

EA HOLDINGS BERHAD (878041-A)

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2010

	----- Individual Quarter -----		----- Cumulative Quarter -----	
	Current year quarter 30 September 2010	Preceding year corresponding quarter 30 September 2009	Current year to date 30 September 2010	Preceding year corresponding period 30 September 2009
	RM'000	RM'000	RM'000	RM'000
Revenue	6,529	N/A	17,116	N/A
Cost of Sales	<u>(4,461)</u>	<u>N/A</u>	<u>(9,600)</u>	<u>N/A</u>
Gross Profit	2,068	N/A	7,516	N/A
Other Operating Income	9	N/A	12	N/A
Operating Expenses	<u>(1,235)</u>	<u>N/A</u>	<u>(3,669)</u>	<u>N/A</u>
Operating Profit	842	N/A	3,859	N/A
Finance cost	<u>(5)</u>	<u>N/A</u>	<u>(5)</u>	<u>N/A</u>
Profit Before Tax	837	N/A	3,854	N/A
Taxation	<u>(1)</u>	<u>N/A</u>	<u>(2)</u>	<u>N/A</u>
Profit After Tax	836	N/A	3,852	N/A
Other comprehensive income	-	N/A	-	N/A
Total comprehensive income	<u><u>836</u></u>	<u><u>N/A</u></u>	<u><u>3,852</u></u>	<u><u>N/A</u></u>
Profit attributable to :				
Equity holders of the Company	<u><u>836</u></u>	<u><u>N/A</u></u>	<u><u>3,852</u></u>	<u><u>N/A</u></u>
Total comprehensive income attributable to :				
Equity holders of the Company	<u><u>836</u></u>	<u><u>N/A</u></u>	<u><u>3,852</u></u>	<u><u>N/A</u></u>
Weighted average no. of ordinary shares in issue ('000)	150,218	N/A	110,862	N/A
Earnings per share (sen):-				
a) Basic	0.56	N/A	3.47	N/A

Notes :

N/A Not Applicable

(i) Basic earnings per share for the quarter and financial period is calculated based on the net profit divided by the weighted average number of ordinary shares for the quarter and financial period respectively.

(ii) The Unaudited Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Proforma Consolidated Financial Information and the Accountants' Report for the financial year ended 31 December 2009 as disclosed in the Prospectus of the Company dated 28 June 2010 and the accompanying notes attached to this interim financial report.

(iii) No comparative figures are available as EA Holdings Berhad was listed on the ACE Market of Bursa Malaysia Securities Berhad ("Bursa Securities") on 20 July 2010.

EA HOLDINGS BERHAD (878041-A)**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2010**

	As at 30 September 2010 (Unaudited) RM'000	As at 31 December 2009 (Unaudited) RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	1,482	N/A
Intangible Assets - Goodwill on consolidation	1,767	N/A
Intangible Assets - R&D expenditure	1,305	N/A
	<u>4,554</u>	<u>N/A</u>
Current assets		
Inventories	270	N/A
Receivables	15,492	N/A
Cash And Cash Equivalents	4,955	N/A
	<u>20,717</u>	<u>N/A</u>
Total Assets	<u>25,271</u>	<u>N/A</u>
EQUITY AND LIABILITIES		
Equity Attributable to Equity Holders of the Company		
Share capital	15,500	N/A
Share premium	4,010	N/A
Retained profits	3,852	N/A
Shareholders' equity	<u>23,362</u>	<u>N/A</u>
Non-current liabilities		
Hire purchase creditor	98	
Deferred tax liabilities	96	N/A
	<u>194</u>	<u>N/A</u>
Current liabilities		
Payables	1,151	N/A
Hire purchase creditor	560	
Provision for taxation	4	N/A
	<u>1,715</u>	<u>N/A</u>
Total liabilities	1,909	N/A
Total equity and liabilities	<u>25,271</u>	<u>N/A</u>
Net assets per share attributable to ordinary equity holders of the Company (RM)	<u>0.15</u>	<u>N/A</u>

Notes :

N/A Not Applicable

- (i) The Unaudited Condensed Consolidated Statements of Financial Position should be read in conjunction with the Proforma Consolidated Financial Information and the Accountants' Report for the financial year ended 31 December 2009 as disclosed in the Prospectus of the Company dated 28 June 2010 and the accompanying notes attached to this interim financial report.
- (ii) No comparative figures are available as EA Holdings Berhad was listed on the ACE Market of Bursa Securities on 20 July 2010.

EA HOLDINGS BERHAD (878041-A)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2010**

	Current year to date 30 September 2010 (Unaudited) RM'000	Preceding year corresponding period 30 September 2009 (Unaudited) RM'000
CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Taxation	3,854	N/A
Adjustments for Non-cash items	<u>197</u>	<u>N/A</u>
Operating profit before working capital changes	4,051	N/A
Changes in working capital		
Net change in inventories	(24)	N/A
Net change in trade and other receivables	(9,193)	N/A
Net change in trade and other payables	<u>1,047</u>	<u>N/A</u>
	(4,119)	N/A
Net cash from operations		
Tax paid	<u>(1)</u>	<u>N/A</u>
Net cash used in operating activities	<u>(4,120)</u>	<u>N/A</u>
CASH FLOW FROM INVESTING ACTIVITIES		
R&D expenditure paid	(1,305)	N/A
Purchase of plant and equipment	<u>(921)</u>	<u>N/A</u>
Net cash used in investing activities	<u>(2,226)</u>	<u>N/A</u>
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issuance of share capital	10,000	N/A
Listing expenses paid	(1,990)	N/A
Hire Purchase	658	N/A
Interest received	11	N/A
Interest paid	<u>(6)</u>	<u>N/A</u>
Net cash generated from financing activities	<u>8,673</u>	<u>N/A</u>
Net Change in Cash and Cash Equivalents	2,327	N/A
Cash and Cash Equivalents at beginning of the period	2,628	N/A
Cash and Cash Equivalents at end of the period	<u><u>4,955</u></u>	<u><u>N/A</u></u>

Notes :

N/A Not Applicable

- (i) The Unaudited Condensed Consolidated Cash Flow Statements should be read in conjunction with the Proforma Consolidated Financial Information and the Accountants' Report for the financial year ended 31 December 2009 as disclosed in the Prospectus of the Company dated 28 June 2010 and the accompanying notes attached to this interim financial report.
- (ii) No comparative figures are available as EA Holdings Berhad was listed on the ACE Market of Bursa Securities on 20 July 2010.

EA HOLDINGS BERHAD (878041-A)**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2010**

	<- Non-distributable ->	<-Distributable->		
	Share Capital RM'000	Share Premium RM'000	Retained Profits RM'000	Total RM'000
Balance as at 1 January 2010	- ^	-	-	- ^
Issue of share capital	15,500	6,000	-	21,500
Listing expenses	-	(1,990)	-	(1,990)
Profit for the period	-	-	3,852	3,852
Balance as at 30 September 2010	<u>15,500</u>	<u>4,010</u>	<u>3,852</u>	<u>23,362</u>

Notes :

^ Representing RM100

- (i) The Unaudited Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Proforma Consolidated Financial Information and the Accountants' Report for the financial year ended 31 December 2009 as disclosed in the Prospectus of the Company dated 28 June 2010 and the accompanying notes attached to this interim financial report.
- (ii) No comparative figures are available as EA Holdings Berhad was listed on the ACE Market of Bursa Securities on 20 July 2010.