



UNAUDITED INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 MARCH 2013			
CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION			
	As At 31 Mar 2013 RM'000 (UNAUDITED)	As At 30 Jun 2012 RM'000 (RESTATED)	As At 01 Jul 2011 RM'000 (RESTATED)
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	82,306	72,088	71,130
Investment properties	45,212	29,452	12,753
Intangible assets	66,777	67,771	68,848
Investments in associates	2	-	426
Other investments	1,179	1,180	950
Deferred tax assets	2,479	1,438	735
Trade and other receivables	2,160	4,332	-
Total non-current assets	200,115	176,261	154,842
CURRENT ASSETS			
Inventories	107,079	83,958	81,464
Trade and other receivables	93,618	89,546	76,680
Current tax assets	2,811	2,404	4,227
Cash and cash equivalents	73,726	71,170	56,037
Total current assets	277,234	247,078	218,408
TOTAL ASSETS	477,349	423,339	373,250
EQUITY AND LIABILITIES			
Share capital	100,786	100,786	100,786
Reserves	196,506	168,612	131,276
Total equity attributable to the owners of the parent	297,292	269,398	232,062
Non-controlling Interest	15,425	14,861	14,925
Total equity	312,717	284,259	246,987
NON-CURRENT LIABILITIES			
Trade and other payables	5,785	5,755	6,151
Long term borrowings	52,554	34,818	32,926
Deferred tax liabilities	6,936	7,428	7,411
Total non-current liabilities	65,275	48,001	46,488
CURRENT LIABILITIES			
Trade and other payables	59,800	65,070	53,138
Bank borrowings	30,073	18,430	18,317
Current tax payables	9,484	7,579	8,320
Total current liabilities	99,357	91,079	79,775
Total liabilities	164,632	139,080	126,263
TOTAL EQUITY AND LIABILITIES	477,349	423,339	373,250
NET ASSETS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE PARENT (RM)	1.47	1.34	1.15

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Report for the year ended 30 June 2012)



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CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 31 Mar 2013 RM'000	Preceding Year Corresponding Quarter 31 Mar 2012 RM'000	Current Year- To-Date 31 Mar 2013 RM'000	Preceding Year Corresponding Period 31 Mar 2012 RM'000
Revenue	154,032	137,913	477,640	441,608
Cost of sales	(56,878)	(55,534)	(188,090)	(179,289)
Gross profit	97,154	82,379	289,550	262,319
Selling and distribution expenses	(48,714)	(38,236)	(138,263)	(108,088)
General and administration expenses	(28,229)	(32,089)	(91,406)	(88,557)
Other operating income	1,132	1,884	3,711	4,323
Profit from operations	21,343	13,938	63,592	69,997
Finance costs	(1,676)	(1,479)	(5,006)	(4,635)
Share of results of associates	(1)	(65)	(1)	(149)
Profit before tax	19,666	12,394	58,585	65,213
Taxation	(5,859)	(4,899)	(18,751)	(19,252)
Profit for the period	13,807	7,495	39,834	45,961
Other comprehensive income				
Foreign currency exchange differences arising from consolidation	(160)	40	(138)	(686)
Total comprehensive income for the period	13,647	7,535	39,696	45,275
Profit attributable to :				
Owners of the parent	13,025	6,688	36,070	39,913
Non-controlling Interests	782	807	3,764	6,048
	13,807	7,495	39,834	45,961
Total comprehensive income attributable to :				
Owners of the parent	12,893	6,736	35,957	39,290
Non-controlling Interests	754	799	3,739	5,985
	13,647	7,535	39,696	45,275
Net earnings per share attributable to owners of the parent (Note B14)				
- Basic (sen)	6.46	3.32	17.89	19.80

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



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CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	<----- Attributable to owners of the parent ----->					Non- controlling interests RM'000	Total Equity RM'000
	<----- Non Distributable ----->		<- Distributable ->				
	Share Capital RM'000	Share Premium RM'000	Exchange translation reserve RM'000	Retained earnings RM'000	Sub-total RM'000		
At 1 July 2012 (as previously reported)	100,786	476	3,472	164,664	269,398	14,861	284,259
Effect arising from adoption of MFRS 1	-	-	(3,345)	3,345	-	-	-
At 1 July 2012 (as restated)	100,786	476	127	168,009	269,398	14,861	284,259
Profit for the period	-	-	-	36,070	36,070	3,764	39,834
Foreign currency translations	-	-	(113)	-	(113)	(25)	(138)
Total comprehensive income for the period	-	-	(113)	36,070	35,957	3,739	39,696
Transaction with owners :							
Dividend paid	-	-	-	(8,063)	(8,063)	-	(8,063)
Dividend paid to non-controlling interests of subsidiaries	-	-	-	-	-	(3,175)	(3,175)
Total transactions with owners	-	-	-	(8,063)	(8,063)	(3,175)	(11,238)
At 31 March 2013	100,786	476	14	196,016	297,292	15,425	312,717
At 1 July 2011 (as previously reported)	100,786	476	3,345	127,455	232,062	14,925	246,987
Effect arising from adoption of MFRS 1	-	-	(3,345)	3,345	-	-	-
At 1 July 2011 (as restated)	100,786	476	-	130,800	232,062	14,925	246,987
Profit for the period	-	-	-	39,913	39,913	6,048	45,961
Foreign currency translations	-	-	(623)	-	(623)	(63)	(686)
Total comprehensive income for the period	-	-	(623)	39,913	39,290	5,985	45,275
Transaction with owners :							
Dividend paid	-	-	-	(3,779)	(3,779)	-	(3,779)
Dividend paid to non-controlling interests of subsidiaries	-	-	-	-	-	(5,834)	(5,834)
Total transactions with owners	-	-	-	(3,779)	(3,779)	(5,834)	(9,613)
At 31 March 2012	100,786	476	(623)	166,934	267,573	15,076	282,649

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Annual Financial Report for the year ended 30 June 2012)



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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

	31 Mar 2013 RM'000	31 Mar 2012 RM'000
Cash flows from operating activities		
Profit before tax	58,585	65,213
Adjustments for non-cash flow:		
Amortisation of trademarks	974	962
Bad Debts written off	3	-
Depreciation of property, plant and equipment	12,974	11,308
Gain on disposal of property, plant and equipment	(98)	(37)
Accretion of non current other payables	761	919
Impairment loss on other receivables	2,255	-
Impairment loss on interest in associates	-	4,601
Interest expense	2,454	2,379
Interest income	(385)	(354)
Profit received from trust fund accounts	(96)	(78)
Properties, plant and equipment written off	53	255
Share of results of associates	1	149
Unrealised loss/(gain) on foreign currency translation	23	(14)
Operating profit before changes in working capital	77,504	85,303
Changes in working capital		
Net change in current assets	(27,435)	(3,576)
Net change in current liabilities	(5,941)	8,639
Cash generated from operations	44,128	90,366
Tax paid	(18,767)	(17,001)
Net cash from operating activities	25,361	73,365
Cash flows from investing activities		
Interest received	385	354
Advances to an associates	(2)	(9,008)
Investment in an associate	(3)	(4,017)
Proceeds from disposal of property, plant and equipment	102	54
Decrease in fixed deposits pledged to licensed banks	845	11
Purchase of other investments	-	(141)
Purchase of trademark	-	(90)
Purchase of property, plant and equipment	(23,071)	(12,843)
Purchase of investment properties	(2,522)	(4)
Profit received from trust fund accounts	96	78
Net cash used in investing activities	(24,170)	(25,606)
Cash flows from financing activities		
Interest paid	(2,454)	(2,379)
Proceed from bank borrowings	15,756	1,084
Dividend paid to owners of the parent	(8,063)	(3,779)
Dividend paid to non-controlling interests	(3,175)	(5,834)
Net cash from/(used in) financing activities	2,064	(10,908)
Net (decrease)/increase in cash and cash equivalents	3,255	36,851
Cash and cash equivalents at beginning of period	67,277	51,931
Effect of exchange rate changes on cash and cash equivalents	(132)	(311)
Cash and cash equivalents at end of the period (Note A16)	70,400	88,471

(The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Financial Report for the year ended 30 June 2012)



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A1. Basis of Preparation

The interim financial statements are unaudited and have been prepared in accordance with the requirements of the Malaysian Financial Reporting Standards ("MFRS") MFRS 134: "Interim Financial Reporting" and Chapter 9 Paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial statements should be read in conjunction with the annual audited financial statements of the Group for the financial year ended 30 June 2012.

The explanatory notes attached to the interim 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 financial year ended 30 June 2012.

These condensed consolidated interim financial statements are the Group's first MFRS condensed consolidated financial statements for part of the period covered by the Group's first MFRS annual financial statements for the financial year ending 30 June 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 July 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 MFRSs has affected the reported financial position, financial performance and cash flows of the Group is set out in Note A2 below. These notes 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 MFRS has not had a material impact on the statement of cash flows.

A2. Accounting policies and application of MFRS 1

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

MFRS 1 – Adoption transitional arrangements

MFRS 1 allows exemption from the application of certain MFRS to assist companies with the transition process. The following optional exemption, contained within MFRS 1, have been utilised in the preparation of the Group's statements of financial position as at 1 July 2011.



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A2. Accounting policies and application of MFRS 1 (continued)

Exchange translation reserve

Under FRS, the Group recognised translation differences on foreign operations as a separate component of equity. At the date of transition to MFRS, cumulative foreign currency translation differences for all foreign operations are deemed to be zero and reclassified to retained earnings at 1 July 2011.

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

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

	As previously reported	Exemption under MFRS 1	As restated
	RM'000	RM'000	RM'000
Retained earnings	127,455	3,345	130,800
Currency translation differences	3,345	(3,345)	-

(ii) Impact on financial statements as at 30 September 2011

	As previously reported	Exemption under MFRS 1	As restated
	RM'000	RM'000	RM'000
Retained earnings	147,468	3,345	150,813
Currency translation differences	3,260	(3,345)	(85)

(iii) Impact on financial statements as at 30 June 2012

	As previously reported	Exemption under MFRS 1	As restated
	RM'000	RM'000	RM'000
Retained earnings	164,664	3,345	168,009
Currency translation differences	3,472	(3,345)	127



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A3. Declaration of audit qualification

There was no qualified report issued by the auditors in the financial statements of the Group for the financial year ended 30 June 2012.

A4. Seasonality or Cyclicity of Interim Operations

The business operations of the Group are generally dependent on the Malaysian economy, consumer confidence and Government support, as well as major festive seasons.

A5. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows

There were no unusual events affecting assets, liabilities, equity, net income or cash flow of the Group in the quarterly financial statements under review.

A6. Material Changes in Estimates

There were no material changes in estimates in the quarterly financial statements under review.

A7. Debts and Equity Securities

There were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities for current quarter under review.

A8. Dividend Paid

No dividend has been paid in the current quarter under review.



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A9. Segment Information

Business segments

9 months ended 31 March 2013

	Retailing RM'000	Manufac- turing RM'000	Investment and property development RM'000	Elimination RM'000	Consolidation RM'000
Revenue					
Revenue from external customers	476,421	630	589	-	477,640
Inter-segment revenue	-	22,741	69,830	(92,571)	-
Total revenue	476,421	23,371	70,419	(92,571)	477,640
Results					
Segment operating profit	69,227	1,745	19,213	(26,978)	63,207
Share of losses of associates	-	-	(1)	-	(1)
Interest income					385
Finance costs					(5,006)
Profit before tax					58,585
Tax expense					(18,751)
Profit for the financial period					39,834
Attributable to:					
Owners of the parent					36,070
Non-controlling interests					3,764
					39,834



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A9. Segment Information (continued)
 Business segments (continued)

9 months ended 31 March 2012

	Retailing RM'000	Manufac- turing RM'000	Investment and property development RM'000	Elimination RM'000	Consolidation RM'000
Revenue					
Revenue from external customers	440,837	163	608	-	441,608
Inter-segment revenue	-	18,571	31,414	(49,985)	-
Total revenue	440,837	18,734	32,022	(49,985)	441,608
Results					
Segment operating profit	75,794	1,210	14,901	(22,262)	69,643
Share of losses of associates	(149)	-	-	-	(149)
Interest income					354
Finance costs					(4,635)
Profit before tax					65,213
Tax expense					(19,252)
Profit for the financial period					45,961
Attributable to:					
Owners of the parent					39,913
Non-controlling interests					6,048
					45,961

A10. Valuation of Property, Plant and Equipment

The valuation of property, plant and equipment if any, have been brought forward without amendment from the previous annual financial statements.



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A11. Material Events Subsequent to the End of the Interim Period

There were no material events subsequent to the end of the current quarter under review up to the date of this report.

A12. Changes in the Composition of the Group

Save for those disclosed below, there were no changes in the composition of the Group for the current quarter under review.

The subscription of 3,300 ordinary shares of RM1.00 each at par in Serena Glow Sdn Bhd ("SGSB"), by the Company's wholly owned subsidiary namely BCB Properties Sdn Bhd ("BCBP") had been completed. The share certificate issued by SGSB in respect of the 3,300 shares allotted to BCBP was received on 6 February 2013.

Accordingly, BCBP holds 33% of the enlarged issued and paid-up share capital of SGSB and SGSB is an associate company of BCBP.

SGSB was incorporated in Malaysia under the Companies Act, 1965 on 24 July 2012 as a private limited company. The authorised share capital of SGSB is RM100,000.00 comprising 100,000 ordinary shares of RM1.00 each and its enlarged issued and paid-up capital is RM10,000.00 comprising 10,000 ordinary shares of RM1.00 each. The principal activities of SGSB are property investment and development.

A13. Changes in Contingent Liabilities

The contingent liabilities of the Company as at 31 March 2013 comprised of corporate guarantee given to financial institutions for credit facilities granted to certain subsidiaries amounted to RM161.20 million of which utilised by these subsidiaries amounted to RM68.03 million.

A14. Capital Commitments

The amount of capital commitments as at 31 March 2013 is as follows:

	RM'000
Authorised and contracted for:	
Property, plant and equipment:	
- properties under construction	451
- others	453
Investment properties under construction	33,214
	<u>34,118</u>



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A15. Related Party Disclosures

The aggregate value of the recurrent related party transactions conducted between the Company's subsidiaries with the related parties during the current financial period under review are as follows:-

No.	Transacting parties	Nature of transactions	Interested parties and nature of relationship	31 Mar 2013 Amount transacted RM'000	31 Mar 2012 Amount transacted RM'000
1.	Cassardi International Co. Ltd.	<ul style="list-style-type: none"> • Purchase of men's apparels • Payment of <i>Valentino Rudy</i> trademark royalty 	Note 1	1,155	1,014
2.	Bonia International Holdings Pte Ltd	<ul style="list-style-type: none"> • Payment of <i>Bonia, Carlo Rino and Sembonia</i> trademarks royalties 	Note 2	86	191
3.	BIH Franchising Ltd.	<ul style="list-style-type: none"> • Payment of <i>Bonia,, Carlo Rino and Sembonia</i> trademarks royalties 	Note 3	1,416	878
4.	Long Bow Manufacturing (S) Pte. Ltd.	<ul style="list-style-type: none"> • Payment of office and warehouse rental 	Note 4	1,013	991

Notes:

No.	Related Parties	Relationship
1.	Cassardi International Co. Ltd.	A company in which a major shareholder of VR Directions Sdn. Bhd. and New Series Sdn. Bhd., subsidiaries of the Company, Boonnam Boonnamsap has substantial financial interests.
2.	Bonia International Holdings Pte Ltd	A company in which a Director of the Company has substantial financial interest.
3.	BIH Franchising Ltd.	A company in which a Director of the Company has substantial financial interest.
4.	Long Bow Manufacturing (S) Pte. Ltd.	A company in which a Director of the Company has substantial financial interests.

Save as disclosed above, there were no recurrent related party transactions of revenue or trading nature during the current financial period under review.



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A16. Cash and cash equivalents

	31 March 2013 RM'000	31 March 2012 RM'000
Cash and bank balances	60,492	65,440
Fixed deposits with licensed banks	4,207	5,227
Short term placements with licensed banks	9,000	12,400
Placements with licensed banks	27	9,257
Bank overdrafts	(2,127)	(1,874)
	<hr/> 71,599	<hr/> 90,450
Less: Fixed deposit pledged	(1,199)	(1,979)
	<hr/> <hr/> 70,400	<hr/> <hr/> 88,471



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ADDITIONAL INFORMATION REQUIRED BY THE BURSA MALAYSIA'S LISTING REQUIREMENTS

B1. Review of Performance of the Company and its Subsidiaries

The Group's revenue for the 9 months financial period ended 31.03.13 (Q3 FY2013) increased by RM36.0 million or 8.2% as compared to the preceding year corresponding period ended 31.03.12 (Q3 FY2012).

The growth was driven by the better contributions from overseas sales mainly from Indonesia and Vietnam which contributed 34% of the increase in revenue as well as improved performance from Carlo Rino and Sembonia brands which contributed 26% and 28% of the increase in revenue respectively.

The Group reported a profit before tax of RM58.6 million which is 90% lower than the pre-tax profit of RM65.2 million reported for Q3 FY2012. The decline in profit before taxation was due to the increase in expenses arising from staff costs and our rapid expansion plan in Indonesia and Vietnam, as well as the decrease in profitability from Singapore subsidiaries. The business expansion plan has resulted in high initial investment costs incurred for renovation, advertising and promotion, rental and set up. However, the revenues generated from the new stores especially from overseas have been slower than expected, thus, affecting the profitability of the Group. The implementation of minimum wage policy in Malaysia and Indonesia which came into effect on 1st of January this year has also resulted in rising cost of doing business.

B2. Comments on Material Changes in the Profit Before Taxation for the Quarter under Review as Compared with Immediate Preceding Quarter

For the current quarter under review, the Group posted a profit before tax of RM19.7 million as compared to RM14.6 million in the preceding quarter ended 31 December 2012.

Decreased promotional activities conducted during the quarter had improved the gross margins earned. The improvements in profit before tax was also due to lesser renovation and set up costs incurred during the current quarter under view. The Group had opened five (5) counters in Indonesia and three (3) boutiques in Vietnam as compared to opening of six (6) counters and five (5) boutiques in Vietnam and one (1) boutique in Indonesia in the immediate preceding quarter.

B3. Current Year Prospect

Malaysia's GDP grew 4.1% in the first-quarter of 2013 compared with 6.4% in the preceding quarter. The Malaysian economy may have soften in the first quarter of this year on weaker exports due to poorer external demand. However, continuous strong domestic demand and investment will continue to support growth. Domestic demand, in particular consumer spending, is expected to maintain its strong momentum aided by favourable labour market conditions and sustained income growth.

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While the ongoing sovereign debt issues and fiscal problems in the advanced economies as well as softening growth in China and India continue to present a downside risk to the global economies. Nevertheless, the Malaysian economic is expected to remain on a steady growth path, with an expansion of between 5% to 6% in 2013 underpinned by government policy measures, private consumption and private investment driven by the continued capacity expansion of domestic-oriented firms and the implementation of the 10th Malaysian Plan and Economic Transformation Programme-related projects .

Given the positive economic outlook, the Group will continue to explore new business opportunities prudently, locally and overseas, especially in the Middle East and South East Asia. The Group has started its new expansion plans and operating strategy in Indonesia and Vietnam during the year. In Indonesia and Vietnam, our rapid expansions plan has yielded positively with a revenue growth of 164% compared to previous year. In view of the Group's business expansion plans abroad as well as locally, the Group expects its business to continue to grow. However, the business expansion is expected to result in higher initial investment costs for renovation, rental and set up, as well as subject to certain risks in terms of political, legal economic, foreign exchange developments, thus, affecting the Group's profitability in the short term.

Barring any unforeseen circumstances, the Board of Directors is positive towards the future growth prospect of the Group for the remaining financial year, despite the challenges the Group has to face such as the implementation of minimum wage, rising cost of doing business, new government policies and manpower shortage.

B4. Variance of Actual Profit from Forecast Profit

Not applicable.

B5. Taxation

	Current year to-date ended 31 Mar 2013 RM'000	Preceding year to-date ended 31 Mar 2012 RM'000
Current year tax expense	20,209	19,363
Under/(Over) provision in prior year	(530)	119
Deferred tax expense	(928)	(230)
	<u>18,751</u>	<u>19,252</u>

The tax charge for the Group reflects an effective tax rate which is higher than the statutory tax rate due mainly to certain expenses which are not deductible for tax purposes.

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There were no sales of unquoted investments and/or properties for the financial period under review.

B7. Quoted Securities

There were no purchases or disposals of quoted securities for the financial period under review.

B8. Status of Corporate Proposals

There were no corporate proposals announced but not completed as at the date of this announcement.

B9. Group Borrowings

The total Group borrowings and debts securities were as follows:

	31 March 2013		30 June 2012	
	Short Term Borrowing RM'000	Long Term Borrowing RM'000	Short Term Borrowing RM'000	Long Term Borrowing RM'000
<u>Secured</u>				
Bank overdrafts	357	-	126	-
Bankers' acceptances	1,675	-	200	-
Hire-purchase & lease	677	1,429	755	1,406
Term loans	4,108	44,377	4,252	33,412
	<u>6,817</u>	<u>45,806</u>	<u>5,333</u>	<u>34,818</u>
<u>Unsecured</u>				
Bank overdrafts	1,770	-	1,723	-
Bankers' acceptances	17,978	-	8,294	-
Trust Receipt	1,600	-	3,080	-
Term loans	1,908	6,748	-	-
	<u>23,256</u>	<u>6,748</u>	<u>13,097</u>	<u>-</u>
Total	<u>30,073</u>	<u>52,554</u>	<u>18,430</u>	<u>34,818</u>



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B9. Group Borrowings (continued)

The above which included borrowings denominated in foreign currency were as follows:

	31 March 2013		30 June 2012	
	Foreign Currency '000	RM Equivalent '000	Foreign Currency '000	RM Equivalent '000
<u>Singapore Dollar</u>				
<u>Secured</u>				
Term Loan	3,208	8,007	600	1,502
Hire-purchase	285	711	212	530
	<hr/>	<hr/>	<hr/>	<hr/>
	3,493	8,718	812	2,032
<u>Unsecured</u>				
Trust Receipt	641	1,600	1,231	3,080
Total	<hr/>	<hr/>	<hr/>	<hr/>
	4,134	10,318	2,043	5,112

B10. Summary of Derivative Financial Instruments

There are no derivative financial instruments as at the date of issue of this report.

**BONIA CORPORATION BERHAD** (223934-T)

[Incorporated in Malaysia]

NOTES TO INTERIM FINANCIAL REPORT**31 MARCH 2013***(Unaudited)***B11. Realised and Unrealised Profits Disclosure**

The breakdown of the retained profits of the Group as at 31 March 2013, into realised and unrealised profits 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 and the directive of Bursa Malaysia Securities Berhad.

	As at 31 March 2013 RM'000	As at 30 June 2012 RM'000 (Restated)
Total retained profits of Bonia Corporation Berhad and its subsidiaries		
- Realised	275,089	220,872
- Unrealised	(2,301)	(1,237)
 Total share of retained profits from associated companies		
- Realised	(1)	(339)
	<hr/> 272,787	<hr/> 219,296
Less : Consolidation adjustments	<hr/> (76,771)	<hr/> (51,287)
 Total Group retained profits	<hr/> <hr/> 196,016	<hr/> <hr/> 168,009



BONIA CORPORATION BERHAD (223934-T)

[Incorporated in Malaysia]

NOTES TO INTERIM FINANCIAL REPORT

31 MARCH 2013

(Unaudited)

B12. Material Litigation

Further to the announcement on the quarterly results (under Note B12) made on 26 February 2013, the civil suit filed in the High Court of Malaya at Kuala Lumpur against Mr Leong Tat Yan (“the Defendant”), by the 60% owned subsidiaries of the Company, Apex Marble Sdn Bhd and Mcore Sdn Bhd (“the Plaintiffs”), the Company has filed a notice of appeal on 9 April 2013 against part of the decision of the High Court dated 27 March 2013 in connection with the service of course papers on the Defendant. Meanwhile, the Defendant filed an application for stay of the High Court proceedings pending both the Defendant’s and the Plaintiffs’ appeal to the Court of Appeal. The stay application is fixed for hearing before the Judge on 31 May 2013. The Plaintiffs do not have objections to the stay application.

Further, both the Defendant and the Plaintiffs had filed their respective Records of Appeal in the Court of Appeal and the Registrar fixed both appeals for hearing on 8 July 2013. The Registrar also fixed the matter for further Case Management on 18 June 2013 as to whether the High Court Judge has given her Grounds of Judgment.

Saved and except of the abovementioned litigation, there is no other material litigation filed by the Company at the date of this report.

B13. Dividend

No interim dividend has been declared for the current quarter under review.

**BONIA CORPORATION BERHAD** (223934-T)

[Incorporated in Malaysia]

NOTES TO INTERIM FINANCIAL REPORT**31 MARCH 2013***(Unaudited)***B14. Earnings Per Share**

The basic earnings per share has been calculated by dividing the Group's profit for the period by the number of ordinary shares in issue during the period.

i) Profit for the period (basic)

	Current year quarter 31 Mar 2013 RM'000	Preceding year quarter 31 Mar 2012 RM'000	Current year to-date 31 Mar 2013 RM'000	Preceding year period 31 Mar 2012 RM'000
Profit attributable to owners of the parent	13,025	6,688	36,070	39,913

ii) Number of ordinary shares (basic)

	Current year quarter 31 Mar 2013 '000	Preceding year quarter 31 Mar 2012 '000	Current year to-date 31 Mar 2013 '000	Preceding year period 31 Mar 2012 '000
Weighted average number of ordinary shares	201,571	201,571	201,571	201,571

By Order of the Board,
BONIA CORPORATION BERHAD

CHONG CHIN LOOK
Group Finance Director
Kuala Lumpur
27 May 2013