

BINTAI KINDEN CORPORATION BERHAD
(Company No:290870P)

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

	QUARTER ENDED		CUMULATIVE YEAR TO DATE	
	30.09.13 RM'000	(Restated) 30.09.12 RM'000	30.09.13 RM'000	(Restated) 30.09.12 RM'000
Continuing operations				
Revenue	116,953	70,024	236,354	117,298
Cost of sales	(103,823)	(59,407)	(219,133)	(98,626)
Gross profit	<u>13,130</u>	<u>10,617</u>	<u>17,221</u>	<u>18,672</u>
Other income	9,319	146	12,263	1,104
Operating expenses	(17,215)	(7,986)	(26,410)	(15,925)
Results from operating activities	<u>5,234</u>	<u>2,777</u>	<u>3,074</u>	<u>3,851</u>
Finance income	52	71	82	114
Finance costs	(987)	(1,645)	(2,066)	(2,414)
Net finance costs	<u>(935)</u>	<u>(1,574)</u>	<u>(1,984)</u>	<u>(2,300)</u>
	4,299	1,203	1,090	1,551
Share of results in jointly controlled entity	(8)	49	(8)	49
Share of results in associates	(44)	-	(88)	-
Profit before tax	<u>4,247</u>	<u>1,252</u>	<u>994</u>	<u>1,600</u>
Income tax expense	(594)	(446)	(868)	(604)
Profit from continuing operations for the period	<u>3,653</u>	<u>806</u>	<u>126</u>	<u>996</u>
Other comprehensive income				
Fair value reserve	160	(151)	(52)	58
Foreign currency translation differences for foreign operations	1,400	2,019	1,587	1,146
Other comprehensive income for the period, net of tax	<u>1,560</u>	<u>1,868</u>	<u>1,535</u>	<u>1,204</u>
Total comprehensive income for the period	<u>5,213</u>	<u>2,674</u>	<u>1,661</u>	<u>2,200</u>
Profit/(loss) attributable to: -				
Owners of the parent	3,149	197	(811)	67
Non-controlling interests	504	609	937	929
Profit for the period	<u>3,653</u>	<u>806</u>	<u>126</u>	<u>996</u>
Total comprehensive income attributable to: -				
Owners of the parent	4,709	2,065	724	1,271
Non-controlling interests	504	609	937	929
Total comprehensive income for the period	<u>5,213</u>	<u>2,674</u>	<u>1,661</u>	<u>2,200</u>
Basic earnings per ordinary share (sen) :				
From continuing operations	<u>3.09</u>	<u>0.19</u>	<u>(0.80)</u>	<u>0.07</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 September 2013

	Unaudited	(Restated)
	As at	Audited
	30.09.2013	31.03.2013
	RM'000	RM'000
Assets		
Property, plant and equipment	6,888	5,467
Investment in a jointly controlled entity	4,654	4,482
Investment in associates	252	330
Deferred tax assets	6,964	6,696
Other investments	3,115	3,056
Long term receivables	-	1,206
Total Non-Current Assets	21,873	21,237
Property development expenditure	24,899	18,173
Inventories	1,184	469
Receivables	294,163	272,193
Tax recoverable	7	18
Cash and bank balances	35,838	66,926
Total Current Assets	356,091	357,779
Non Current Assets Held For Sale	6,500	6,656
	362,591	364,435
Total Assets	384,464	385,672
Equity		
Share capital	103,889	103,889
Reserves	(41,150)	(41,874)
Equity attributable to owners of the parent	62,739	62,015
Non-controlling interests	8,689	12,061
Total Equity	71,428	74,076
Liabilities		
Long term borrowings	3,159	2,730
Total Non-Current Liability	3,159	2,730
Provisions	30,977	40,847
Payables	129,385	124,652
Tax liabilities	9,385	8,192
Short term borrowings	140,130	135,175
Total Current Liabilities	309,877	308,866
Total Liabilities	313,036	311,596
Total Equity and Liabilities	384,464	385,672
Net asset per share attributable to owners of the parent (sen)	62	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

Unaudited Condensed Consolidated Statement Of Cash Flows For The Six Months Ended 30 September 2013

	Unaudited Six months Ended 30.09.13 RM'000	(Restated) Unaudited Six months Ended 30.09.12 RM'000
Cash flows from operating activities		
Profit before tax from:		
- Continuing operations	994	1,600
Adjustments for:-		
Net financing cost	1,984	2,300
Depreciation on property, plant & equipment	506	537
Gain on disposal of property, plant & equipment	(9)	(42)
Gain on disposal of non current asset held for sale	(22)	-
Other non-cash items	(6,794)	(8,278)
Operating loss before changes in working capital	(3,341)	(3,883)
Net change in current assets	9,806	(5,118)
Net change in current liabilities	(33,746)	(13,185)
	(23,940)	(18,303)
Cash used in operations	(27,281)	(22,186)
Interest paid	(2,231)	(2,682)
Interest received	82	114
Income tax refund	2	-
Income tax paid	(8)	(5,518)
	(2,155)	(8,086)
Net cash used in operating activities	(29,436)	(30,272)
Cash flows from investing activities		
Proceeds from disposal of property, plant and equipment	189	50
Proceeds from disposal of non current asset held for sale	124	-
Purchase of property, plant and equipment	(1,434)	(182)
Purchase of other investments	-	(84)
Net cash flows used in investing activities	(1,121)	(216)
Cash flows from financing activities		
Proceeds from bank borrowings	142,755	24,131
Repayments of bank borrowings	(135,991)	(26,463)
Fixed deposits pledged with financial institutions	174	7,130
Payment to acquire investment in joint venture company	-	-
Fixed deposits released	122	-
Dividend paid to non-controlling interests	(4,309)	(7,701)
Payment to acquire additional shares in subsidiary	-	(1)
Proceeds from hire purchase payables	343	59
Repayments of hire purchase payables	(490)	(267)
Net cash flows from/(used in) financing activities	2,604	(3,112)
Net decrease in cash and cash equivalents	(27,953)	(33,600)
Effect of foreign exchange differences	1,793	1,298
Cash and cash equivalents at 1 April	35,715	46,484
Cash and cash equivalents at 30 September	9,555	14,182
Cash and cash equivalents		
Cash and cash equivalents included in the condensed consolidated statement of cash flows comprise:		
Deposits, bank and cash balances	35,838	49,270
Bank overdrafts	(23,244)	(29,317)
Deposits with licensed bank pledged as security	(3,039)	(5,771)
	9,555	14,182

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 Six Months Ended 30 September 2013

	/-----Distributable to owners of the Parent-----/							
	Share Capital RM'000	Share Premium RM'000	Translation Reserve RM'000	Fair Value Reserve RM'000	Treasury Share Reserve RM'000	Accumulated losses RM'000	Total RM'000	Non-controlling Interests RM'000
At 1 April 2013	103,889	1,142	2,792	1,823	(3,462)	(44,169)	62,015	12,061
Transactions with owners:								
Dividend paid	-	-	-	-	-	-	-	(4,309)
Comprehensive income for the financial period	-	-	-	-	-	(811)	(811)	937
Net profit for the period	-	-	-	-	-	-	-	-
Other comprehensive income	-	-	-	-	-	-	-	-
Fair value loss on available for sale financial assets	-	-	-	(52)	-	-	(52)	-
Currency translation	-	-	1,587	-	-	-	1,587	-
At 30 September 2013	103,889	1,142	4,379	1,771	(3,462)	(44,980)	62,739	8,689
At 1 April 2012	103,889	1,142	1,775	1,598	(3,462)	(43,300)	61,642	15,569
Transactions with owners:								
Dividend paid	-	-	-	-	-	-	-	(7,701)
Effect arising from changes in composition of the Group	-	-	-	-	-	(50)	(50)	50
Comprehensive income for the financial period	-	-	-	-	-	68	68	929
Net profit for the period	-	-	-	-	-	-	-	-
Other comprehensive income	-	-	-	-	-	68	68	929
Fair value gain on available for sale financial assets	-	-	-	58	-	-	58	-
Currency translation	-	-	1,146	-	-	-	1,146	-
At 30 September 2012	103,889	1,142	2,921	1,656	(3,462)	(43,232)	62,914	8,797

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)
UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2013

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: 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. The condensed consolidated interim financial information for the six months ended 30 September 2013 have been reviewed by the Company’s external auditors in accordance with the International Standards on Review Engagements 2410 “Review of Interim Financial Information Performed by the Independent Auditor of the Entity”, as directed by Bursa Malaysia as per its letter dated 31 July 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 Issues Committee Interpretations (“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 (2011)	Employee Benefits
FRS 127 (2011)	Separate Financial Statements
FRS 128 (2011)	Investment in Associates and Joint Ventures

Amendments/Improvement to FRSs

FRS 1	Government Loans
FRS 7	Disclosures – Offsetting Financial Assets and Financial Liabilities
FRS 10	Consolidated Financial Statements: Transition Guidance
FRS 11	Joint Arrangements: Transition Guidance
FRS 12	Disclosure of Interests in Other Entities: Transition Guidance

**BINTAI KINDEN CORPORATION BERHAD (290870-P)
 UNAUDITED INTERIM FINANCIAL STATEMENTS
 FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2013**

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
-----------	---

Amendments to IC Int

IC Int 2	Member's Shares in Co-operative Entities & Similar Instruments
----------	--

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:-

		Effective date for financial periods beginning on or after
<u>New FRSs</u>		
FRS 9 (IFRS 9 (2009))	Financial Instruments	1 January 2015
FRS 9 (IFRS 9 (2010))	Financial Instruments	1 January 2015
<u>Amendments/Improvements to FRSs</u>		
FRS 10, FRS 12 and FRS 127 (2011)	Investment Entity	1 January 2014
FRS 132	Offsetting Financial Assets and Financial Liabilities	1 January 2014
FRS 136	Recoverable Amount Disclosures for Non-Financial Assets	1 January 2014
FRS 139	Novation of Derivatives and Continuation of Hedge Accounting	1 January 2014

**BINTAI KINDEN CORPORATION BERHAD (290870-P)
UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2013**

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').

On 7 August 2013, the MASB announced that the mandatory effective date for adoption of the new MFRS by the Transitioning Entities deferred from 1 January 2013 to 1 January 2015. Consequently, adoption of the MFRS Framework by Transitioning Entities will be mandatory for annual periods beginning on or after 1 January 2015.

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 2016. 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 2016.

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.

**BINTAI KINDEN CORPORATION BERHAD (290870-P)
 UNAUDITED INTERIM FINANCIAL STATEMENTS
 FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2013**

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 date of last reporting period 31 March 2013

As at 30 September 2013, 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	-	355,860
Bank Guarantee by subsidiaries in respect of projects and security bond	58,574	-
Corporate Guarantee given to licensed bank for banking facilities granted to the Company	8,149	-
Total as at 30 September 2013	<u>66,723</u>	<u>355,860</u>

**BINTAI KINDEN CORPORATION BERHAD (290870-P)
UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2013**

A11 Segmental Reporting

Business segment information of the Group for the six months period ended 30 September 2013 is as follows:

	Specialised mechanical and electrical engineering services RM'000	Turnkey, infrastructure & civil and structural 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	232,615	3,172	-	-	567	-	236,354
Segment results	5,918	(724)	3	8,196	2	(9,815)	3,580
Interest income	62	5	-	15	-	-	82
Depreciation of property, plant and equipment	(506)	-	-	-	-	-	(506)
Finance costs	(2,011)	-	(3)	(52)	-	-	(2,066)
Share of results in associates	-	-	-	-	-	-	(88)
Share of results in jointly controlled entity	(868)	-	-	-	-	-	(8)
Income tax expense	-	-	-	-	-	-	(868)
Non-controlling interests	-	-	-	-	-	-	(937)
Loss attributable to owners of the parent	-	-	-	-	-	-	(811)

BINTAI KINDEN CORPORATION BERHAD (290870-P)
UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2013

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 September 2013.

	Nature of transactions	Current quarter ended 30.09.2013	Cumulative year to date 30.09.2013
		RM'000	RM'000
<u>Receivable</u>			
KBK LLC	Working capital	Nil	Nil
<u>Payable</u>			
KC	Technical & Services	Nil	342

**BINTAI KINDEN CORPORATION BERHAD (290870-P)
UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2013**

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 RM116.95 million and RM4.25 million respectively from a revenue and “PBT” of RM70.02 million and RM1.25 million respectively in the corresponding quarter of the preceding financial year.

Revenue for the current quarter under review is higher by 67 % compared to that of the corresponding quarter of the preceding financial year. This is due to substantial contribution from existing projects which were initiated a year ago. The higher volume of revenue resulted in higher quantum of gross profit. Other income is higher due to waiver of debts by creditors on settlements and provision of warranty and defects written back. These two factors contributed to higher “PBT”.

The Group’s revenue for the financial year-to-date was RM236.35 million from RM117.30 million in the preceding year’s corresponding period, an increase of 101 %. This is due to substantial contribution from existing projects which were initiated a year ago. Despite the lower revenue a year ago, the quantum of gross profit was higher due to write back of costs. Despite a substantial higher other income for the financial year-to-date, higher operating expenses for the financial year-to-date resulted in a slightly lower “PBT” of RM0.994 million against RM1.60 million a year ago.

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

The Group’s revenue for the quarter under review is RM116.95 million from RM119.40 million in the immediate preceding quarter. Revenue is lower for the current quarter under review due to reversal of revenue - and related costs - for a particular project pending finalization of variation orders.

For the current quarter under review the Group shows a “PBT” of RM4.25 million against loss before taxation of RM3.25 million in the immediate preceding quarter. This has been due to higher quantum of gross profit and higher other income, offset by higher operating expenses of RM17.22 million against RM9.19 million in the immediate preceding quarter.

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.

BINTAI KINDEN CORPORATION BERHAD (290870-P)
UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2013

B5 Profit before tax

		Current Year Quarter 30.09.2013 RM'000	Current Year To-date 30.09.2013 RM'000
Profit before tax is arrived at after charging/(crediting)			
(a)	Interest Income	(52)	(82)
(b)	Rental income	(19)	(19)
(c)	Interest expense	1,051	2,231
(d)	Depreciation of property, plant and equipment	250	506
(e)	Impairment loss on receivables, net	495	1,276
(f)	Gain on disposal of quoted investment	(34)	(34)
(g)	Write off of property, plant and equipment	N/A	N/A
(h)	Net foreign exchange differences	(4)	(79)
(i)	Gain or loss on derivatives	N/A	N/A

B6 Income tax expense

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

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 30.09.2013 RM'000	Preceding Year Correspond- ing Quarter 30.09.2012 RM'000	Current Year To- date 30.09.2013 RM'000	Preceding Year Correspond- ing Period 30.09.2012 RM'000
Income tax				
- current year				
- Malaysia income tax	240	-	240	-
- Foreign income tax	354	445	628	603
- prior years				
- Malaysian income tax	-	1	-	1
- Foreign income tax	-	-	-	-
	594	446	868	604
Deferred taxation				
- current year	-	-	-	-
- prior years	-	-	-	-
	-	-	-	-
	594	446	868	604

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.

BINTAI KINDEN CORPORATION BERHAD (290870-P)
UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2013

B8 Group Borrowings and Debt Securities

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

	RM'000
Short Term	
Overdrafts	23,244
Revolving credit	42,943
Term loan	17,546
Bills payable	55,621
Hire purchase payables	776
	<u>140,130</u>
	RM'000
Long term	
Hire purchase payables	3,159
	<u>3,159</u>
Currencies in which total borrowings are denominated:	
-Ringgit Malaysia	74,254
-United States Dollar	4,563
-Singapore Dollar	64,472
Total borrowings	<u>143,289</u>

B9 Off Balance Sheet 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 September 2013.

BINTAI KINDEN CORPORATION BERHAD (290870-P)
UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2013

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 is now being fixed on 20 January 2014.

- (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 on 28 January 2014 and 24 February 2014 to 28 February 2014.

B12 Dividend

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

B13 Earnings/(loss) per share

Basic earnings/(loss) per share

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

	Current quarter ended 30.09.2013	Cumulative year to date 30.09.2013
Profit/(loss) attributable to owners of the parent (RM)	3,149,000	(811,000)
Weighted average number of ordinary shares in issue	101,891,653	101,891,653
Basic earnings/(loss) per ordinary share (sen)	3.09	(0.80)

BINTAI KINDEN CORPORATION BERHAD (290870-P)
UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2013

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 30 September 2013, there was no dilutive effect and no adjustment is required to the basic earnings per share shown above.

B14 Supplementary information of breakdown of Realised and Unrealised Profits or Losses pursuant to the directive issued by Bursa Malaysia

On 25 March 2010, Bursa Malaysia 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 retained profits or accumulated losses as at the end of the reporting period, into realised and unrealised profits or losses.

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

The breakdown of the accumulated losses of the Group as at 30 September 2013, into realised and unrealised accumulated losses, pursuant to the directive, is as follows:

	As at 30.09.2013 RM'000	As at 30.06.2013 RM'000
Total accumulated losses of the Group:		
- realised profit	71,559	78,002
- unrealised loss	(25,326)	(34,970)
 Total share of results in associates and jointly controlled entity		
- unrealised loss	(113)	(61)
	<u>46,120</u>	<u>42,971</u>
Consolidation adjustments	(91,100)	(91,100)
	<u>(44,980)</u>	<u>(48,129)</u>
Total accumulated losses as per Consolidated Statement of Financial Position	<u>(44,980)</u>	<u>(48,129)</u>

BINTAI KINDEN CORPORATION BERHAD (290870-P)
UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2013

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

The determination of realised and unrealised profits or losses 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 realised and unrealised 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 November 2013