-back, shares cancellation, shares held as treasury shares or resale of treasury shares for the current quarter under review and financial period to date.

A 8 Dividend paid

A first and final tax exempt dividend of 1.75 sen per ordinary share based on the issued and paid up share capital of RM124,243,167 comprising 248,486,334 ordinary shares of RM0.50 each in respect of the financial year ended 30 April 2012, amounted to RM4,348,506 was paid on 19 November 2012.

LB ALUMINIUM BERHAD (138535-V)
Notes To The Financial Statements
For the period ended 30 April 2013

A 9 Notes to the Statements of Comprehensive Income

	Quarter ended 30 April		Year-to-date ended 30 April	
	2013	2012 (Restated)	2013	2012 (Restated)
Income / (expense):	RM'000	RM'000	RM'000	RM'000
Depreciation and amortisation	(4,884)	(4,088)	(19,862)	(17,991)
Dividend income from quoted share in Malaysia	30	-	30	30
Fair value adjustment on:				
- derivatives	(13)	822	479	263
- other investment	130	10	20	(20)
Loss on disposal of property, plant and equipment , net	(25)	(30)	(50)	(29)
Property, plant and equipment written off	(2,828)	(137)	(2,948)	(170)
Impairment losses on				
- receivables	-	(430)	(1,885)	(530)
- property, plant and equipment	-	(235)	-	(235)
Reversal of impairment loss on				
- receivables	1,192	59	1,317	75
- associate	-	517	-	2,504
Bad debts written off	(143)	(101)	(143)	(101)
Inventories written down	-	(62)	-	(62)
Inventories written off	(276)	(48)	(754)	(110)
Reversal of inventories written down	-	90	-	90
Reversal of inventories written off	478	-	478	-
Interest income	110	46	202	129
Interest expense	(923)	(996)	(3,752)	(3,773)
Foreign exchange gain/(loss), net				
- realised	(76)	(550)	(45)	(950)
- unrealised	(467)	(356)	(489)	229

LB ALUMINIUM BERHAD (138535-V)
Notes To The Financial Statements
For the period ended 30 April 2013

A 10 Segmental information

i. Business segments

No business segment information has been provided as the Group is principally engaged in the business of manufacturing, marketing and trading of aluminum products.

ii. Geographical segments

The Group operates mainly in Malaysia. The revenue disclosed in geographical segments is based on the geographical location of customers. Segment assets and capital expenditure are based on the geographical location of assets.

	Malaysia	Others	Elimination	Total
	RM'000	RM'000	RM'000	RM'000
Revenue				
External	285,058	105,685	-	390,743
Inter-segment	9,449	42,292	(51,741)	-
Total revenue	294,507	147,977	(51,741)	390,743
Profit from operations				21,868
Finance costs				(3,752)
Share of profit in an associate				75
Profit before taxation				18,191
Other information				
Segment assets	394,964	12,186	(27,282)	379,868
Capital expenditure	11,278	-	(173)	11,105

Inter segment pricing is determined on an arm's length basis under terms, conditions and prices not materially different from transactions with unrelated parties.

A 11 Material events subsequent to the end of the current quarter

On 23 May 2013, Calltime Technology Sdn. Bhd. ("CTSB"), an associate of the Company, passed a special resolution to wind up CTSB under members' voluntary winding up pursuant to Section 254(1)(b) of the Companies Act, 1965 and that a Liquidator be appointed to act for the purpose of such winding up. The Liquidator be authorised pursuant to Section 269(1)(a) of the Companies Act, 1965 to exercise the powers laid down in Section 236(1)(b), (c), (d), and (e) of the Companies Act, 1965 and that the Liquidator be authorised to distribute either in cash, specie or in kind the whole, or any part of the assets of CTSB amongst the contributories of CTSB in accordance with their respective rights and interest therein.

LB ALUMINIUM BERHAD (138535-V)
Notes To The Financial Statements
For the period ended 30 April 2013

A 12 Changes in composition of the Group

There were no changes in the composition of the Group during the current quarter under review and financial period to date.

A 13 Changes in contingent liabilities and contingent assets

Save as set out below, there were no changes in contingent liabilities and contingent assets since the last date of statement of financial position.

Outstanding as at :	Company	
	30 April 2013	30 April 2012
	RM'000	RM'000
Corporate guarantee in respect of banking facilities utilised by a subsidiary	10,600	10,600

The Company has provided corporate guarantees for banking facilities granted to four of its wholly-owned subsidiaries totaling RM25.62 million (30.4.2012: RM25.59 million).

The Company has also provided corporate guarantee to a creditor of a wholly-owned subsidiary for supply of goods of up to RM2.00 million (30.4.2012: RM1.0 million).

A 14 Capital commitments

There were no capital commitments during the period under review.

LB ALUMINIUM BERHAD (138535-V)
Notes To The Financial Statements
For the period ended 30 April 2013

B Additional information required by the Bursa Securities' Listing Requirements

B 1 Review of performance

	Quarter ended 30 April		Increase/(Decrease)	
	2013	2012 (Restated)		
	RM'000	RM'000	RM'000	%
Revenue				
- Malaysia	69,040	64,389	4,651	7.2
- Other countries	28,473	29,586	(1,113)	(3.8)
Total Revenue	97,513	93,975	3,538	3.8
Profit Before Tax	5,083	780	4,303	551.7
Profit After Tax	6,034	513	5,521	1,076.2

The Group's revenue for the quarter ended 30 April 2013 increased by 3.8% to RM97.5 million compared to RM94.0 million for last year's corresponding quarter due mainly to higher business volume as well as a slight increase in average selling prices.

Profit before taxation increased substantially by 551.7% to RM5.1 million from RM0.8 million for the corresponding quarter last year due to a combination of higher business volume and improved gross margins.

Profit after taxation increased substantially due to the reversal of deferred tax provided for in previous years and is also in line with the above.

LB ALUMINIUM BERHAD (138535-V)
Notes To The Financial Statements
For the period ended 30 April 2013

B 2 Variance of results against preceding quarter

	Current Quarter	Preceding Quarter (Restated)	Increase/(Decrease)	
	RM'000	RM'000	RM'000	%
Revenue				
- Malaysia	69,040	76,619	(7,579)	(9.9)
- Other countries	28,473	22,689	5,784	25.5
Total Revenue	97,513	99,308	(1,795)	(1.8)
Profit Before Tax	5,083	5,534	(451)	(8.2)
Profit After Tax	6,034	4,873	1,161	23.8

The Group's revenue decreased slightly by 1.8% compared to the preceding quarter's revenue of RM99.3 million due mainly to lower business volume.

Profit before taxation decreased by 8.2% to RM5.1 million from RM5.5 million mainly due to the lower revenue and lower gross profit margins compared to that of the preceding quarter.

Profit after taxation, however, increased by 23.8% mainly due to the reversal of deferred tax provision during the quarter under review.

B 3 Current year prospects

The global economy grew at a modest pace in the first quarter of 2013. The growth in the US remained slow, while most European economies experienced weak or negative economic performance amidst the ongoing policy challenges and structural concerns. In Asia, economic activities continued to expand moderately as domestic demands continually outweigh external factors.

Despite the weaker external environment, the Malaysian economy continued to expand in the first quarter of 2013 owing to stronger domestic demands. Both private and public investments, in particular the construction sector, remained firm and would continue to support the Group's revenue moving forward.

The Group would continue to focus on maximising the utilisation of its existing production capacity as well as improving efficiencies through costs reduction exercises and process engineering. Meanwhile, the Group is also looking into new market segments to expand its market coverage in order to grow its revenue streams.

Barring unforeseen circumstances, your Board expects the Group to remain profitable for the next quarter.

LB ALUMINIUM BERHAD (138535-V)
Notes To The Financial Statements
For the period ended 30 April 2013

B 4 Profit forecast

Not applicable as no profit forecast was published.

B 5 Taxation

	Quarter ended 30 April		Year-to-date ended 30 April	
	2013	2012	2013	2012
	RM'000	RM'000	RM'000	RM'000
Current income tax	391	139	2,252	589
Deferred tax	(1,083)	176	(770)	871
	(692)	315	1,482	1,460
Over provision in respect of prior years	(259)	(48)	(259)	(90)
	(951)	267	1,223	1,370

The Group's effective tax rate for the financial year-to-date is lower than the statutory tax rate due principally to the reversal of deferred tax provision, availability of non-taxable income and unabsorbed reinvestment allowances brought forward which arose from capital expenditures in previous financial years as well as unutilised business losses brought forward by a wholly-owned subsidiary.

B 6 Status of corporate proposals announced

There are no corporate proposals announced but not completed as at the date of this report.

LB ALUMINIUM BERHAD (138535-V)
Notes To The Financial Statements
For the period ended 30 April 2013

B 7 Borrowings and debt securities

	As at 30 April 2013	As at 30 April 2012	As at 1 May 2011
	RM'000	RM'000	RM'000
Short term borrowings (unsecured)			
Bankers acceptances	37,480	34,850	13,000
Revolving credit	4,000	6,000	16,000
Bank overdrafts	6	652	272
Import foreign currency loans: (30 April 2013:USD 2.01 million; 30 April 2012: USD3.11 million; 1 May 2011:USD10.81 million)	6,102	9,410	32,484
Short term loans	5,000	2,000	-
	52,588	52,912	61,756
Long term borrowings (unsecured)			
Long term loans	33,000	38,000	40,000

All borrowings are denominated in Ringgit Malaysia except for import foreign currency loans which is denominated in US Dollar.

B 8 Changes in material litigation

There is no material litigation involving the Group, which is not in the ordinary course of business as at the date of this report.

B 9 Dividend

The Directors have recommended a first and final tax exempt dividend of 1.75 sen per share (2012: 1.75 sen per share) based on the paid up and share capital of RM124,243,167 comprising of 248,486,334 ordinary shares of RM0.50 each (2012: 248,486,334 ordinary shares of RM0.50 each) in respect of the Company's financial year ended 30 April 2013 amounting to RM4,348,511 (2012: RM4,348,506).

The proposed dividend is subject to the approval of shareholders at the annual general meeting to be held on a date which shall be announced later. The date of payment of the dividend and the date for the determination of dividend entitlement would also be announced later.

LB ALUMINIUM BERHAD (138535-V)
Notes To The Financial Statements
For the period ended 30 April 2013

B10 Realised and unrealised profits or losses

The following analysis is 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 (“MIA Guidance”) and the directive of Bursa Malaysia Securities Berhad.

	As at 30 April 2013	As at 30 April 2012 (Restated)
	RM'000	RM'000
Total retained earnings of the Group:		
- Realised	139,448	125,114
- Unrealised	(24,577)	(24,616)
	114,871	100,498
Total share of retained earnings from an associate:		
- Realised	2,665	2,590
- Unrealised	(13)	(13)
	2,652	2,577
Less: Consolidation adjustments	(2,643)	(815)
Total Group retained earnings	114,880	102,260

LB ALUMINIUM BERHAD (138535-V)
Notes To The Financial Statements
For the period ended 30 April 2013

B 11 Earnings per share

	Current quarter	Year-to-date
	RM'000	RM'000
Net profit for the period attributable to ordinary shareholders	6,034	16,968
<i>Basic earnings per share</i>		
<i>Weighted average number of ordinary shares</i>		
Issued ordinary shares at beginning of the period ('000)	248,486	248,486
Effect of shares issued ('000)	-	-
Weighted average number of ordinary shares ('000)	248,486	248,486
Basic earnings per share (sen)	2.43	6.83

There are no potential dilution effects on ordinary shares of the Company for the current quarter under review and financial year.

By Order of the Board

Ng Bee Lian
 Company Secretary
 Date: 26 June 2013