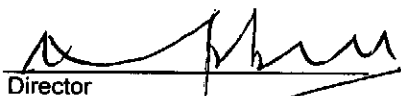


CIBONEY GROUP LIMITED
UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT MAY 31, 2013

	<u>Unaudited</u> May-13 <u>\$000</u>	<u>Audited</u> May-12 <u>\$000</u>
CURRENT ASSETS		
Cash & Deposits	315	7,309
Resale Agreements	30,603	26,495
Income Tax recoverable	5,047	4,748
Land for resale	44,000	44,000
	<u>79,965</u>	<u>82,552</u>
CURRENT LIABILITIES		
Accounts payable	1,923	1,106
Interest payable	99,448	99,448
	<u>101,371</u>	<u>100,554</u>
NET CURRENT LIABILITIES	<u>(21,406)</u>	<u>(18,002)</u>
Financed by:		
Share capital	329,436	329,436
Reserves	46,213	46,213
Accumulated deficit	(396,855)	(393,651)
	<u>(21,206)</u>	<u>(18,002)</u>

UNAUDITED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
YEAR ENDING MAY 31, 2013

	Quarter ended May-13 <u>\$000</u>	Quarter ended May-12 <u>\$000</u>	Year ended May-13 <u>\$000</u>	Year ended May-12 <u>\$000</u>
Financial Income	232	351	1,157	1,562
Other Income	0	0	0	-
	<u>232</u>	<u>351</u>	<u>1,157</u>	<u>1,562</u>
Exchange Gains	737	314	3,410	792
Other Expenses	(2,627)	(3,434)	(7,771)	(8,555)
Group Operating Expenses	(1,890)	(3,120)	(4,361)	(7,763)
Net profit/(loss) before tax	(1,658)	(2,769)	(3,204)	(6,201)
Taxation	-	-	-	-
Profit/(loss) after tax	<u>(1,658)</u>	<u>(2,769)</u>	<u>(3,204)</u>	<u>(6,201)</u>
(Loss)/profit per stock unit	<u>(0.30) ¢</u>	<u>(0.51) ¢</u>	<u>(0.59) ¢</u>	<u>(1.14) ¢</u>


 Director


 Director

July 10, 2013
 Date

Basis of Presentation

These consolidated financial statements have been prepared in accordance with the accounting policies set out in note 2 of the audited financial statements for the year ended May 31, 2010. The Group has adopted Revised IAS 1 which became effective for accounting periods commencing January 1, 2009.

CIBONEY GROUP LIMITED
UNAUDITED CONSOLIDATED STATEMENT OF CHANGES IN STOCKHOLDERS NET DEFICIT
YEAR ENDED MAY 31, 2013

	Share Capital <u>\$000</u>	Capital Reserve <u>\$000</u>	Accumulated Deficit <u>\$000</u>	Total <u>\$000</u>	31.5.12 <u>\$'000</u>
Balances at 31/5/12	329,436	46,213	(393,651)	(18,002)	(11,801)
Profit/(loss) for year	-	-	(3,204)	(3,204)	(6,201)
	<u>329,436</u>	<u>46,213</u>	<u>(396,855)</u>	<u>(21,206)</u>	<u>(18,002)</u>

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOW
YEAR ENDED MAY 31, 2013

	Year ended 31.05.13 <u>\$000</u>	Year ended 31.5.12 <u>\$000</u>
Cash flows from operating activities		
Net profit/(loss)	(3,204)	(6,201)
Items not involving cash	(3,410)	(792)
	<u>(6,614)</u>	<u>(6,993)</u>
Changes in non-cash working Capital components	(3,790)	5,766
Net cash used in Operating activities	<u>(10,404)</u>	<u>(1,227)</u>
Net cash provided by Investing activities		
Cash provided/(used) by Foreign Exchange effect	3,410	792
Net increase/(decrease) in short term deposits	<u>(6,994)</u>	<u>(435)</u>
Cash & Short term deposits at beginning of period	7,309	7,744
Cash & Short term deposits at end of period	<u>315</u>	<u>7,309</u>

TOP TEN (10) STOCKHOLDERS AS AT MAY 31, 2013

TRUMPTON	223,406,286
CROWN EAGLE LIFE INSURANCE COMPANY	137,454,760
MARSTON GORDON	30,207,510
EAGLE MERCHANT BANK OF JAMAICA LTD.	16,529,376
EAGLE MERCHANT BANK OF JAMAICA LTD. EQUITY A/C	15,500,000
LARRY CHIN	6,277,288
BRIDGETON MANAGEMENT SERVICES	2,603,471
WILLIAM BERISFORD EDWARDS	2,520,000
GLADSTONE CHARLES WHITE	2,225,333
PAUL LAI	2,120,000
TOTAL	438,844,024

INTEREST OF DIRECTORS AND SENIOR MANAGEMENT

The interest of the Directors and Senior Management holding office as at May 31, 2013 in the ordinary stock units of the Company were as follows:

GEOFFREY MESSADO	22,000
ROBERT STEPHENS	20,000
MICHAEL CAMPBELL	Nil
ERROL CAMPBELL	Nil
TOTAL	42,000