

Interim Report For The Financial Period Ended 31 March 2013

(The figures have not been audited)

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 31 MARCH 2013

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER 31.03.2013 RM'000	PRECEDING YEAR CORRESPONDING QUARTER 31.03.2012 RM'000	CURRENT YEAR TO DATE 31.03.2013 RM'000	PRECEDING YEAR CORRESPONDING PERIOD 31.03.2012 RM'000
Revenue	45,209	32,264	119,697	89,695
Operating expenses	(37,857)	(26,430)	(103,139)	(76,482)
Other operating income	1,154	2,076	3,909	6,648
Profit from operations	8,506	7,910	20,467	19,861
Finance cost	(2,353)	(2,730)	(7,708)	(9,635)
Profit before taxation	6,153	5,180	12,759	10,226
Taxation	(1,234)	(1,226)	(2,903)	(2,589)
Profit for the period	4,919	3,954	9,856	7,637
Total comprehensive income for the year	4,919	3,954	9,856	7,637
Profit attributable to:				
Owners of the Company	4,528	3,647	9,641	7,157
Non Controlling Interest	391	307	215	480
	4,919	3,954	9,856	7,637
Total comprehensive income attributable to:				
Owner of the parent	4,528	3,647	9,641	7,157
Non Controlling Interest	391	307	215	480
	4,919	3,954	9,856	7,637
EPS - Basic (sen)	2.25	1.81	4.80	3.56

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



Interim Report For The Financial Period Ended 31 March 2013

(The figures have not been audited)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MARCH 2013

	(UNAUDITED) AS AT 31.03.2013 RM'000	(AUDITED) AS AT 30.06.2012 RM'000
Non Current Assets		
Property, plant and equipment	49,416	50,021
Investment properties	33,767	35,294
Land held for development	47,586	47,264
Deferred tax assets	195	195
Current assets		
Property development costs	467,540	436,256
Inventories	67,555	70,320
Tax recoverable	528	224
Trade and other receivables	43,109	52,142
Fixed deposits with licensed banks	2,144	2,130
Cash and bank balances	10,156	19,617
	<u>591,032</u>	<u>580,689</u>
Current liabilities		
Trade and other payables	39,074	60,485
Short term borrowings	117,126	92,147
Bank overdrafts	54,188	53,833
	<u>210,388</u>	<u>206,465</u>
Net current assets	<u>380,644</u>	<u>374,224</u>
Total Assets	<u>511,608</u>	<u>506,998</u>
Shareholders' Funds		
Share capital	206,250	206,250
Treasury shares	(3,115)	(3,114)
Revaluation reserves	6,788	6,788
Retained earnings	138,082	128,442
Non Controlling Interest	6,733	6,518
	<u>354,739</u>	<u>344,884</u>
Long term borrowings	153,094	158,346
Deferred tax liabilities	3,775	3,768
	<u>156,869</u>	<u>162,114</u>
Total Equities and Liabilities	<u>511,608</u>	<u>506,998</u>
Net assets per share (RM)	<u>1.72</u>	<u>1.67</u>
(Total Equity/ Number of ordinary share issued)	(354,739/ 206,250)	(344,844/ 206,250)

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

Interim Report For The Financial Period Ended 31 March 2013

(The figures have not been audited)

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 31 MARCH 2013

	Share capital RM'000	Non-distributable		Distributable		Non Controlling Interest RM'000	Total Equity RM'000
		Revaluation surplus RM'000	Treasury shares RM'000	Retained earnings RM'000	Total RM'000		
At 01.07.2012	206,250	6,788	(3,114)	128,442	338,366	6,518	344,884
Transactions with owners:							
Share buy-back	-	-	(1)	-	(1)	-	(1)
Total comprehensive income	-	-	-	9,641	9,641	215	9,856
At 31.03.2013	206,250	6,788	(3,115)	138,083	348,006	6,733	354,739
At 01.07.2011	206,250	6,788	(3,113)	120,367	330,292	-	330,292
Transactions with owners:							
Share buy-back	-	-	(1)	-	(1)	-	(1)
Acquisition of Subsidiary	-	-	-	-	-	6,562	6,562
Capital Injection pursuant to Joint Venture						300	300
Total comprehensive income	-	-	-	7,157	7,157	480	7,637
At 31.03.2012	206,250	6,788	(3,114)	127,524	337,448	7,342	344,790

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

Interim Report For The Financial Period Ended 31 March 2013

(The figures have not been audited)

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 31 MARCH 2013**

	9 MONTHS ENDED 31.03.2013 RM'000	9 MONTHS ENDED 31.03.2012 RM'000
Operating activities		
Profit after taxation	9,856	7,637
Adjustments for non-cash items	11,485	5,746
	<hr/>	<hr/>
Operating profit before working capital changes	21,341	13,383
Trade & other receivables	8,715	27,107
Inventories	2,765	(29,228)
Property development cost	(31,284)	(139,284)
Trade payables and Other payables	(21,410)	33,235
Net change in working capital	<hr/>	<hr/>
	(19,873)	(94,787)
Net Interest Paid	(7,644)	(9,583)
Taxes paid	(1,026)	(1,466)
Net cash (used in)/ from operating activities	<hr/>	<hr/>
	(28,543)	(105,836)
Investing activities		
Cash from acquisition of subsidiary (Global Earnest S/B)	-	311
Purchase of property, plant and equipment	605	300
Proceeds of property, plant and equipment disposal and investment properties	1,527	(761)
Land held for development	(322)	3,280
Net cash used in investing activities	<hr/>	<hr/>
	1,810	3,130
Financing activities		
Proceeds from borrowings	29,170	112,372
Repayment of borrowings	(12,239)	(8,270)
Purchase of treasury shares	-	-
Net cash from financing activities	<hr/>	<hr/>
	16,931	104,102
Net (decrease)/ increase in cash and cash equivalents	(9,802)	1,396
Cash and cash equivalents at beginning of period	(32,086)	(45,739)
Cash and cash equivalents at end of period	<hr/>	<hr/>
	(41,888)	(44,343)

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

Notes to the Interim Report For The Financial Period Ended 31 March 2013

(The figures have not been audited)

EXPLANATORY NOTES

1. Basis of Preparation

The interim financial report is unaudited and has been prepared in accordance with Financial Reporting Standards (“FRS”) 134 - Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad. The report should be read in conjunction with the annual audited financial statements of the Group for the year ended 30 June 2012.

The significant accounting policies adopted are consistent with those of the audited financial statements for the year ended 30 June 2012, except for the adoption of the following new Financial Reporting Standards (FRSs), Amendments to FRSs, IC Interpretations and Technical Release with effect from 1 July 2011, as disclosed below.

On 1 July 2011, the Group adopted the new or amended FRS and IC Interpretations that are mandatory for application on 1 January 2011 and 1 July 2011. This includes the following FRSs and IC Interpretations:

Amendments to FRS 1	Limited Exemption from Comparative FRS 7 Disclosures for First-time Adopters and Additional Exemptions for First-time Adopters
Amendments to FRS 2	Group Cash-settled Share-based Payment transaction
Amendments to FRS 7	Improving Disclosures about Financial Instruments
IC Interpretation 4	Determining whether an Arrangement Contains A Lease
IC Interpretation 18	Transfer of Assets from Customers
Amendments to FRS 1	First-time Adoption of Financial Reporting Standards: Cost of an investment in a subsidiary, jointly controlled entity or associate
Amendments to FRS 3	Business Combinations
Amendments to FRS 7	Financial Instruments
Amendments to FRS 101	Presentations of Financial Statements
Amendments to FRS 121	The Effects of Changes in Foreign Exchange Rates
Amendments to FRS 128	Investments in Associates
Amendments to FRS 131	Interest in Joint Ventures
Amendments to FRS 132	Financial Instruments: Presentation
Amendments to FRS 134	Interim Reporting
Amendments to FRS 139	Financial Instruments: Recognition and Measurement
Amendments to IC Interpretation 13	Customer Loyalty Programmes
IC Interpretation 14	FRS 119 - The Limit on a Defined Benefit Assets, Minimum Funding Requirements and their Interaction
IC Interpretation 19	Extinguishing Financial Liabilities with Equity Instruments
Improvements to FRSs (2010)	

FRSs, Amendments to FRSs, IC Interpretations and Technical Releases issues but not yet effective

At the date of authorisation of these interim financial statements, the following FRSs, Amendments to FRSs, Interpretations and Technical Releases were issued but not yet effective and have not been applied by the Group:

FRSs/IC Interpretations	Descriptions	Effective for annual period beginning on or after
FRS 124	Related party disclosures	1 January 2012
IC Interpretation 15	Agreements for Construction of Real Estate	1 January 2012

As the date of authorisation of these interim financial report, the following FRSs, IC interpretations and Amendments to IC Interpretation were issued but not yet effective and have not been applied by the Group for the financial year ending 30 June 2012. These standards will not have material impact on the financial statements in the period of initial application, except as discussed below:

IC interpretation 15: Agreements for Construction

This Interpretation clarifies when and how revenue and related expenses from the sale of a real estate unit should be recognised if an agreement between a developer and a buyer is reached before construction of the real estate is completed. Furthermore, the Interpretation provides guidance on how to determine whether an agreement is within the scope of FRS 111: Construction Contracts or FRS 118: Revenue

At the end of reporting period, the Group recognises revenue and associated cost from the construction of real estate by reference to the stage of completion of construction works. The Group is in the process of assessing the impact of implementing this Interpretation.

As stated in our audited financial statements for the financial year ended 30 June 2012, the Group has yet adopt the Malaysian Financial Reporting Standards (“MFRS”) framework, but has elected to be transitioning entity which will only adopt the MRFS framework for financial year ending 30 June 2015.

2. Status of Audit Qualifications

The audited financial statements of the Group for the year ended 30 June 2012 was not subject to any audit qualification.

3. Seasonal or Cyclical Factors

The business operations of the Group during the financial period under review have not been materially affected by any seasonal or cyclical factors.

4. Unusual Items

There was no unusual item affecting assets, liabilities, equity, net income and cash flows during the financial quarter under review.

5. Material changes in past estimates and their effect on the current interim period.

There was no material effect on the current interim period from estimates of amounts reported in prior interim periods of the current financial year or prior financial years.

6. Issuances or Repayments of Debts and Equity Securities

There was no issuance, cancellation, repurchases, resale and repayment of debts and equity securities in the financial quarter under review except for:

Share Buy-back

As to-date of this report, the Company had bought back a total of 6,013,600 shares from the open market at an average purchase price of RM0.52 per share. The total consideration paid for the share buy-back, inclusive of transaction costs amounted to RM3,115,219.58. The shares bought back are held as treasury shares in accordance with Section 67A of the Companies Act, 1965.

7. Dividend

The Board does not recommend any interim dividend for the financial quarter under review.

8. Segment Information

Segmental information is presented in respect of the Group's business segments and they reflect the Group's internal reporting structures that are regularly reviewed for the purpose of allocating resources to the segment and assessing its performance.

For management purposes, the Group has identified the following four reportable segments as follows:

- a) Property Development : Property Development, Letting of Properties and Project Management
- b) Construction: : Project Construction Services, Manufacturing of Concrete Products and Trading of Building Materials
- c) Hotel : Providing Hotel Services, Food and Beverages and Catering Services
- d) Others : These are dormant companies for future use.

	Property development and management activities	Construction and related activities	Hotel	Others	Elimination	Total
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
9 Months Ended 31.03.2013						
Revenue						
External revenue	107,684	6,209	5,804	-	-	119,697
Inter-segment revenue	-	42,238	-	-	(42,238)	-
Total	107,684	48,447	5,804	-	(42,238)	119,697
Adjusted EBITDA	20,705	112	1,088	-	-	21,905

	Property development and management activities	Construction and related activities	Hotel	Others	Elimination	Total
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
9 Months Ended 31.03.2012						
Revenue						
External revenue	76,547	5,818	7,330	-	-	89,695
Inter-segment revenue	-	48,306	-	-	(48,306)	-
Total	76,547	54,124	7,330	-	(48,306)	89,695
Adjusted EBITDA	15,550	4,318	1,473	-	-	21,341

Total segment assets	Property development and management activities RM'000	Construction and related activities RM'000	Hotel RM'000	Others RM'000	Elimination RM'000	Total RM'000
31.03.2013	885,667	188,227	36,187	382	(388,467)	721,996
31.03.2012	805,189	186,639	35,282	382	(324,561)	702,931

Total segment liabilities	Property development and management activities RM'000	Construction and related activities RM'000	Hotel RM'000	Others RM'000	Elimination RM'000	Total RM'000
31.03.2013	557,561	182,202	15,958	3	(388,467)	367,257
31.03.2012	488,980	178,229	15,493	-	(324,561)	358,141

A reconciliation of total adjusted EBITDA

	31.03.2013 RM'000	31.03.2012 RM'000
Adjusted EBITDA	21,905	21,341
Finance income	32	36
Finance cost	(7,708)	(9,635)
Tax	(2,903)	(2,589)
Depreciation	(1,470)	(1,516)
Amortisation	-	-
Net profit for the financial period	<u>9,856</u>	<u>7,637</u>

Reportable segments assets are reconciled to total assets as follows:

	31.03.2013 RM'000	31.03.2012 RM'000
Total segment assets	721,468	702,179
Tax recoverable	528	752
Consolidated total assets (as per Statement of Financial Position)	<u>721,996</u>	<u>702,931</u>

Reportable segments liabilities are reconciled to total liabilities as follows:

	31.03.2013 RM'000	31.03.2012 RM'000
Total segment liabilities	367,257	358,141
Consolidated total liabilities (as per Statement of Financial Position)	<u>367,257</u>	<u>358,141</u>

9. Carrying Amount of Revalued Assets

Property, plant and equipment, which are stated at revalued amounts, have been brought forward without amendments from the previous annual financial statements.

10. Material events not reflected in interim period.

The Group does not have any material events during the period under review.

11. Changes in the Composition of the Group

There were no material changes in the composition of the Group during the current financial period under review.

12. Contingent Liabilities

There were no significant changes in contingent liabilities in respect of the Group since the last annual Statement of Financial Position date.

13. Capital Commitments

On March 11, 2011, the Group entered into a sale and purchase agreement (SPA) with TPPT Sdn Bhd (“the vendor”) to purchase 151 acres of leasehold land adjoining Kota Kemuning township and held under H.S(D) 69603 and H.S(D) 69604 respectively in the Mukim and District of Klang, Selangor Darul Ehsan, for a total consideration of RM108,000,000. A sum of RM10,800,000 being 10% of the purchase consideration was paid to the vendor on March 11, 2011. On August 19, 2011, a further 20% of the purchase consideration was paid to the vendor.

The balance 70% of the purchase consideration (RM75,600,000) was paid on 25 August 2011

Details of the capital commitment are as follows:

	RM'000
- 151 acres leasehold land adjoining Kota Kemuning, Selangor	108,000
- Contribution fees to Majlis Bandaraya Shah Alam for outstanding infrastructure development cost	5,000
- Less: 30% of purchase consideration paid	(32,400)
- Less: 70% of purchase consideration paid	(75,600)
- Less Contribution fees to Majlis Bandaraya Shah Alam paid	(3,000)
Total capital commitments	<u>2,000</u>

14. Recurrent Related Party Transactions

a) Nature of relationships of BCB Group with the interested related parties

- (i) Dato' Tan Seng Leong is a director of BCB Berhad and all its subsidiary companies. He is a major shareholder of BCB Berhad. He is deemed interested by virtue of his relationship with his spouse and his children namely Datin Lim Sui Yong, Tan Vin Sern and Tan Lindy, as they are the directors of Marvel Plus Development Sdn Bhd ("MPDSB"), whilst Datin Lim Sui Yong and Tan Vin Sern are also the major shareholders of MPDSB. Dato' Tan Seng Leong is also a director of Ju-Ichi Enterprise Sdn Bhd ("JIESB").
- (ii) Tan Vin Sern is a director of BCB Berhad and all its subsidiary companies. He is the son of Dato' Tan Seng Leong and brother of Tan Lindy. He is also a director of MPDSB and JIESB.
- (iii) Tan Lindy is a Director of BCB Berhad and all its subsidiary companies. She is the daughter of Dato' Tan Seng Leong and the sister of Tan Vin Sern. She is also a director of MPDSB and JIESB.
- (iv) Tan Lay Hiang is a Director of BCB Berhad and certain of its subsidiary companies. She is the sister-in-law to Datin Lim Sui Yong.
- (v) Tan Lay Kim is a Director of BCB Berhad and certain of its subsidiary companies. She is the sister-in-law to Datin Lim Sui Yong. She resigned with effective from 30th September 2012
- (vi) Chang Shao-Yu is a Director of Marvel Plus. He is the spouse of Tan Lindy and son-in-law of Dato' Tan Seng Leong and Datin Lim Sui Yong.
- (vii) Tan Vin Shyan is a Director of BCB Berhad and all its subsidiary companies and Director of Ju-Ichi. He is the son of Dato' Tan Seng Leong and Datin Lim Sui Yong and brother of Tan Lindy and Tan Vin Sern.

b) The related party transactions between BCB Group and the interested related parties are as follows:

	Quarterly Period Ended 31.03.2013 RM'000	Quarterly Period Ended 31.03.2012 RM'000
<u>Marvel Plus Development Sdn Bhd</u>		
BCB Construction Sdn Bhd		
- Building construction services	897	1,975
BCB Management Sdn Bhd		
- Project management services and sales & marketing services	-	-
BCB Road Builder Sdn Bhd		
- Road construction services	-	25
<u>Ju-Ichi Enterprise Sdn Bhd</u>		
BCB Berhad (Hotel Division)		
- Car park management & security services	10	7
BCB Berhad		
- Rental of office space	75	75
BCB Construction Sdn Bhd		
- Building construction services	1,550	169

ADDITIONAL INFORMATION AS REQUIRED BY APPENDIX 9B OF BMSB LISTING REQUIREMENTS

1. Review of Performance of the Group for the Quarter and Financial Year-To-Date

- 1. a** The Group turnover increased by 40% to RM45.21 million for the third quarter of 2013 as compared to the corresponding quarter of last year. The Group recorded profit before tax of RM6.15 million in the current quarter as compared to a profit before tax of RM5.18 million in the corresponding quarter of last year.

The Group's quarterly performance as per segmental divisions is as follows:

Property Development division's revenue increased by 49% to RM41.16 million in Q3' 2013 (Q3' 2012: RM27.68 million). Profit before tax increased to RM6.32 million (Q3' 2012: RM4.11 million). The increase in revenue and profit before tax was mainly due to sales contributions from the Group's high-end condominium project at Concerto North Kiara, in the vicinity of Mont' Kiara, Kuala Lumpur as well as from its existing developments in Johor.

Construction division's revenue is RM2.16 million in Q3' 2013 (Q3' 2012: RM2.14 million) while loss before tax is RM(0.2) million (Q3' 2012: RM0.84 million). This is attributed by higher cost of building materials.

Hotel division's revenue decreased by 23% to RM1.89 million in Q3' 2013 (Q3' 2012: RM2.45 million). Profit before tax is RM0.02 million. (Q3' 2012: RM0.23 million). The decrease in profit before tax was mainly due to lower sales encountered in a more competitive business environment.

- 1. b** For the financial year to-date, the Group's revenue increased by 33% to RM119.70 million (2012: RM89.70 million) while the Group's profit before tax increased by 25% to RM12.76 million (2012: RM10.23 million).

The Group's financial year to-date performance as per segmental divisions is as follows:

Property Development division's revenue increased by 41% to RM107.68 million as at Q3' 2013 (2012: RM76.55 million). Profit before tax for the financial year to-date increased by 62% to RM12.28 million (2012: RM7.57 million). The increase in profit before tax is mainly due to contributions from the Group's high-end condominium project at Concerto North Kiara, in the vicinity of Mont' Kiara, Kuala Lumpur.

Construction division's revenue increased by 7% to RM6.21 million as at Q3' 2013 (2012: RM5.82 million). Profit before tax for the financial year to-date is RM0.1 million (2012: RM1.93 million). The decrease in profit before tax is mainly due to higher cost of building materials.

Hotel division's revenue decrease by 21% to RM5.80 million as at Q3' 2013 (Q3' 2012: RM7.33 million). Profit before tax for the financial year to-date decreased by 48% to RM 0.38 million (2012: RM0.73 million). This is mainly due to lower sales.

2. Material Changes in Profit Before Taxation for the Quarter Reported On as Compared with the Immediate Preceding Quarter

Group profit before tax increased from RM2.83 million in the preceding quarter to RM6.15 million in the current quarter. This is mainly due to good sales response from our maiden Kuala Lumpur project launching in North Kiara on July 7, 2012.

3. Prospects for the Financial Year

The Board is optimistic of the Group's performance for this financial year mainly from contributions by its two main Klang Valley projects:

a) Concerto North Kiara in Kuala Lumpur: A high-end condominium project consisting of 3 tower blocks with a total of 440 units and a total gross development value of about RM525million. It is ear-marked for completion in 3 years time.

As at to-date, the Group received good sales reponse from the launching of Tower A (under phase 1) and Tower B (under phase 2), with more than RM193 million sales recorded.

b) Vicinity of Kota Kemuning: This development on 151 acres of land will comprise of 521 units of high-end bungalows and 49 units of shoplots bearing a total gross development value of at least RM1.6 billion. It is ear-marked for completion in about 4 years time.

As at to-date, the building plans has been approved by the relevant authorities and the Group expect to launch this project sometime in June/July 2013.

The Group is optimistic that these projects as well as existing ones in Johor will contribute positively to its earnings in the mid-term.

4. Variance on Profit Forecast

The Group did not issue any profit forecast or profit guarantee.

5. Profit for the period

Profit before taxation is derived after taking into consideration of the following:

	Current period ended 31/03/2013 RM'000	Cumulative year to date 31/03/2012 RM'000
Interest Income	26	64
Other Income	998	3,313
Gain or loss on disposal of properties	129	531
Interest expenses	(2,353)	(7,708)
Depreciation and amortisation	(481)	(1,470)

Other than the above, there were no disposal of quoted or unquoted investment or properties and amortisation of assets for the financial quarter ended 31 March 2013.

6. Taxation

Taxation consists of the followings:

	Quarter Current year RM'000	Quarter Preceding year corresponding RM'000	Cumulative Current year to- date RM'000	Cumulative Preceding year corresponding RM'000
Income tax				
- current financial period	1,234	1,226	2,903	2,589
- prior year	-	-	-	-
Deferred taxation				
- current financial period	-	-	-	-
- prior year	-	-	-	-
	<u>1,234</u>	<u>1,226</u>	<u>2,903</u>	<u>2,589</u>

The effective tax rate for the financial quarter ended 31 March 2013 was lower than the statutory tax rate mainly due to certain deductible expenses allowed for tax purposes.

6. Profit / (loss) on sale of unquoted investments and / or properties.

There was no disposal of unquoted investment or property during the financial quarter under review other than in the ordinary course of the Group's business.

7. Quoted Securities

There were no purchase and disposal of quoted securities for the financial quarter under review.

8. Status of Corporate Proposal

There were no corporate proposals for the financial quarter under review.

9. Dividend

The Board of Directors has not recommended any interim dividend for the current quarter or financial period to-date.

10. Group Borrowings

The tenure of Group borrowings classified as short and long term categories are as follows:-

Short term borrowings	RM'000
- Secured	171,314
- Unsecured	-
	<u>171,314</u>
Long-term borrowings	
- Secured	153,094
- Unsecured	-
	<u>153,094</u>
Total	<u><u>324,408</u></u>

11. Financial instruments with off balance sheet risk.

There was no off balance sheet financial instrument during the financial quarter under review.

12. Material litigation

The Group does not have any material litigation during the financial period under review.

13. Earnings per share

	Individual Current year quarter	Individual Preceding year corresponding quarter	Cumulative Current year to- date	Cumulative Preceding year corresponding
	RM'000	RM'000	RM'000	RM'000
a) Basic earnings per share				
Net profit attributable to owners for the period	4,528	3,647	9,641	7,157
Weighted average number of ordinary shares in issue	201,056	201,058	201,056	201,058
Basic earnings/(loss) per share (sen)	2.25	1.81	4.80	3.56
b) Diluted earnings per share				
Diluted earnings per share (sen)	N/A	N/A	N/A	N/A

14. Realised and Unrealised Profits

	As At End of Current Quarter 31/3/2013 RM'000
Total retained earnings/ (accumulated losses) of BCB Berhad and its subsidiaries:	
- Realised	142,851
-Unrealised	(3,775)
	139,076
Total share of retained profits/ (accumulated losses) from associated companies:	-
- Realised	-
-Unrealised	-
	-
Total share of retained profits/ (accumulated losses) from jointly controlled entities:	-
- Realised	-
-Unrealised	-
	-
Less: Consolidation Adjustments	(994)
Total group retained profits/ (accumulated losses) as per consolidated accounts	138,082