

KELINGTON GROUP BERHAD ("KGB")
(Company No. 501386-P)
Condensed Consolidated Statement of Comprehensive Income
For The 3rd Quarter Ended 30 September 2012

The unaudited financial results of Kelington Group Berhad and its subsidiaries (the "**Group**") for the 9 months period ended 30 September 2012 are as follow:-

Note	Unaudited Current Qtr Ended 30/9/2012 RM'000	Unaudited Previous Qtr Ended 30/9/2011 RM'000	Unaudited 9-months Period up to 30/9/2012 RM'000	Unaudited 9-months Period up to 30/9/2011 RM'000
Revenue	26,410	38,165	77,198	94,335
Cost of sales	(20,853)	(32,589)	(63,294)	(80,266)
Gross profit	5,557	5,576	13,904	14,069
Other income	16	39	169	232
Administrative expenses	(2,983)	(3,268)	(7,778)	(6,738)
Selling and distribution expenses	(260)	(182)	(639)	(654)
Other expenses	(313)	(208)	(703)	(512)
Results from operating activities	2,017	1,957	4,953	6,397
Finance costs	(76)	(15)	(203)	(58)
Profit before tax	1,941	1,942	4,750	6,339
Income tax expenses	B5 (411)	(431)	(739)	(668)
Profit for the period	1,530	1,511	4,011	5,671
Other comprehensive Income				
Foreign currency translation differences for foreign operations	174	455	(100)	547
Total other comprehensive income	174	455	(100)	547
Total comprehensive income for the period	1,704	1,966	3,911	6,218
Basic earnings per ordinary share (sen):				
Basic earnings per share (sen)	B13 1.22	1.96	4.23	7.37
Diluted earnings per share (sen)	B13 1.20	N/A	4.15	N/A

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with KGB's audited consolidated financial statements for the financial year ended 31 December 2011 and the accompanying explanatory notes enclosed to the interim financial statements.

KELINGTON GROUP BERHAD ("KGB")
(Company No. 501386-P)
Condensed Consolidated Statement of Financial Position
As at 30 September 2012

	Unaudited As At 30/9/2012 RM'000	Audited As At 31/12/2011 RM'000
ASSETS		
Non-current assets		
Property, plant & equipment	7,487	7,683
Goodwill on consolidation	4,887	199
Intangible assets	175	-
Development costs	189	285
Other receivables	3,139	-
	15,877	8,167
Current assets		
Inventories	2,131	270
Amount owing by contract customers	18,469	26,312
Trade receivables	29,345	36,793
Other receivables, prepayments and deposits	9,446	1,714
Tax refundable	789	383
Cash and cash equivalents	15,759	25,233
	75,939	90,705
	91,816	98,872
TOTAL ASSETS		
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the company		
Share capital	15,959	7,911
Share premium	70	6,236
Retained earnings	28,061	32,821
Other reserve	7,503	3,433
Treasury share	(1)	-
	51,592	50,401
Total Equity		
Non-current liabilities		
Deferred tax liabilities	523	524
Long-term borrowings	902	1,178
	1,425	1,702
Current liabilities		
Amount owing to contract customers	5,415	5,575
Trade payables	19,442	34,156
Other payables and accruals	5,821	4,386
Provision for taxation	1,116	1,048
Short term borrowings	7,005	1,604
	38,799	46,769
Total liabilities	40,224	48,471
	91,816	98,872
TOTAL EQUITY AND LIABILITIES		
Net Assets Per Share Attributable to ordinary Equity holders of the company (RM)	0.5440	0.6371

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited consolidated financial statements of KGB for the financial year ended 31 December 2011 and the accompanying explanatory notes enclosed to the interim financial statements.

KELINGTON GROUP BERHAD ("KGB")
(Company No. 501386-P)
Condensed Consolidated Statements of Changes in Equity
For The 3rd Quarter Ended 30 September 2012

	<----- Attributable to Equity Holders of the Company ----->						Distributable	Total RM'000
	<----- Non Distributable ----->							
	Share Capital RM'000	Share Premium RM'000	Capital Reserve RM'000	Employee Share Option Reserve RM'000	Exchange Fluctuation Reserve RM'000	Treasury Share RM'000	Retained Earnings RM'000	
As at 1 January 2012	7,911	6,236	2,501	350	582	-	32,821	50,401
Total comprehensive income for the year	-	-	-	-	(100)	-	4,011	3,911
Issuance of shares pursuant to ESOS exercise	83	384	-	-	-	-	-	467
Bonus issue	7,965	(6,550)	-	-	-	-	(1,415)	-
Bonus share issued by a subsidiary	-	-	4,170	-	-	-	(4,170)	-
Dividend paid for the period	-	-	-	-	-	-	(3,186)	(3,186)
Share buy back	-	-	-	-	-	(1)	-	(1)
Total recognised income and expense for the year	8,048	(6,166)	4,170	-	(100)	(1)	(4,760)	1,191
As at 30 September 2012	15,959	70	6,671	350	482	(1)	28,061	51,592
As at 1 January 2011	7,471	3,816	2,401	-	(15)	-	26,566	40,239
Total comprehensive income for the year	-	-	-	-	547	-	5,671	6,218
Shares issued via private placement	440	2,420	-	-	-	-	-	2,860
Dividend paid for the period	-	-	-	-	-	-	(2,373)	(2,373)
Total recognised income and expense for the period	440	2,420	-	-	547	-	3,298	6,705
As at 30 September 2011	7,911	6,236	2,401	-	532	-	29,864	46,944

The Condensed Consolidated Statements of Changes in Equity should be read in conjunction with KGB's audited consolidated financial statements for the financial year ended 31 December 2011 and the accompanying explanatory notes enclosed to the interim financial statements.

KELINGTON GROUP BERHAD ("KGB")
(Company No. 501386-P)
Condensed Consolidated Statement of Cash Flow
For The 9-Months Period Ended 30 September 2012

	Unaudited 9-Months Ended 30/9/2012 RM'000	Unaudited 9-Months Ended 30/9/2011 RM'000
CASH FLOWS (FOR)/ FROM OPERATING ACTIVITIES		
Profit before taxation	4,750	6,339
Adjustments for:-		
Amortisation of development cost	96	50
Depreciation of property, plant and equipment	855	756
Equipment written off	10	1
Gain on disposal	-	(4)
Loss/ (Gain) on foreign exchange - unrealised	68	(188)
Interest expense	128	40
Interest income	(33)	(159)
Operating profit before working capital changes	5,874	6,835
Increase in inventory	(1,861)	(1,441)
Decrease/ (Increase) in amounts owing by contract customers	7,880	(9,630)
Decrease/ (Increase) in amounts owing to contract customers	(160)	4,178
Increase in trade and other receivables	(1,154)	(3,157)
(Decrease)/ Increase in trade and other payables	(16,162)	12,516
CASH (FOR)/ FROM OPERATIONS	(5,583)	9,301
Income tax paid	(1,078)	(329)
Interest paid	(128)	(40)
Interest received	33	159
NET CASH (FOR)/ FROM OPERATING ACTIVITIES	(6,756)	9,091
CASH FLOWS FOR INVESTING ACTIVITIES		
Purchase of plant and equipments	(449)	(895)
Development costs paid	(37)	(183)
Net cash outflow on acquisition of a subsidiary (Note 1)	(4,536)	-
Proceeds from disposal	-	71
NET CASH FOR INVESTING ACTIVITIES	(5,022)	(1,007)
CASH FLOWS FROM/ (FOR) FINANCING ACTIVITIES		
Dividend paid	(3,186)	(2,373)
Drawdown of borrowing	6,688	-
Repayment of factoring loan	(1,288)	-
Repayment of trust receipts	-	(2,122)
Repayment of lease and hire purchase obligations	(223)	(166)
Repayment of term loan	(52)	(83)
Proceeds from private placement	-	2,860
Proceeds from ESOS exercise	468	-
Purchase of treasury shares	(1)	-
NET CASH FROM/ (FOR) FINANCING ACTIVITIES	2,406	(1,884)
NET (DECREASE)/ INCREASE IN CASH AND CASH EQUIVALENTS	(9,372)	6,200
EFFECT OF FOREIGN EXCHANGE RATE CHANGES	(102)	518
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD	25,233	22,140
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD	15,759	28,858

Cash and cash equivalents at the end of financial period comprise the following:

Cash and bank balances	12,227	23,549
Fixed deposits	3,532	5,309
	15,759	28,858

The Condensed Consolidated Statement of Cash Flow should be read in conjunction with the audited consolidated financial statements of KGB for the year ended 31 December 2011 and the accompanying explanatory notes enclosed to the interim financial statements.

Note 1

On 14 February 2012, Kelington Engineering (S) Pte Ltd, a wholly-owned subsidiary of KGB had acquired 100,000 shares, representing a 100% equity interest, in Puritec Technologies (S) Pte Ltd for a total cash consideration of SGD2,100,000 or its equivalent of RM5,069,400.

The fair value of the net assets acquired and cash flow arising from the acquisition as at acquisition date is as follows: -

	RM'000
Property, plant and equipments	217
Intangible asset	169
Trade and other receivables	2,280
Cash and cash equivalents	508
Trade and other payables	(2,803)
Net Assets	371
Goodwill	4,688
Exchange difference on purchase consideration	9
Purchase consideration	5,068
Cash and cash equivalents of a subsidiary acquired	(508)
Exchange difference	(24)
Net cash outflow on acquisition in a subsidiary company	4,536

KELINGTON GROUP BERHAD ("KGB")
(Company No. 501386-P)
EXPLANATORY NOTES TO THE QUARTERLY REPORT
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2012

Part A - Explanatory Notes Pursuant to FRS 134

1. Basis of Preparation

The interim financial statements of the Group are prepared under the historical cost convention. The interim financial statements are unaudited and have been prepared in accordance with the requirements of Financial Reporting Standards ("FRS") 134 : Interim Financial Reporting and in accordance to the requirements of Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Malaysia").

The interim financial statements should be read in conjunction with KGB's audited consolidated financial statements for the financial year ended ("FYE") 31 December 2011. These 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 31 December 2011.

The accounting policies and methods of presentation and computation adopted in this interim financial report are consistent with those adopted in the most recent annual financial statements for the FYE 31 December 2011.

The Group has not applied in advance the following accounting standards, amendments and interpretations that have been issued by the Malaysian Accounting Standards Board (MASB) but are not yet effective:

FRSs/ IC Interpretations	Effective date
FRS 9 Financial Instruments	01 January 2015
FRS 10 Consolidated Financial Statements	01 January 2013
FRS 11 Joint Arrangements	01 January 2013
FRS 12 Disclosure of Interests in Other Entities	01 January 2013
FRS 13 Fair Value Measurement	01 January 2013
FRS 119 (Revised) Employee Benefits	01 January 2013
FRS 124 (Revised) Related Party Disclosures	01 January 2012
FRS 127 (2011) Separate Financial Statements	01 January 2013
FRS 128 (2011) Investments in Associates and Joint Ventures	01 January 2013
Amendments to FRS 7: Disclosures – Offsetting Financial Assets and Financial Liabilities	01 January 2013
Amendments to FRS 9: Mandatory Effective Date of FRS 9 and Transition Disclosures	01 January 2015
Amendments to FRS 132: Offsetting Financial Assets and Financial Liabilities	01 January 2014
IC Interpretation 20 Stripping Costs in the Production Phase of a Surface Mine	01 January 2013

The Group's financial statements for the annual period beginning on 1 January 2012 is prepared in accordance with the Malaysian Financial Reporting Standards ("MFRSs") issued by the MASB that will also comply with International Financial Reporting Standards ("IFRSs"). The Group's condensed consolidated interim financial statements for part of the period covered by the Group's first MFRS framework annual financial statements and MFRS 1, First-time Adoption of Malaysian Financial Reporting Standards has been applied. The adoptions of these accounting standards and interpretations have no significant impact on the interim financial statements.

Revenue on contracts is recognised on the percentage of completion method unless the outcome of the contract cannot be reliably determined, in which case revenue on contracts is only recognised to the extent of contract costs incurred that are recoverable. Foreseeable losses, if any, are provided for in full as and when it can be reasonably ascertained that the contract will result in a loss. The stage of completion is determined based on the proportion that the contract costs incurred for work performed to date bear to the estimated total contract costs.

2. Status of Audit Qualification

There were no audit qualification to the annual audited financial statements of the Group for the FYE 31 December 2011.

3. Segmental Information

The operating segments reporting is not presented as the Group principally involved in the business of providing engineering services and general trading specifically in the provision of ultra-high purity gas and chemical delivery systems solutions.

Geographical information

In presenting information on the basis of geographical segments, segment revenue and results are based on the geographical location of customers. The carrying value of segment assets are based on the geographical location of the assets.

	Revenue		Profit Before Tax		Non-current Assets	
	30/9/2012	30/9/2011	30/9/2012	30/9/2011	30/9/2012	30/9/2011
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Malaysia	32,218	31,166	3,879	3,046	6,533	7,171
China	12,704	19,238	1,853	130	410	563
Taiwan	18,367	19,898	389	877	224	278
Singapore	13,887	19,229	(1,377)	1,544	8,710	319
Vietnam	22	4,569	6	690	-	-
Other	-	235	-	52	-	-
	77,198	94,335	4,750	6,339	15,877	8,331

4. Unusual Items

There were no unusual items affecting assets, liabilities, equity, net income or cash flows during the current quarter ended 30 September 2012.

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5. Material Changes in Estimates

There were no material changes in estimates used in the preparation of the financial statements in the current financial quarter as compared with the previous financial quarters or financial year.

6. Seasonal or Cyclical Factors

The interim operations of the Group were not affected by any significant seasonal or cyclical factors during the quarter under review.

7. Dividends Paid

The payment of a final tax-exempt dividend of 4 sen per ordinary share amounting to RM3,186,036 in respect of the FYE 31 December 2011 which was approved by the shareholders at the Twelfth Annual General Meeting held on 25 June 2012 has been paid on 8 August 2012.

8. Valuation of Property, Plant and Equipment

Property, plant and equipment of the Group were not revalued during the current quarter under review. As at 30 September 2012, all the property, plant and equipment were stated at cost less accumulated depreciation.

9. Movement of Debt And Equity Securities

There were no issuance, cancellation, resale and repayment of debt and equity securities during the current quarter under review, except for the following:

(a) Shares Buy Back

On 2 July 2012, the Company repurchased 1,000 of its issued share capital from the open market at the cost of RM1.17 per share. The total consideration paid for the share buy-back of KGB shares, including transaction costs was RM1,212 and was financed by internally generated funds. The shares repurchased are being held as treasury shares in accordance with Section 67A subsection 3(A) (b) of the Companies Act, 1965.

(b) Bonus Issue

On 8 May 2012, the Board of Directors of KGB, announced that the Company proposed to undertake a bonus issue of up to 86,190,000 Bonus Share on the basis of one (1) Bonus Share for every one (1) existing KGB Share held on an entitlement date to be determined and announced later.

Approval has been obtained from shareholders at the Twelfth Annual General Meeting held on 25 June 2012.

On 20 July 2012, the Board of Directors has determined the Entitlement Date for the Bonus Issue to be on 8 August 2012, at 5.00 p.m.

The Bonus Issue was deemed to be completed on 9 August 2012, following the listing and quotation of 79,650,900 Bonus Shares on the Main Market of Bursa Securities.

(c) Employee's Shares Option Scheme ("ESOS")

On 29 August 2012, the Company increased its issued and paid-up share capital from RM15,930,280 (after Bonus Issue) to RM15,959,480 by the issuance of 292,000 shares of RM0.10 each, at an exercise price of RM0.34, pursuant to the exercise of ESOS.

10. Changes in Composition of the Group

Saved as disclosed in the following, there has been no change in the composition of the Group during the current quarter under review.

(a) Acquisition of shares in Lunar Etnik Construction Sdn Bhd

KGB had on 25 July 2012, acquired two (2) ordinary shares of RM1.00 each representing 100% of the total issued and paid-up share capital of Lunar Etnik Construction Sdn Bhd ("LEC") at par.

LEC was incorporated on 17 February 2012 and its authorised and paid-up share capital are RM100,000.00 and RM2.00 respectively. LEC had subsequent changed its name to "Kelington Energy Sdn Bhd" on 6 September 2012 and its intended principal activity is to provide engineering services and general trading.

(b) Incorporation of indirect wholly owned subsidiary - Kelington Healthcare Technologies (S) Pte Ltd

KESG had on 7 September 2012 subscribed 100,000 ordinary shares of SGD 1.00 each representing 100% equity interest in Kelington Healthcare Technologies (S) Pte Ltd ("KHT") in Singapore ("Subscription of Shares").

KHT was incorporated on 7 September 2012 and its issued share capital is SGD100,000.00. KHT's intended principal activities are research and experimental development on medical technologies and other construction, process and installation.

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FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2012

11. Discontinued Operation

There were no discontinued operations within the activities of the Group for the quarter under review.

12. Capital Commitments

There were no capital commitments for the purchase of any property, plant and equipment or any other expenses that were not accounted for in the financial statements of the current quarter under review.

13. Changes in Contingent Liabilities and Contingent Assets

Contingent liabilities of the Group as at 30 September 2012 are as follows:

	Bank	Insurance
	RM'000	RM'000
Performance bond and warranty bond granted to contract customers:		
- Warranty bond	500	544
- Performance bond	2,568	-
Total	<u>3,068</u>	<u>544</u>

14. Material Subsequent Events

Subsequent to the quarter ended 30 September 2012,

On 2 October 2012, the Company repurchased 60,000 of its issued share capital from the open market at the cost of RM0.50 per share. The total consideration paid for the share buy-back of KGB shares, including transaction costs was RM30,219 and was financed by internally generated funds. The shares repurchased are being held as treasury shares in accordance with Section 67A subsection 3(A) (b) of the Companies Act, 1965.

KELINGTON GROUP BERHAD ("KGB")
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B. Additional information required by the Bursa Malaysia's Listing Requirements

1 Review Of Performance

(a) Current Quarter vs. Previous Year Corresponding Quarter

For the quarter ended 30 September 2012, the Group's revenue declined by 30.80% to RM26.41 million.

Revenue contribution from Malaysia operation increased by 56.53% to RM15.92 million due to contribution from the Malaysian subsidiary of a company acquired during the year, Puritec Technologies (M) Sdn Bhd.

Revenue from China, Taiwan and Singapore operations decreased due to the timing difference of projects that have been completed and commencement of new projects that are still in the preliminary stages.

In Taiwan, the decrease in revenue was due to one key base build project for a touch screen panel application, that was undertaken in the previous year's corresponding quarter and is almost completed in the current quarter.

The Group's profit before tax (PBT) remained similar compared to the previous year's corresponding quarter. PBT margins increased from 5.09% in the previous year's corresponding quarter to 7.35%. This is mainly due to the profit contributions from Malaysia and China operation which increased due to the more favourable project mix with higher profit margins in the current quarter.

(b) Current Year-to date vs. Previous Year-to date

For the financial period ended 30 September 2012, the Group's revenue declined by 18.17% to RM77.20 million as compared to RM94.34 million reported in the previous year's corresponding period. This was mainly due to the timing difference of projects that have been completed and commencement of new projects that are still in the preliminary stages.

PBT declined by 25.07% to RM4.75 million as compared to RM6.34 million in the previous year's corresponding period as the Group incurred additional expenses such as increase in personnel costs and integration costs of newly acquired subsidiary, Puritec Technologies (S) Pte Ltd in the first two quarters of the year.

(c) Variation of Results Against Preceding Quarter

For the quarter ended 30 September 2012, the Group's revenue of RM26.41 million represents an increase of 9.74% as compared to the preceding quarter's revenue of RM24.07 million. The Group's PBT increased by RM0.12 million or 6.77% to RM1.94 million as compared to the PBT of RM1.82 million reported in the preceding quarter.

2 Commentary Of Prospects

The Group is optimistic of achieving satisfactory performance for the financial year ending 31 December 2012 as the Group had secured order book of RM130 million as at 31 October 2012.

The Group's strategic plan which includes actively securing new contracts in local and overseas markets and seeking opportunity for strategic alliances in order to establish synergistic results and penetrate into new multi-national customers will continue to drive the Group to better performance.

3 Profit Forecast and Profit Guarantee

The Company did not announce any profit forecast or profit estimate for the FYE 31 December 2012 in any public document and hence this information is not applicable.

4 Profit for the Period

	Quarter ended		Year-to-date ended	
	30/9/2012	30/9/2011	30/9/2012	30/9/2011
	RM'000	RM'000	RM'000	RM'000
Profit for the period is arrived at after crediting/ (charging):				
Interest income	3	27	33	159
Interest expense	(39)	(13)	(128)	(40)
Depreciation and amortisation	(320)	(278)	(951)	(806)
Foreign exchange gain or (loss)	(104)	227	(68)	188

Save as disclosed above, the other items as required under Appendix 9B, Part A(16) of the Bursa Listing Requirements are not applicable.

5 Income Tax Expense

	Current quarter ended 30/9/12	Cumulative Year to date ended 30/9/12
	RM'000	RM'000
Current tax:		
- for the financial period	411	739

The effective tax rate of the Group for the current financial period under review is lower than the statutory tax rate mainly due to certain income arising from KGB's subsidiary, Kelington Technologies Sdn Bhd, which is Pioneer Status Company being tax exempted.

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6 Unquoted Investments / Properties

There were no sales of unquoted investments or properties during the current quarter under review and current financial year to date.

7 Purchase or Disposal of Quoted Securities

There were no purchase or disposal of quoted securities during the current interim period under review and financial year to date.

8 Corporate Proposal

During the quarter under review, there is no corporate proposal announced but not completed.

9 Group Borrowings

(a) Breakdown of the Group's borrowings and debt securities as at 30 September were as follows:

	Secured RM'000	Unsecured RM'000	Total RM'000
Short-term borrowing	7,005	-	7,005
Long-term borrowing	902	-	902
Total Borrowings	<u>7,907</u>	<u>-</u>	<u>7,907</u>

(b) Foreign currency borrowings and debt securities in RM equivalent as at 30 September were as follows:

Foreign currency	RM'000
Singapore Dollar	<u>3,688</u>
Total	<u>3,688</u>

10 Off Balance Sheet Financial Instruments

There were no off balance sheet financial instruments as at the date of this quarterly announcement.

11 Material Litigation

There was no pending material litigation from 1 July 2012 up to the date of this quarterly announcement.

12 Dividends Payable

There were no dividends proposed during the current quarter ended 30 September 2012.

13 Earnings Per Share

The earnings per share for the quarter and cumulative year to date are computed as follow:

	Current Quarter Ended		Cumulative Year To Date Ended	
	30/9/2012	30/9/2011	30/9/2012	30/9/2011
Profit After Taxation (RM'000)	<u>1,530</u>	<u>1,511</u>	<u>4,011</u>	<u>5,671</u>
Weighted average number of ordinary shares in issue ('000)	<u>125,639</u>	<u>76,928</u>	<u>94,830</u>	<u>76,928</u>
Basic Earnings Per Share (Sen)	<u>1.22</u>	<u>1.96</u>	<u>4.23</u>	<u>7.37</u>
Diluted Earnings Per Share (Sen) #	<u>1.20</u>	<u>N/A</u>	<u>4.15</u>	<u>N/A</u>

Note :

- Assuming the full exercise of 12,784,200 share options under Employees' Share Option Scheme.

14 DISCLOSURE OF REALISED AND UNREALISED PROFITS/ LOSSES

	Cumulative Year to date ended 30/9/12 RM'000	Cumulative Year to date ended 30/9/11 RM'000
Total retained profits of KGB:		
- Realised	28,634	29,885
- Unrealised	(573)	(21)
Total group retained profits as per consolidated accounts	<u>28,061</u>	<u>29,864</u>