

**Unaudited Condensed Consolidated Statement Of Comprehensive Income
For The Quarter And Six Months Ended 30 September 2014**

	QUARTER ENDED		CUMULATIVE YEAR TO DATE	
	30.09.14 RM'000	30.09.13 RM'000	30.09.14 RM'000	30.09.13 RM'000
Continuing operations				
Revenue	111,664	116,953	178,122	236,354
Cost of sales	(106,268)	(103,823)	(169,647)	(219,133)
Gross profit	<u>5,396</u>	<u>13,130</u>	<u>8,475</u>	<u>17,221</u>
Other income	1,842	9,319	3,558	12,263
Operating expenses	(12,368)	(17,215)	(21,888)	(26,410)
Results from operating activities	<u>(5,130)</u>	<u>5,234</u>	<u>(9,855)</u>	<u>3,074</u>
Finance income	126	52	174	82
Finance costs	(1,025)	(987)	(2,118)	(2,066)
Net finance costs	<u>(899)</u>	<u>(935)</u>	<u>(1,944)</u>	<u>(1,984)</u>
	(6,029)	4,299	(11,799)	1,090
Share of results in jointly controlled entities	-	(8)	191	(8)
Share of results in associates	(162)	(44)	(255)	(88)
(Loss)/profit before tax	<u>(6,191)</u>	<u>4,247</u>	<u>(11,863)</u>	<u>994</u>
Income tax expense	-	(594)	-	(868)
(Loss)/profit from continuing operations for the period	<u>(6,191)</u>	<u>3,653</u>	<u>(11,863)</u>	<u>126</u>
Other comprehensive income				
Gain/(loss) on fair value changes on available for sales financial assets	(267)	160	85	(52)
Foreign currency translation differences for foreign operations	224	1,400	(7)	1,587
Other comprehensive income for the period, net of tax	<u>(43)</u>	<u>1,560</u>	<u>78</u>	<u>1,535</u>
Total comprehensive income for the period	<u>(6,234)</u>	<u>5,213</u>	<u>(11,785)</u>	<u>1,661</u>
(Loss)/profit attributable to: -				
Owners of the Company	(5,074)	3,149	(9,836)	(811)
Non-controlling interests	(1,117)	504	(2,027)	937
(Loss)/profit for the period	<u>(6,191)</u>	<u>3,653</u>	<u>(11,863)</u>	<u>126</u>
Total comprehensive income attributable to: -				
Owners of the Company	(5,117)	4,709	(9,758)	724
Non-controlling interests	(1,117)	504	(2,027)	937
Total comprehensive income for the period	<u>(6,234)</u>	<u>5,213</u>	<u>(11,785)</u>	<u>1,661</u>
Basic (loss)/earnings per ordinary share (sen) :				
From continuing operations	<u>(4.98)</u>	<u>3.09</u>	<u>(9.65)</u>	<u>(0.80)</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 2014

BINTAI KINDEN CORPORATION BERHAD
(Company No:290870P)

Unaudited Condensed Consolidated Statement of Financial Position as at 30 September 2014

	Unaudited As at 30.09.2014 RM'000	Audited As at 31.03.2014 RM'000
Assets		
Property, plant and equipment	8,455	6,628
Investment in jointly controlled entities	7,141	5,406
Investment in associates	551	164
Deferred tax assets	416	419
Other investments	2,790	2,716
Total Non-Current Assets	<u>19,353</u>	<u>15,333</u>
Property development expenditure	16,181	16,471
Inventories	936	971
Receivables	300,461	263,000
Tax recoverable	22	14
Cash and bank balances	35,262	37,689
	<u>352,862</u>	<u>318,145</u>
Total Assets	<u>372,215</u>	<u>333,478</u>
Equity		
Share capital	20,778	103,889
Reserves	27,380	(45,973)
Equity attributable to owners of the Company	<u>48,158</u>	<u>57,916</u>
Non-controlling interests	10,010	12,037
Total Equity	<u>58,168</u>	<u>69,953</u>
Liabilities		
Long term borrowings	3,014	2,814
Total Non-Current Liability	<u>3,014</u>	<u>2,814</u>
Provisions	1,564	3,213
Payables	90,942	112,414
Tax liabilities	1,476	3,756
Short term borrowings	217,051	141,328
Total Current Liabilities	<u>311,033</u>	<u>260,711</u>
Total Liabilities	<u>314,047</u>	<u>263,525</u>
Total Equity and Liabilities	<u>372,215</u>	<u>333,478</u>
Net asset per share attributable to owners of the Company (sen)	47	57

This unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the year ended 31 March 2014

Unaudited Condensed Consolidated Statement Of Cash Flows For The Six Months Ended 30 September 2014

	Unaudited Six months ended 30.09.14 RM'000	Unaudited Six months ended 30.09.13 RM'000
Cash flows from operating activities		
(Loss)/profit before tax from:		
- Continuing operations	(11,863)	994
Adjustments for:-		
Net financing cost	3,302	1,984
Depreciation on property, plant & equipment	568	506
Gain on disposal of property, plant & equipment	(210)	(9)
Gain on disposal of non current assets held for sale	-	(22)
Other non-cash items	368	(6,794)
Operating loss before changes in working capital	(7,835)	(3,341)
Net change in current assets	(33,971)	9,806
Net change in current liabilities	(26,789)	(33,746)
	(60,760)	(23,940)
Cash used in operations	(68,595)	(27,281)
Interest paid	(3,880)	(2,231)
Interest received	174	82
Income tax refund	138	2
Income tax paid	(2,257)	(8)
	(5,825)	(2,155)
Net cash used in operating activities	(74,420)	(29,436)
Cash flows from investing activities		
Investment in jointly controlled entities	(1,572)	-
Investment in associates	(305)	-
Proceeds from disposal of property, plant and equipment	410	189
Proceeds from disposal of non current assets held for sale	-	124
Purchase of property, plant and equipment	(2,626)	(1,434)
Net cash flows used in investing activities	(4,093)	(1,121)
Cash flows from financing activities		
Proceeds from bank borrowings	150,631	142,755
Repayments of bank borrowings	(92,984)	(135,991)
Current account pledged	4	-
Fixed deposits released	-	296
Dividend paid to non-controlling interests	-	(4,309)
Proceeds from hire purchase payables	722	343
Repayments of hire purchase payables	(395)	(490)
Net cash flows generated from financing activities	57,978	2,604
Net decrease in cash and cash equivalents	(20,535)	(27,953)
Effect of foreign exchange differences	(165)	1,793
Cash and cash equivalents at 1 April	19,104	35,715
Cash and cash equivalents at 30 September	(1,596)	9,555
Cash and cash equivalents		
Cash and cash equivalents included in the condensed consolidated statement of cash flows comprise:		
Deposits, bank and cash balances	35,262	35,838
Bank overdrafts	(34,536)	(23,244)
Deposits with licensed bank pledged as security	(2,322)	(3,039)
	(1,596)	9,555

This unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the year ended 31 March 2014

BUBINTAI KINDEN CORPORATION BERHAD
(Company No:290870P)

Un Audited Condensed Consolidated Statement of Changes In Equity For The Six Months Ended 30 September 2014

	<i>Attributable to owners of the Company</i>									
	Share Capital RM'000	Capital Reserve RM'000	Share Premium RM'000	Foreign Currency Translation Reserve RM'000	Fair Value Reserve RM'000	Treasury Shares RM'000	Accumulated Losses RM'000	Total RM'000	Non-Controlling Interests RM'000	Total Equity RM'000
Period ended 30 September 2014										
Balance at the beginning of the year	103,889	-	1,142	4,361	(2,339)	(3,462)	(45,675)	57,916	12,037	69,953
Movements during the period										
Loss for the period	-	-	-	-	-	-	(9,836)	(9,836)	(2,027)	(11,863)
Gain on fair value changes on available for sales financial assets	-	-	-	-	85	-	-	85	-	85
Foreign currency translation differences for foreign operations	-	-	-	(7)	-	-	-	(7)	-	(7)
Total comprehensive income for the period	-	-	-	(7)	85	-	(9,836)	(9,758)	(2,027)	(11,785)
Par value reduction	(83,111)	31,107	-	-	-	-	52,004	-	-	-
Total transactions with owners of the Company	(83,111)	31,107	-	-	-	-	52,004	-	-	-
Balance at the end of the period	20,778	31,107	1,142	4,354	(2,254)	(3,462)	(3,507)	48,158	10,010	58,168
Period ended 30 September 2013										
Balance at the beginning of the year	103,889	-	1,142	2,792	1,823	(3,462)	(44,169)	62,015	12,061	74,076
Movements during the period										
Profit for the period	-	-	-	-	-	-	(811)	(811)	937	126
Loss on fair value changes on available for sales financial assets	-	-	-	-	(52)	-	-	(52)	-	(52)
Foreign currency translation differences for foreign operations	-	-	-	1,587	-	-	-	1,587	-	1,587
Total comprehensive income for the period	-	-	-	1,587	(52)	-	(811)	724	937	1,661
Dividend payable by subsidiary	-	-	-	-	-	-	-	-	(4,309)	(4,309)
Total transactions with non controlling interests	-	-	-	-	-	-	-	-	(4,309)	(4,309)
Balance at the end of the period	103,889	-	1,142	4,379	1,771	(3,462)	(44,980)	62,739	8,689	71,428

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 2014

**BINTAI KINDEN CORPORATION BERHAD (290870-P)
UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2014**

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 Main Market 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 2014.

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 2014.

A2 Changes in accounting policies

The significant accounting policies adopted for these unaudited condensed financial statements are consistent with those adopted for the audited financial statements for the financial year 31 March 2014 except for the adoption of the following revised FRSs, amendment/improvement to FRSs, new Issues Committee Interpretations (“IC Int”) and amendments to IC Int which are effective for financial periods beginning on or after 1 January 2014:

Amendments to FRS 10	Consolidated Financial Statements
Amendments to FRS 12	Disclosures of Interests in Other Entities
Amendments to FRS 127	Consolidated and Separate Financial Statements
Amendments to FRS 132	Offsetting Financial Assets and Financial Liabilities
Amendments to FRS 136	Recoverable Amount Disclosures for Non-Financial Assets
Amendments to FRS 139	Novation of Derivatives and Continuation of Hedge Accounting
IC Interpretation 21	Levies

Adoption of the abovementioned pronouncements did not have any material financial impacts on these condensed consolidated financial statements.

As at the date of authorisation of these interim financial statements, 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
Amendments to FRS 119	Defined Benefit Plans: Employee Contributions	1 July 2014
Amendments to FRSs Classified as “Annual Improvements to FRSs 2010-2012 Cycle”		1 July 2014

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A2 Changes in accounting policies (cont'd)

		Effective date for financial periods beginning on or after
Amendments to FRSs Classified as "Annual Improvements to FRSs 2011-2013 Cycle"		1 July 2014
FRS 9	Financial Instruments (IFRS 9 issued in November 2009)	To be announced
FRS 9	Financial Instruments (IFRS 9 issued in October 2010)	To be announced
Amendments to FRS 7 and FRS 9	Mandatory Effective date of FRS 9 and Transition Disclosures	To be announced
FRS 9	Financial Instruments (Hedge Accounting and Amendments to FRS 9, FRS 7 amended in November 2013)	To be announced

The Group plans to adopt the abovementioned pronouncements, if applicable, when they become effective. The initial application of the abovementioned pronouncements are not expected to have any material financial impacts on the financial statements of the Group.

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 2 September 2014, the MASB further announced that the mandatory effective date for adoption of the new MFRS by the Transitioning Entities be deferred from 1 January 2015 to 1 January 2017. Consequently, adoption of the MFRS Framework by Transitioning Entities will be mandatory for annual periods beginning on or after 1 January 2017.

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").

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A2 Changes in accounting policies (cont'd)

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 2018. 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 2018.

A3 Qualification of financial statements

The latest audited financial statements of the Group for the year ended 31 March 2014 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.

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. The Company had on 26 June 2014 completed a reduction in the existing and issued and paid-up share capital by cancelling RM0.80 of the par value of each existing ordinary shares of RM1.00 each to RM0.20 each pursuant to Section 64 of the Companies Act, 1965.

A8 Dividend paid

No dividend was paid during the current quarter (FY2014: Nil).

A9 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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A10 Segmental Reporting

Business segment information of the Group for the financial period ended 30 September 2014 is as follows:

	Specialised mechanical and electrical engineering services RM'000	Turnkey, infrastructure & civil and structural RM'000	Property development RM'000	Investment holding and others RM'000	Trading RM'000	Elimination RM'000	Total RM'000
Operating Revenue	152,156	21,844	25,922	44	-	(21,844)	178,122
Segment results	(5,252)	1,152	734	479	(57)	(4,985)	(7,929)
Interest income	170	-	-	4	-	-	174
Depreciation of property, plant and equipment	(568)	-	-	-	-	-	(568)
Finance costs	(3,388)	-	-	(88)	-	-	(3,476)
Share of results in associates	(255)	-	-	-	-	-	(255)
Share of results in jointly controlled entities	191	-	-	-	-	-	191
Non-controlling interests	-	-	-	-	-	-	2,027
Loss attributable to owners of the Company							<u>(9,836)</u>

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A11 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 2014.

	Nature of transactions	Current quarter ended 30.09.2014 RM'000	Cumulative year to date 30.09.2014 RM'000
KC	Technical & Services	Nil	Nil

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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 RM111.66 million and RM6.19 million respectively from a revenue and profit before tax (“PBT”) of RM116.95 million and RM4.25 million respectively in the corresponding quarter of the preceding financial year.

The bigger projects under the specialized mechanical and electrical engineering services segment were at their peak in the corresponding quarter of the preceding financial year. For this current quarter under review, they are either at the finishing stages or already completed. This resulted in lower revenue for the specialized engineering services for the current quarter under review. However, contribution from the property development segment resulted in current quarter’s revenue comparable to the corresponding quarter of the preceding financial year. With lower amount of gross profit and other income, this resulted in a LBT against PBT in the corresponding quarter of the preceding financial year.

The Group’s revenue for the financial year-to-date was RM178.12 million from RM236.35 million in the preceding year’s corresponding period, a decrease of 25%. The reduction in revenue was due to a few big projects which are now either at the finishing stages or already completed. The higher revenue a year ago resulted in higher gross profit quantum against a lower quantum for the current financial year-to-date. Together with lower other income for the financial year-to-date, the Group recorded a LBT of RM11.86 million against PBT of RM0.994 million a year ago.

B2 Changes in the loss before taxation against the immediate preceding quarter

The Group’s revenue for the quarter under review is RM111.66 million from RM66.46 million in the immediate preceding quarter. The higher revenue for this quarter under review is due to higher contribution from the property development segment. Gross profit margin is comparable, of 4.8% against 4.6% in the immediate preceding quarter.

For the current quarter under review the Group shows a loss before taxation (“LBT”) of RM6.19 million against LBT of RM5.67 million in the immediate preceding quarter. Quantum of gross profit margin of RM5.39 million is higher for this quarter under review, against RM3.08 million in the immediate preceding quarter. However, the higher gross profit amount for the current quarter has been offset by higher operating expenses of RM12.37 million against RM9.52 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 a competitive market. Nevertheless, we are confident that we will perform satisfactorily with our current projects in hand for remaining part of this 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 Loss before tax

	Current year quarter 30.09.2014 RM'000	Current year to-date 30.09.2014 RM'000
Loss before tax is arrived at after charging/(crediting)		

(a)	Interest Income	(126)	(174)
(b)	Rental income	N/A	N/A
(c)	Interest expense	1,753	3,476
(d)	Depreciation of property, plant and equipment	305	568
(e)	Reversal of impairment loss on receivables, net	(119)	(885)
(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	257	1,449
(i)	Gain or loss on derivatives	N/A	N/A

B6 Income tax expense

There is no taxation charge for the current quarter and period ended 30 September 2014.

	Individual Quarter		Cumulative Quarter	
	Current year quarter 30.09.2014 RM'000	Preceding year corresponding quarter 30.09.2013 RM'000	Current year 30.09.2014 RM'000	Preceding year 30.09.2013 RM'000
Income tax				
- current year				
- Malaysia income tax	-	240	-	240
- Foreign income tax	-	354	-	628
- prior years				
- Malaysian income tax	-	-	-	-
- Foreign income tax	-	-	-	-
	-	594	-	868
Deferred taxation				
- current year	-	-	-	-
- prior years	-	-	-	-
	-	-	-	-
	-	594	-	868

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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 the report.

B8 Group Borrowings and Debt Securities

The Group's borrowings as at 30 September 2014 were as follows:

	RM'000
Short Term	
Overdrafts	34,536
Revolving credit	41,182
Bridging loan	25,000
Term loan	60,503
Bills payable/Trust receipt	54,944
Hire purchase payables	886
	<u>217,051</u>
	RM'000
Long term	
Hire purchase payables	<u>3,014</u>
	<u>3,014</u>
Currencies in which total borrowings are denominated:	
-Ringgit Malaysia	88,652
-United States Dollar	4,462
-Singapore Dollar	126,951
Total borrowings	<u><u>220,065</u></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 2014.

B11 Material Litigations

There have been no changes in material litigations since the last audited financial statements for the year ended 31 March 2014 except the under-mentioned:

- (i) 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 (3) 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. Next hearing date has been vacated to 4th to 6th February 2015.

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B11 Material Litigations (cont'd)

- (ii) During the financial year ended 31 March 2014, a subcontractor of Bintai Kindenko Pte Ltd (“BKPL”), a subsidiary of the Company, made claims against BKPL in relation to progress claims under a foreign jurisdiction. The subcontract sum is approximately RM26.732 million and the subcontractor’s claim in the sum of approximately RM29.493 million (consisting of over RM18 million for loss and expense) over and above RM20.315 million paid so far by BKPL. BKPL is disputing the whole amount of the subcontractor’s claims and has counterclaimed against the subcontractor in the same proceeding. On 13 June 2014, BKPL made full payment to its subcontractor for the progress claim under the jurisdiction concerned. Pursuant to the aforesaid payment, a sum of RM25.736 million has been recorded in the Group’s receivables as recoverable from the subcontractor for which the Directors believe that the Group has strong ground to recover the amount paid. As at the date of this report, the resolution of the arbitration is still on-going.

B12 Dividend

No interim dividend is being declared for the quarter under review (FY2014: 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 Company by the weighted average number of ordinary shares outstanding during the period.

	Current quarter ended 30.09.2014	Cumulative year to date 30.09.2014
Loss attributable to owners of the Company (RM)	(5,074)	(9,836)
Weighted average number of ordinary shares in issue	101,891,653	101,891,653
Basic loss per ordinary share (sen)	(4.98)	(9.65)

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 2014, there was no dilutive effect and no adjustment is required to the basic loss per share shown above.

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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 retained earnings of the Group as at 30 September 2014, into realised and unrealised profit/losses, pursuant to the directive, is as follows:

	As at 30.09.2014 RM'000	As at 30.06.2014 RM'000
Total retained earnings of the Group:		
- realised profit	91,450	95,968
- unrealised loss	(1,564)	(2,241)
Total share of results in associates and jointly controlled entities		
- unrealised loss	(351)	(189)
	<u>89,535</u>	<u>93,538</u>
Consolidation adjustments	<u>(93,042)</u>	<u>(91,971)</u>
Total (accumulated losses)/retained earnings as per consolidated accounts	<u>(3,507)</u>	<u>1,567</u>

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: 27 November 2014