

**Unaudited Condensed Consolidated Statement Of Comprehensive Income
For The Quarter And 9 Months Ended 31 December 2012**

	QUARTER ENDED		CUMULATIVE YEAR TO DATE	
	31.12.2012 RM'000	31.12.2011 RM'000	31.12.2012 RM'000	31.12.2011 RM'000
Continuing operations				
Revenue	87,139	41,004	205,421	192,570
Cost of sales	(78,607)	(34,478)	(178,122)	(169,000)
Gross profit	8,532	6,526	27,299	23,570
Other income	(656)	314	448	10,297
Operating expenses	(6,512)	(4,898)	(22,438)	(16,114)
Results from operating activities	1,364	1,942	5,309	17,753
Finance income	51	191	165	364
Finance costs	(1,169)	(1,390)	(3,628)	(4,829)
Net finance costs	(1,118)	(1,199)	(3,463)	(4,465)
	246	743	1,846	13,288
Share of results in associates	759	-	759	(183)
Profit before tax	1,005	743	2,605	13,105
Income tax expense	(1,972)	(576)	(2,576)	(2,095)
(Loss)/profit from continuing operations for the period	(967)	167	29	11,010
Other comprehensive income/(loss)				
Fair value reserve	(149)	(106)	(91)	(728)
Foreign currency translation differences for foreign operations	33	(156)	1,179	1,036
Other comprehensive (loss)/income for the period, net of tax	(116)	(262)	1,088	308
Total comprehensive (loss)/income for the period	(1,083)	(95)	1,117	11,318
Profit attributable to: -				
Owners of the parent	(2,171)	(702)	(2,104)	7,598
Non-controlling interests	1,204	869	2,133	3,412
(Loss)/profit for the period	(967)	167	29	11,010
Total comprehensive income attributable to: -				
Owners of the parent	(2,287)	808	(1,016)	7,137
Non-controlling interests	1,204	(903)	2,133	4,181
Total comprehensive (loss)/income for the period	(1,083)	(95)	1,117	11,318
Basic (loss)/earnings per ordinary share (sen) :				
From continuing operations	(2.13)	(0.69)	(2.06)	7.46

This unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements for the year ended 31 March 2012

BINTAI KINDEN CORPORATION BERHAD
(Company No:290870P)

Unaudited Condensed Consolidated Statement of Financial Position as at 31 December 2012

	Unaudited As at 31.12.2012 RM'000	Audited As at 31.03.2012 RM'000
Assets		
Property, plant and equipment	4,743	5,622
Investment in associates	1,159	-
Other investments	2,147	2,114
Long term receivables	3,647	3,647
Total Non-Current Assets	11,696	11,383
Property development expenditure	18,015	14,992
Inventories	441	823
Receivables	256,654	240,943
Tax recoverable	1,519	31
Cash and bank balances	62,614	94,711
Total Current Assets	339,243	351,500
Non Current Assets Held For Sale	6,656	6,656
	345,899	358,156
Total Assets	357,595	369,539
Equity		
Share capital	103,889	103,889
Reserves	(43,313)	(42,247)
Equity attributable to owners of the parent	60,576	61,642
Non-controlling interests	10,047	15,569
Total Equity	70,623	77,211
Liabilities		
Long term borrowings	5,838	7,828
Deferred tax liabilities	48	48
Total Non-Current Liabilities	5,886	7,876
Provisions	10,679	63,586
Payables	161,118	105,171
Tax liabilities	1,932	6,672
Short term borrowings	107,357	109,023
Total Current Liabilities	281,086	284,452
Total Liabilities	286,972	292,328
Total Equity and Liabilities	357,595	369,539
Net asset per share attributable to owners of the Parent (sen)	59	60

This unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the year ended 31 March 2012

Unaudited Condensed Consolidated Statement Of Cash Flows For The Nine Months Ended 31 December 2012

	Unaudited Nine Months Ended 31.12.2012 RM'000	Unaudited Nine Months Ended 31.12.2011 RM'000
Cash flows from operating activities		
Profit before tax from:		
- Continuing operations	2,605	13,105
Adjustments for:-		
Net financing cost	3,463	4,465
Depreciation on property, plant & equipment	551	803
Gain on disposal of property, plant & equipment	(30)	-
Gain on disposal of investment properties	-	(4,183)
Gain on available for sales securities	(3)	-
Other non-cash items	(11,988)	(7,226)
Operating (loss)/profit before changes in working capital	<u>(5,402)</u>	<u>6,964</u>
Net change in current assets	(15,971)	79,440
Net change in current liabilities	12,431	(31,455)
	<u>(3,540)</u>	<u>47,985</u>
Cash (used in)/generated from operations	<u>(8,942)</u>	<u>54,949</u>
Interest paid	(4,037)	(5,353)
Interest received	165	364
Income tax refund	9	15
Income tax paid	(8,960)	(5,200)
	<u>(12,823)</u>	<u>(10,174)</u>
Net cash (used in)/generated from operating activities	<u>(21,765)</u>	<u>44,775</u>
Cash flows from investing activities		
Net cash outflow from disposal of a sub-subsidiary company	-	(1)
Proceeds from disposal of investment properties	-	8,317
Proceeds from disposal of property, plant and equipment	52	636
Proceeds from disposal of available for sales securities	103	-
Proceeds from disposal of associates	-	-
Purchase of property, plant and equipment	(347)	(1,600)
Purchase of other investments	(209)	-
Net cash flows (used in)/generated from investing activities	<u>(401)</u>	<u>7,352</u>
Cash flows from financing activities		
Proceeds from bank borrowings	49,112	74,400
Repayments of bank borrowings	(45,595)	(138,417)
Fixed deposits pledged with financial institutions	8,699	(4,115)
Dividend paid to non-controlling interests	(7,705)	(7,520)
Payment to addition investment in associate company	(396)	-
Proceeds from hire purchase payables	59	1,745
Payment to acquire additional shares in subsidiary	(1)	-
Repayments of hire purchase payables	(411)	(2,975)
Net cash flows generated from/(used in) financing activities	<u>3,762</u>	<u>(76,882)</u>
Net decrease in cash and cash equivalents	(18,404)	(24,755)
Effect of foreign exchange differences	1,467	1,017
Cash and cash equivalents at 1 April	46,484	9,887
Cash and cash equivalents at 31 December	<u>29,547</u>	<u>(13,851)</u>
Cash and cash equivalents		
Cash and cash equivalents included in the condensed consolidated statement of cash flows comprise:		
Deposits, bank and cash balances	62,614	37,276
Bank overdrafts	(28,620)	(36,859)
Deposits with licensed bank pledged as security	(4,447)	(14,268)
	<u>29,547</u>	<u>(13,851)</u>

This unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the year ended 31 March 2012

BINTAI KINDEN CORPORATION BERHAD
(Company No:290870P)

Unaudited Condensed Consolidated Statement of Changes in Equity For The Nine Months Ended 31 December 2012

	Attributable to owners of the Parent						Total Equity RM'000
	Share Capital RM'000	Share Premium RM'000	Translation Reserve RM'000	Non-Distributable Fair Value Reserve RM'000	Treasury Share Reserve RM'000	Accumulated Losses RM'000	
At 1 April 2012	103,889	1,142	1,775	1,598	(3,462)	(43,300)	77,211
Dividend paid	-	-	-	-	-	-	(7,705)
Effects arising from changes in composition of the Group	-	-	-	-	-	(50)	50
<u>Comprehensive income for the financial year</u>	-	-	-	-	-	(2,104)	2,133
Net (loss)/profit for the period	-	-	-	-	-	(2,104)	29
<u>Other comprehensive income/(loss)</u>	-	-	-	(91)	-	-	(91)
Fair value loss on available for sale	-	-	1,179	-	-	-	1,179
Currency translation	-	-	1,179	(91)	-	-	1,088
At 31 December 2012	103,889	1,142	2,954	1,507	(3,462)	(45,454)	70,623
At 1 April 2011	103,889	1,142	892	(1,898)	(3,462)	(33,814)	80,318
Dividend paid	-	-	-	-	-	-	(7,520)
<u>Comprehensive income for the financial year</u>	-	-	-	-	-	7,598	3,412
Net profit for the period	-	-	-	-	-	7,598	11,010
<u>Other comprehensive income/(loss)</u>	-	-	-	(728)	-	-	(728)
Fair value loss on available for sale	-	-	1,036	-	-	-	962
Currency translation	-	-	1,036	(728)	-	-	308
At 31 December 2011	103,889	1,142	1,928	(2,626)	(3,462)	(26,216)	84,042

This unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the year ended 31 March 2012

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NOTES TO THE INTERIM FINANCIAL STATEMENTS

A1 Basis of preparation

These condensed consolidated interim financial statements are unaudited and have been prepared in accordance with the requirements of Financial Reporting Standard (“FRS”) 134 (formerly known as MASB 26): Interim Financial Reporting and Paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad (“**Bursa Malaysia**”) and should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 March 2012.

These explanatory notes 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 financial year ended 31 March 2012.

A2 Changes in accounting policies

The significant accounting policies adopted are consistent with those of the audited financial statements for the year ended 31 March 2012 except for the adoption of the following new and revised “FRSs”, Interpretations and amendments to certain Standards and Interpretation:

		<u>Effective date for financial periods beginning on or after</u>
IC Interpretation 19	Extinguishing Financial Liabilities with Equity Instruments	1 July 2011
Amendments to IC Interpretation 14	Prepayment of a Minimum Funding Requirement	1 July 2011
FRS 124	Related Party Disclosures (revised)	1 January 2012
Amendments to FRS 1	Severe Hyperinflation and Removal of Fixed Dates for First-time Adopters	1 January 2012
Amendments to FRS 7	Disclosures – Transfers of Financial Assets	1 January 2012
Amendments to FRS 112	Deferred Tax: Recovery of Underlying Assets	1 January 2012
Amendments to FRS 9 (IFRS 9 as issued by IASB in November 2009), FRS 9 (IFRS 9 as issued by IASB in October 2010) and FRS 7	Mandatory Effective Date of FRS 9 and Transition Disclosures	1 March 2012

The adoption of the above FRSs, Amendments to FRSs and IC Interpretations did not result in any significant changes in the accounting policies and the presentation of the financial results of the Group.

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A2 Changes in accounting policies (Cont'd)

Standards issued but not yet effective

The Group has not early adopted the following new and revised “FRSs”, Interpretations and amendments to “FRSs” which are mandatory for financial period beginning on or after the respective dates as follows:-

		Effective date for financial periods beginning on or after
Amendments to FRS 101	Presentation of Items of Other Comprehensive Income	1 July 2012
FRS 10	Consolidated Financial Statements	1 January 2013
FRS 11	Joint Arrangements	1 January 2013
FRS 12	Disclosure of Interests in Other Entities	1 January 2013
FRS 13	Fair Value Measurement	1 January 2013
FRS 119	Employee Benefits	1 January 2013
FRS 127	Separate Financial Statements	1 January 2013
FRS 128	Investments in Associates and Joint Ventures	1 January 2013
IC Interpretation 20	Stripping Costs in the Production Phase of a Surface Mine	1 January 2013
Amendments to FRS 7	Disclosures - Offsetting Financial Assets and Financial Liabilities	1 January 2013
Amendments to FRS 132	Offsetting Financial Assets and Financial Liabilities	1 January 2014
FRS 9 (IFRS 9 as issued by IASB in November 2009)	Financial Instruments	1 January 2015
FRS 9 (IFRS 9 as issued by IASB in October 2010)	Financial Instruments	1 January 2015

The Group will adopt the above pronouncements when they become effective in the respective financial period. Unless other wise described, these pronouncements are expected to have no significant impact to the financial statements of the Group.

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A2 Changes in accounting policies (Cont'd)

Malaysian Financial Reporting Standards (MFRS Framework)

On 19 November 2011, the Malaysian Accounting Standards Board (MASB) issued a new MASB approved accounting framework, the Malaysian Financial Reporting Standards (MFRS Framework).

The MFRS Framework is to be applied by all entities other than private entities for annual periods beginning on or after 1 January 2012, with the exception of entities that are within the scope of MFRS 141 Agriculture (MFRS 141) and IC Interpretation 15 Agreements for Construction of Real Estate (IC 15), including its parent, significant investor and venture (Herein called 'Transitioning Entities').

Transitioning Entities will be allowed to defer adoption of the new MFRS Framework for an additional one year. However, on 30 June 2012, MASB further extended the transitional period for another one year. Consequently, adoption of the MFRS Framework by Transitioning Entities will be mandatory for annual periods beginning on or after 1 January 2014.

Financial statements that are drawn up in accordance with the new MFRS framework will be equivalent to financial statements prepared by other jurisdiction which adopt IFRSs ("International Financial Reporting 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 March 2015. 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.

Currently, the Group is in the process of assessing the gap between current Group accounting policies and the requirements of MFRS Framework and expect to be in a position to fully comply with the requirements of the MFRS Framework for the financial year ending 31 March 2015.

A3 Qualification of financial statements

The latest audited financial statements of the Group for the year ended 31 March 2012 were not subject to any audit qualification.

A4 Seasonal or Cyclical Factors

The Group's operations are not materially affected by any seasonal or cyclical factors in a way that the interim results under review may not correlate to the preceding year's corresponding interim results.

A5 Nature and amount of unusual items

There were no unusual items affecting assets, liabilities, equity, net income or cash flows during the current quarter and financial period to-date.

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A6 Nature and amount of changes in estimates

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

A7 Debt and equity securities

There was no issuance, cancellation, repurchase, resale and repayment of debt and equity securities by the Group for the quarter under review.

A8 Dividend paid

No dividend was paid during the current quarter (FY2012: Nil).

A9 Segmental Reporting

Business segment information of the Group for the quarter ended 31 December 2012 is as follows:

	Specialised mechanical and electrical engineering services RM'000	Turnkey, infra & C&S RM'000	Property investment and development RM'000	Investment holding and others RM'000	Elimi- nation RM'000	Total RM'000
Operating Revenue	205,120	301	-	-		205,421
Segment results	8,909	(367)	(59)	14,897	(17,520)	5,860
Interest income	117	-	-	48	-	165
Depreciation of property, plant and equipment		-	-	-	-	(551)
Finance costs	(3,628)	-	-	-	-	(3,628)
Share of result in associate						759
Income tax expense						(2,576)
Non-controlling interests						(2,133)
Net loss attributable to owners of the parent						<u>(2,104)</u>

A10 Valuation of property, plant and equipment

There are no valuation of property, plant and equipment as at the date of this report.

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A11 Changes in contingent liabilities or contingent assets since the last annual balance sheet date

As at 31 December 2012, the contingent liabilities of the Group and the Company were as follows:

	Group RM'000	Company RM'000
Corporate Guarantees given to licensed banks for banking facilities granted to subsidiaries	-	156,894
Bank Guarantee by subsidiaries in respect of projects and security bond	56,907	-
Total as at 31 December 2012	<u>56,907</u>	<u>156,894</u>

A12 Related party transactions

The related party transactions, noted below, have all been undertaken within the mandate approved by the shareholders. The names of the parties referred to by initials are disclosed in full in the annual report as at 31 March 2012.

	Nature of transactions	Current quarter ended 31.12.2012 RM'000	Cumulative year to date 31.12.2012 RM'000
<u>Receivable</u> KBK LLC	Working capital	Nil	Nil
<u>Payable</u> KC	Technical & Services	-	270

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Additional information required by the listing requirements of Bursa Malaysia

B1 Review of performance

For the quarter under review, the Group recorded a revenue and profit before taxation (“PBT”) of RM87.1 million and RM1.0 million respectively from a revenue and “PBT” of RM41.0 million and RM0.743 million respectively in the corresponding quarter of the preceding financial year.

Revenue for the current quarter under review is twice the amount in the corresponding quarter of the preceding financial year. This has been due to substantial contribution of revenue for certain newly acquired projects, currently in progress. Quantum of gross profit for the quarter under review is also higher due to higher volume of revenue, albeit at a lower margin of 9.79% against 15.9% in the corresponding quarter of the preceding financial year. The lower margin is due to the reduction of revenue by an amount of export duties for a completed project, which is now not claimable against the client. The negative other income for the quarter under review is due to lower foreign exchange gain to-date compared to the immediate preceding quarter. A write off of renovation cost contributed to higher operating expenses for the quarter under review compared to corresponding quarter of the preceding financial year. A higher quantum of gross profit together with a share of profit in associate for the quarter under review - offset by lower other income and higher other operating expenses - contributed to higher “PBT”.

The Group’s revenue for the financial year-to-date is RM205.4 million from RM192.6 million in the corresponding period of the preceding financial year, an increase of approximately 6.7%. This is due to higher revenue recorded in the third quarter of RM87.1 million against RM41.0 million recorded in the third quarter of the preceding financial year. The high recognition for certain newly acquired projects contributed to the higher revenue for the financial year-to-date. Gross profit margins are comparable of approximately 13% for the financial year-to-date and preceding year’s corresponding period. The lower “PBT” for the current financial year-to-date are due to higher operating expenses and lower other income. In the preceding year’s corresponding period, the higher other income were due to gain on the disposal of an investment property and gain on deconsolidation of a former sub-subsidiary company.

B2 Material changes in the profit before taxation against the immediate preceding quarter

The Group’s revenue for the quarter under review is RM87.1 million from RM71.0 million in the immediate preceding quarter. Revenue increased for the current quarter under review due to substantial contribution for certain newly acquired projects, currently in progress.

For the current quarter under review the Group shows a profit before tax of RM1.0 million against RM1.3 million in the immediate preceding quarter. Gross profit quantum and margin are lower (at 9.79% against 15.1%) despite a higher revenue due to reduction of revenue by an amount of export duties for a certain completed project which is now not claimable against the client.

B3 Prospects

The Group is currently working on several projects in Malaysia, Singapore and Indonesia. The Group will continue to bid for projects in the region to build a healthy project pipeline despite of a competitive market. Nevertheless, we are confident that we will perform satisfactorily with our current projects in hand for the remaining current financial year.

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B4 Variance of actual profit from forecast profit and shortfall in the profit guarantee

The Group has not announced or disclosed any profit forecast or profit guarantee in a public document that relates to this interim reporting period.

B5 Profit before tax

	Current Year Quarter 31.12.2012 RM'000	Current Year To-date 31.12.2012 RM'000
Profit before tax is arrived at after charging/(crediting)		
(a) Interest Income	(51)	(165)
(b) Rental income	8	34
(c) Interest expense	1,311	4,037
(d) Depreciation of property, plant and equipment	14	551
(e) Provision for receivables	N/A	N/A
(f) (Gain) on disposal of quoted investment	(3)	(3)
(g) Write off of property, plant and equipment	1,237	1,237
(h) Net foreign exchange differences	653	835
(i) Gain or loss on derivatives	N/A	N/A

B6 Income tax expense

The taxation charge for the current quarter and period ended 31 December 2012 comprises:

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 31.12.2012 RM'000	Preceding Year Correspond- ing Quarter 31.12.2011 RM'000	Current Year To- date 31.12.012 RM'000	Preceding Year Correspond- ing Period 31.12.2011 RM'000
Income tax				
- current year				
- Malaysia income tax	-	-	-	-
- Foreign income tax	1,323	576	1,926	2,095
- prior years				
- Malaysian income tax	349	-	350	-
- Foreign income tax	300	-	300	-
	1,972	576	2,576	2,095
Deferred taxation				
- current year	-	-	-	-
- prior years	-	-	-	-
	-	-	-	-
	1,972	576	2,576	2,095

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B7 Status of corporate proposal

There were no announcements of any corporate proposals which have not been completed or cancelled at the date of this report.

B8 Group Borrowings and Debt Securities

The Group's borrowings as at 31 December 2012 were as follows:

	RM'000
Short Term	
Overdrafts	28,620
Revolving credit	39,400
Term loan	7,755
Bills payable	30,876
Hire purchase payables	706
	<u>107,357</u>
	RM'000
Long term	
Term loan	3,673
Hire purchase payables	2,165
	<u>5,838</u>
Currencies in which total borrowings are denominated:	
-Ringgit Malaysia	88,262
-Singapore Dollar	24,933
Total borrowings	<u>113,195</u>

B9 Off statement of financial position financial instruments

There were no financial instruments with off balance sheet risk as at the date of this report.

B10 Fair Value Changes of Financial Liabilities

The Group does not have any financial liabilities measured at fair value through profit or loss as at 31 December 2012.

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B11 Material Litigations

There have been no changes in material litigation since the last audited financial statements for the year ended 31 March 2012 except as follows:-

- (a) An action brought against one of the Company's subsidiaries, Kejuruteraan Bintai Kindenko Sdn Bhd ("KBK") by Malayan Banking Berhad ("MBB") as the fourth defendant of a suit for an amount of RM15,770,710.18. The matter went on trial from 11 August to 12 August 2011 and on 5 September 2011, the Kuala Lumpur High Court delivered its decision and gave judgement in favour of "MBB" on its demand against "KBK" of the said sum together with cost and interest of 8% per annum accrued from April 2007 until full payment by "KBK". "KBK" filed an appeal on the judgement to the Court of Appeal.

The Court of Appeal had on 11 January 2012 heard the appeal and (i) allowed the decision granted on 5 September 2011 in favour of "MBB" be set aside; (ii) "KBK" has been ordered to pay a sum of RM595,000.00 with interest to "MBB". On 9 February 2012, KBK has to-date paid the ordered sum. "MBB" filed an application for leave to appeal in the Federal Court. Hearing of "MBB's" Notice of Motion for leave to appeal to the Federal Court has been fixed on 22 April 2013.

- (b) An action has been brought by one of the Company's subsidiaries, Kejuruteraan Bintai Kindenko Sdn Bhd against Serdang Baru Property Sdn Bhd and three others in the Shah Alam High Court on the grounds of non-payment of construction cost and conspiracy to defraud amounting to an amount of RM30,427,302.21 plus 15% turnkey factor and interest. The court has not fixed the date for trial.

B12 Dividend

No interim dividend is being declared for the quarter under review (FY2012: Nil).

B13 Earnings per share

Basic earnings per share

Basic earnings per share of the Group is calculated by dividing the net profit attributable to ordinary shareholders by the weighted average number of ordinary shares outstanding during the period.

	Current quarter ended 31.12.2012	Cumulative year to date 31.12.2012
Net loss attributable to owners of the parent (RM)	(2,171)	(2,104)
Weighted average number of ordinary shares in issue	101,891,653	101,891,653
Basic loss per ordinary share (sen)	(2.13)	(2.06)

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B13 Earnings per share (Cont'd)

Diluted earnings per share

The calculation of diluted earnings per share of the Group is consistent with the calculation of basic earnings per share while giving effect to all dilutive potential ordinary shares that were outstanding during the period.

For the current quarter ended 31 December 2012, there was no dilutive effect and no adjustment is required to the basic loss per share shown above.

B14 Disclosure of Realised and Unrealised Accumulated losses pursuant to the directive issued by Bursa Malaysia

On 25 March 2010, Bursa Securities issued a directive to all listed issuers pursuant to Paragraphs 2.06 and 2.23 of the Bursa Securities Main Market Listing Requirements. The directive requires all listed issuers to disclose the breakdown of the unappropriated profits or accumulated losses as at the end of the reporting period, into realized and unrealized profits or losses.

On 20 December 2010, Bursa Securities further issued guidance on the disclosure and the prescribed format of presentation.

The breakdown of the accumulated losses of the Group as at 31 December 2012, into realized and unrealized accumulated losses, pursuant to the directive, is as follows:

	As at 30.09.2012 RM'000	As at 31.12.2012 RM'000
Total accumulated losses of the Group:		
- realised profit	58,690	55,766
- unrealised loss	(10,721)	(10,727)
Total share of results in associates and jointly controlled entity		
- unrealised (loss)/profit	(152)	607
	47,817	45,646
Add: Consolidation adjustments	(91,100)	(91,100)
Total accumulated losses as per Statement of Financial Position	<u>(43,283)</u>	<u>(45,454)</u>

The determination of realized and unrealized profits is based on the Guidance of 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*, issued by the Malaysian Institute of Accountants on 20 December 2010.

The disclosure of realized and unrealized profits/(losses) above is solely for complying with the disclosure requirements stipulated in the directive of Bursa Malaysia Securities Berhad and should not be applied for any other purposes.

**BINTAI KINDEN CORPORATION BERHAD (290870-P)
UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE THIRD QUARTER ENDED 31 DECEMBER 2012**

B15 Disclosure on Qualification of Audit Report

The audit report of the Group's preceding annual financial statements was not qualified.

By Order of the Board

Ng Lai Yee
Company Secretary
Date: 27 February 2013