

**Unaudited Condensed Consolidated Statement Of Comprehensive Income  
For The Quarter And Three Months Ended 30 June 2013**

	QUARTER ENDED		CUMULATIVE YEAR TO DATE	
	30.06.13 RM'000	30.06.12 RM'000	30.06.13 RM'000	30.06.12 RM'000
<b>Continuing operations</b>				
Revenue	119,401	47,274	119,401	47,274
Cost of sales	(115,310)	(39,219)	(115,310)	(39,219)
<b>Gross profit</b>	<u>4,091</u>	<u>8,055</u>	<u>4,091</u>	<u>8,055</u>
Other income	2,944	958	2,944	958
Operating expenses	(9,195)	(7,939)	(9,195)	(7,939)
<b>Results from operating activities</b>	<u>(2,160)</u>	<u>1,074</u>	<u>(2,160)</u>	<u>1,074</u>
Finance income	30	43	30	43
Finance costs	(1,079)	(769)	(1,079)	(769)
<b>Net finance costs</b>	<u>(1,049)</u>	<u>(726)</u>	<u>(1,049)</u>	<u>(726)</u>
	(3,209)	348	(3,209)	348
Share of results in associates	(44)	-	(44)	-
<b>(Loss)/profit before tax</b>	<u>(3,253)</u>	<u>348</u>	<u>(3,253)</u>	<u>348</u>
Income tax expense	(274)	(158)	(274)	(158)
<b>(Loss)/profit from continuing operations for the period</b>	<u>(3,527)</u>	<u>190</u>	<u>(3,527)</u>	<u>190</u>
<b>Other comprehensive income/(loss)</b>				
Fair value reserve	(212)	209	(212)	209
Foreign currency translation differences for foreign operations	187	(873)	187	(873)
<b>Other comprehensive loss for the period, net of tax</b>	<u>(25)</u>	<u>(664)</u>	<u>(25)</u>	<u>(664)</u>
<b>Total comprehensive loss for the period</b>	<u>(3,552)</u>	<u>(474)</u>	<u>(3,552)</u>	<u>(474)</u>
<b>Profit attributable to: -</b>				
<b>Owners of the parent</b>	(3,960)	(130)	(3,960)	(130)
<b>Non-controlling interests</b>	433	320	433	320
<b>(Loss)/profit for the period</b>	<u>(3,527)</u>	<u>190</u>	<u>(3,527)</u>	<u>190</u>
<b>Total comprehensive income attributable to: -</b>				
<b>Owners of the parent</b>	(3,985)	(794)	(3,985)	(794)
<b>Non-controlling interests</b>	433	320	433	320
<b>Total comprehensive loss for the period</b>	<u>(3,552)</u>	<u>(474)</u>	<u>(3,552)</u>	<u>(474)</u>
<b>Basic loss per ordinary share (sen) :</b>				
<b>From continuing operations</b>	<u>(3.89)</u>	<u>(0.13)</u>	<u>(3.89)</u>	<u>(0.13)</u>

This unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements for the year ended 31 March 2013

**BINTAI KINDEN CORPORATION BERHAD**  
(Company No:290870P)

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

	<b>Unaudited As at 30.06.2013 RM'000</b>	<b>Audited As at 31.03.2013 RM'000</b>
<b>Assets</b>		
Property, plant and equipment	6,067	6,030
Investment in associates	286	330
Deferred tax assets	6,715	6,696
Other investments	2,902	3,056
Long term receivables	1,206	1,206
<b>Total Non-Current Assets</b>	<u>17,176</u>	<u>17,318</u>
Property development expenditure	18,401	18,173
Inventories	761	469
Receivables	274,939	276,178
Tax recoverable	22	18
Cash and bank balances	63,717	76,316
<b>Total Current Assets</b>	<u>357,840</u>	<u>371,154</u>
<b>Non Current Assets Held For Sale</b>	<u>7,756</u>	<u>6,656</u>
	<u>365,596</u>	<u>377,810</u>
<b>Total Assets</b>	<u>382,772</u>	<u>395,128</u>
<b>Equity</b>		
Share capital	103,889	103,889
Reserves	(45,859)	(41,874)
<b>Equity attributable to owners of the parent</b>	<u>58,030</u>	<u>62,015</u>
<b>Non-controlling interests</b>	<u>8,339</u>	<u>12,061</u>
<b>Total Equity</b>	<u>66,369</u>	<u>74,076</u>
<b>Liabilities</b>		
Long term borrowings	2,560	2,730
<b>Total Non-Current Liabilities</b>	<u>2,560</u>	<u>2,730</u>
Provisions	34,970	40,847
Payables	134,616	134,108
Tax liabilities	8,435	8,192
Short term borrowings	135,822	135,175
<b>Total Current Liabilities</b>	<u>313,843</u>	<u>318,322</u>
<b>Total Liabilities</b>	<u>316,403</u>	<u>321,052</u>
<b>Total Equity and Liabilities</b>	<u>382,772</u>	<u>395,128</u>
<b>Net asset per share attributable to owners of the parent (sen)</b>	57	61

**This unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the year ended 31 March 2013**

**BINTAI KINDEN CORPORATION BERHAD**  
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**Unaudited Condensed Consolidated Statement Of Cash Flows For The Three Months Ended 30 June 2013**

	<b>Unaudited Three months Ended 30.06.13 RM'000</b>	<b>Unaudited Three months Ended 30.06.12 RM'000</b>
<b>Cash flows from operating activities</b>		
(Loss)/profit before tax from:		
- Continuing operations	(3,253)	348
<b>Adjustments for:-</b>		
Net financing cost	1,049	726
Depreciation on property, plant & equipment	256	268
Gain on disposal of property, plant & equipment	(5)	(2)
Gain on disposal of non current asset held for sales	(28)	-
Other non-cash items	(1,054)	(2,627)
<b>Operating loss before changes in working capital</b>	<b>(3,040)</b>	<b>(1,287)</b>
Net change in current assets	8,493	3,624
Net change in current liabilities	(13,550)	(14,891)
	<b>(5,057)</b>	<b>(11,267)</b>
<b>Cash used in operations</b>	<b>(8,097)</b>	<b>(12,554)</b>
Interest paid	(1,180)	(907)
Interest received	30	43
Income tax paid	(4)	(4)
	<b>(1,154)</b>	<b>(868)</b>
<b>Net cash used in operating activities</b>	<b>(9,251)</b>	<b>(13,422)</b>
<b>Cash flows from investing activities</b>		
Proceeds from disposal of property, plant and equipment	142	-
Proceeds from disposal of non current asset held for sales	124	-
Purchase of property, plant and equipment	(342)	(124)
Purchase of other investments	-	(84)
<b>Net cash flows used in investing activities</b>	<b>(76)</b>	<b>(208)</b>
<b>Cash flows from financing activities</b>		
Proceeds from bank borrowings	18,105	7,177
Repayments of bank borrowings	(16,148)	(13,272)
Fixed deposits pledged with financial institutions	-	(140)
Fixed deposits released	122	-
Dividend paid to non-controlling interests	(4,155)	(7,708)
Proceeds from hire purchase payables	(117)	-
Repayments of hire purchase payables	(49)	(129)
<b>Net cash flows used in financing activities</b>	<b>(2,242)</b>	<b>(14,072)</b>
Net decrease in cash and cash equivalents	(11,569)	(27,702)
Effect of foreign exchange differences	544	1,213
Cash and cash equivalents at 1 April	46,087	46,484
<b>Cash and cash equivalents at 30 June</b>	<b>35,062</b>	<b>19,995</b>
<b>Cash and cash equivalents</b>		
Cash and cash equivalents included in the condensed consolidated statement of cash flows comprise:		
Deposits, bank and cash balances	63,717	66,309
Bank overdrafts	(25,557)	(33,548)
Deposits with licensed bank pledged as security	(3,098)	(12,766)
	<b>35,062</b>	<b>19,995</b>

**This unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the year ended 31 March 2013**

**Unaudited Condensed Consolidated Statement of Changes In Equity For The Three Months Ended 30 June 2013**

	/-----Distributable to owners of the Parent-----/						
	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	Total Equity RM'000
At 1 April 2013	103,889	1,142	2,792	1,823	(3,462)	(44,169)	74,076
Dividend paid	-	-	-	-	-	-	(4,155)
<u>Comprehensive income for the financial year</u>	-	-	-	-	-	(3,960)	433
Net (loss)/profit for the period	-	-	-	-	-	-	(3,527)
Other comprehensive income	-	-	-	-	-	-	-
Fair value loss on available for sale	-	-	-	(212)	-	-	(212)
Currency translation	-	-	187	-	-	-	187
At 30 June 2013	103,889	1,142	2,979	1,611	(3,462)	(48,129)	66,369
At 1 April 2011	103,889	1,142	1,775	1,598	(3,462)	(43,300)	77,211
Dividend paid	-	-	-	-	-	-	(7,708)
<u>Comprehensive income for the financial year</u>	-	-	-	-	-	(130)	320
Net (loss)/profit for the period	-	-	-	-	-	-	190
Other comprehensive income/(loss)	-	-	-	-	-	-	-
Fair value loss on available for sale	-	-	-	209	-	-	209
Currency translation	-	-	(873)	-	-	-	(873)
At 30 June 2012	103,889	1,142	902	1,807	(3,462)	(43,430)	69,029

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 2013

**BINTAI KINDEN CORPORATION BERHAD (290870-P)**  
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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 2013.

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 2013.

**A2 Changes in accounting policies**

The significant accounting policies and methods adopted for the unaudited condensed financial statements are consistent with those adopted for the audited financial statements for the financial year 31 March 2013 except for the following revised FRSs, amendment/improvement to FRSs, new IC Int and amendments to IC Int which have been adopted during the financial period.

**New FRSs**

FRS 10	Consolidated Financial Statements
FRS 11	Joint Arrangements
FRS 12	Disclosures of Interests in Other Entities
FRS 13	Fair Value Measurement

**Revised FRSs**

FRS 119	Employee Benefits
FRS 127	Separate Financial Statements
FRS 128	Investment in Associates and Joint Ventures

**Amendments/Improvement to FRSs**

FRS 1	First-time Adoption of Financial Reporting Standards
FRS 7	Financial Instruments : Disclosures
FRS 10	Consolidated Financial Statements
FRS 11	Joint Arrangements
FRS 12	Disclosure of Interests in Other Entities

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**A2 Changes in accounting policies (Cont'd)**

**Amendments/Improvement to FRSs (Cont'd)**

FRS 101	Presentation of Financial Statements
FRS 116	Property, Plant and Equipment
FRS 132	Financial Instruments : Presentation
FRS 134	Interim Financial Reporting

**New IC Int**

IC Int 20	Stripping Costs in the Production Phase of a Surface Mine
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**Amendments to IC Int**

IC Int 2	Member's Shares in Co-operative Entities & Similar Instruments
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The Group has not early adopted the following standards that have been issued by the Malaysian Accounting Standards Board but are not yet effective for the Group:-.

<b><u>New FRSs</u></b>		<b><u>Effective date for financial periods beginning on or after</u></b>
FRS 9	Financial Instruments	1 January 2015
<b><u>Amendments/Improvements to FRSs</u></b>		
FRS 10	Consolidated Financial Statements	1 January 2014
FRS 12	Disclosure of Interest in Other Entities	1 January 2014
FRS 127	Separate Financial Statement	1 January 2014
FRS 132	Financial Instruments : Presentation	1 January 2014

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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 2013 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.

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**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.

**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 (FY2013: Nil).

**A9 Valuation of property, plant and equipment**

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

**A10 Changes in contingent liabilities or contingent assets since the last annual balance sheet date**

As at 30 June 2013, the contingent liabilities of the Group and the Company were as follows:

	<b>Group RM'000</b>	<b>Company RM'000</b>
Corporate Guarantees given to licensed banks for banking facilities granted to subsidiaries	-	315,000
Bank Guarantee by subsidiaries in respect of projects and security bond	55,000	-
Corporate Guarantee given to licensed bank for banking facilities granted to the Company	7,900	-
Total as at 30 June 2013	<u>62,900</u>	<u>315,000</u>



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**A11 Segmental Reporting**

Business segment information of the Group for the three months period ended 30 June 2013 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	Trading RM'000	Elimination RM'000	Total RM'000
Operating Revenue	119,326				75		119,401
Segment results	(528)	(127)	3	8,676	(26)	(9,902)	(1,904)
Interest income	26	2	-	2			30
Depreciation of property, plant and equipment	(256)						(256)
Finance costs	(1,061)		(3)	(15)			(1,079)
Share of result in associate							(44)
Income tax expense							(274)
Non-controlling interests							(433)
Net loss attributable to owners of the parent							<u>(3,960)</u>

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**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 30 June 2013.

	<b>Nature of transactions</b>	<b>Current quarter ended 30.06.2013</b>	<b>Cumulative year to date 30.06.2013</b>
		<b>RM'000</b>	<b>RM'000</b>
<u>Receivable</u>			
KBK LLC	Working capital	Nil	Nil
<u>Payable</u>			
KC	Technical & Services	342	342

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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 loss before taxation (“LBT”) of RM119.40 million and RM3.25 million respectively from a revenue and profit before taxation (“PBT”) of RM47.27 million and RM0.348 million respectively in the corresponding quarter of the preceding financial year.

Revenue for the current quarter under review is higher compared to that of the corresponding quarter of the preceding financial year. This is due to substantial contribution from certain existing projects. The completion of major projects in the corresponding quarter of the preceding financial year resulted in lower revenue recognition. Due to write back of costs in the corresponding quarter of the preceding year, the quantum of gross profit and margin were higher. Other income is higher for the quarter under review due to reversal of provision for claims, fair value adjustment on long term receivables and payables and gain on foreign exchange.

The lower quantum of gross profit is insufficient to absorb the operating expenses for the quarter under review, despite a higher other income. This resulted in a loss before taxation for the quarter under review.

As this is the first quarter for the financial year ending 31 March 2014, reasons for the higher revenue and attributable loss before taxation to-date as compared to corresponding quarter of the preceding year are as stated above.

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

The Group’s revenue for the quarter under review is RM119.40 million from RM149.92 million in the immediate preceding quarter. Revenue decreased for the current quarter under review due to lower contribution for certain existing projects.

For the current quarter under review the Group shows a loss before taxation of RM3.25 million against profit before taxation of RM4.29 million in the immediate preceding quarter. Higher other income in immediate preceding quarter contributed to profit before taxation despite a lower gross profit quantum.

**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 current financial year.

**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.

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**B5 Profit before tax**

	<b>Current Year Quarter 30.06.2013 RM'000</b>	<b>Current Year To-date 30.06.2013 RM'000</b>
<b>Profit before tax is arrived at after charging/(crediting)</b>		

(a)	Interest Income	(30)	(30)
(b)	Rental income	N/A	N/A
(c)	Interest expense	1,180	1,180
(d)	Depreciation of property, plant and equipment	256	256
(e)	Impairment loss on receivables, net	781	781
(f)	Gain on disposal of quoted investment	N/A	N/A
(g)	Write off of property, plant and equipment	N/A	N/A
(h)	Net foreign exchange differences	(75)	(75)
(i)	Gain or loss on derivatives	N/A	N/A

**B6 Income tax expense**

The taxation charge for the current quarter and year ended 30 June 2013 comprises:

	<b>Individual Quarter</b>		<b>Cumulative Quarter</b>	
	<b>Current Year Quarter 30.06.2013 RM'000</b>	<b>Preceding Year Correspond- ing Quarter 30.06.2012 RM'000</b>	<b>Current Year To- date 30.06.2013 RM'000</b>	<b>Preceding Year Correspond- ing Period 30.06.2012 RM'000</b>
<b>Income tax</b>				
- current year				
- Malaysia income tax	-	-	-	-
- Foreign income tax	274	158	274	158
- prior years				
- Malaysian income tax	-	-	-	-
- Foreign income tax	-	-	-	-
	274	158	274	158
<b>Deferred taxation</b>				
- current year	-	-	-	-
- prior years	-	-	-	-
	-	-	-	-
	274	158	274	158

**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.

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**B8 Group Borrowings and Debt Securities**

The Group's borrowings as at 30 June 2013 were as follows:

	<b>RM'000</b>
<b>Short Term</b>	
Overdrafts	25,557
Revolving credit	42,928
Term loan	4,925
Bills payable	61,722
Hire purchase payables	690
	<u>135,822</u>
	<b>RM'000</b>
<b>Long term</b>	
Hire purchase payables	<u>2,560</u>
	<u>2,560</u>
<b>Currencies in which total borrowings are denominated:</b>	
-Ringgit Malaysia	80,027
-United State Dollar	4,308
-Singapore Dollar	54,047
Total borrowings	<u><u>138,382</u></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 30 June 2013.

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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 2013 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 was fixed on 22 April 2013. Case management has been further fixed on 10 October 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 fixed trial dates from 7 October to 11 October 2013.

**B12 Dividend**

No interim dividend is being declared for the quarter under review (FY2013: Nil).

**B13 Loss per share**

*Basic loss per share*

Basic loss per share of the Group is calculated by dividing the net loss attributable to owners of the parent by the weighted average number of ordinary shares outstanding during the period.

	<b>Current quarter ended 30.06.2013</b>	<b>Cumulative year to date 30.06.2013</b>
Net loss attributable to owners of the parent (RM)	(3,960,000)	(3,960,000)
Weighted average number of ordinary shares in issue	101,891,653	101,891,653
Basic loss per ordinary share (sen)	(3.89)	(3.89)

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**B13 Earnings per share (Cont'd)**

*Diluted loss per share*

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

For the current quarter ended 30 June 2013, there was no dilutive effect and no adjustment is required to the basic loss per share shown above.

**B14 Supplementary information of breakdown of Realised and Unrealised Profit or 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 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 30 June 2013, into realized and unrealized accumulated losses, pursuant to the directive, is as follows:

	<b>As at 31.03.2013 RM'000</b>	<b>As at 30.06.2013 RM'000</b>
Total accumulated losses of the Group:		
- realised profit	87,843	78,051
- unrealised loss	(40,846)	(34,970)
Total share of results in associate		
- unrealised loss	(66)	(110)
	<u>46,931</u>	<u>42,971</u>
Consolidation adjustments	<u>(91,100)</u>	<u>(91,100)</u>
Total accumulated losses as per Statement of Financial Position	<u>(44,169)</u>	<u>(48,129)</u>

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**B14 Supplementary information on breakdown of Realised and Unrealised Profit or Losses pursuant to the directive issued by Bursa Malaysia (Cont'd)**

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.

**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: 29 August 2013