

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 December 2013

CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

(The figures have not been audited)

	Individual Financial Quarter Ended		Cumulative Financial Quarter Ended	
	31.12.2013 RM'000	31.12.2012 RM'000	31.12.2013 RM'000	31.12.2012 RM'000
Revenue	46,036	44,004	46,036	N/A
Results from operating activities	4,545	4,391	4,545	N/A
Finance costs	(162)	(250)	(162)	N/A
Finance income	42	37	42	N/A
Net finance costs	(120)	(213)	(120)	N/A
Profit before tax	4,425	4,178	4,425	N/A
Tax expense	(1,127)	(968)	(1,127)	N/A
Profit for the period	3,298	3,210	3,298	N/A
Other comprehensive income, net of tax				
Foreign currency translation differences for foreign operations	(9)	6	(9)	N/A
Total other comprehensive income for the period	(9)	6	(9)	N/A
Total comprehensive income for the period	3,289	3,216	3,289	N/A

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CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (continued)

(The figures have not been audited)

	Individual Financial Quarter Ended		Cumulative Financial Quarter Ended	
	31.12.2013 RM'000	31.12.2012 RM'000	31.12.2013 RM'000	31.12.2012 RM'000
Profit attributable to:				
Owners of the parent	3,300	3,206	3,300	N/A
Non-controlling interests	(2)	4	(2)	N/A
	<u>3,298</u>	<u>3,210</u>	<u>3,298</u>	<u>N/A</u>
Total comprehensive income attributable to:				
Owners of the parent	3,292	3,211	3,292	N/A
Non-controlling interests	(3)	5	(3)	N/A
	<u>3,289</u>	<u>3,216</u>	<u>3,289</u>	<u>N/A</u>
Earnings per share:				
- Basic (sen)	<u>2.54</u>	<u>2.58</u>	<u>2.54</u>	<u>N/A</u>
- Diluted (sen)	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

Notes:

1) N/A – Not applicable

2) The unaudited Condensed Consolidated Statements of Profit or loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial period ended 30 September 2013 and the accompanying explanatory notes attached to the interim financial statements.

3) On 21 May 2013, the company had announced the change in financial year end from 31 December to 30 September. Pursuant to the above, comparative figures for the cumulative period ended 31 December 2012 are not presented.

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 December 2013

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

(The figures have not been audited)

	(Unaudited) 31.12.2013 RM'000	(Audited) 30.09.2013 RM'000
ASSETS		
Non-current assets		
Plant and equipment	8,408	8,372
Intangible assets	2,433	2,523
Investment properties	191	191
Other investments	10	10
Deferred tax assets	2,227	1,937
Total non-current assets	13,269	13,033
Current assets		
Inventories	38,074	39,245
Trade and other receivables	74,212	81,369
Deposits and prepayments (including derivative)	2,610	1,353
Current tax assets	459	-
Cash and cash equivalents	28,355	24,028
	143,710	145,995
Assets classified as held for sale	-	215
Total current assets	143,710	146,210
TOTAL ASSETS	156,979	159,243
EQUITY AND LIABILITIES		
Equity		
Share capital	65,000	65,000
Reserves	48,558	45,266
Total equity attributable to owners of the Company	113,558	110,266
Non-controlling interests	561	564
TOTAL EQUITY	114,119	110,830

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CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

(The figures have not been audited)

	Note	(Unaudited) 31.12.2013 RM'000	(Audited) 30.09.2013 RM'000
EQUITY AND LIABILITIES (continued)			
Non-current liabilities			
Loans and borrowings	B7	553	511
Deferred tax liabilities		411	501
Total non-current liabilities		964	1,012
Current liabilities			
Loans and borrowings	B7	8,897	11,620
Trade and other payables (including derivative)		29,186	32,498
Deferred income		3,813	2,437
Current tax liabilities		-	846
Total current liabilities		41,896	47,401
TOTAL LIABILITIES		42,860	48,413
TOTAL EQUITY AND LIABILITIES		156,979	159,243
Net assets per share attributable to equity holders of the Company (RM)		0.88	0.85

(The unaudited Condensed Consolidated Statements of Financial Position should be read in conjunction with the Audited Financial Statements for the financial period ended 30 September 2013 and the accompanying explanatory notes attached to the interim financial statements.)

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CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

(The figures have not been audited)

	<u>Non-Distributable</u>			<u>Distributable</u>	Total RM'000	Non-Controlling Interest RM'000	Total Equity RM'000
	Share Capital RM'000	Share Premium RM'000	Translation Reserve RM'000	Retained Earnings RM'000			
<u>3 Months Period Ended</u>							
<u>31 December 2013</u>							
At 1 October 2013	65,000	4,302	234	40,730	110,266	564	110,830
Total comprehensive income	-	-	(8)	3,300	3,292	(3)	3,289
Dividend to owners of the Company	-	-	-	-	-	-	-
At 31 December 2013	65,000	4,302	226	44,030	113,558	561	114,119

Notes:

1) *The unaudited Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial period ended 30 September 2013 and the accompanying explanatory notes attached to the interim financial statements.*

2) *On 21 May 2013, the company had announced the change in financial year end from 31 December to 30 September. Pursuant to the above, comparative figures for the cumulative period ended 31 December 2012 are not presented.*

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 December 2013

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

(The figures have not been audited)

	3 Months Period Ended	
	31.12.2013	31.12.2012
	RM'000	RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	4,425	N/A
Adjustments for:		
Amortisation of investment properties	*	N/A
Amortisation of development costs	67	N/A
Allowance for foreseeable losses	282	N/A
Depreciation of plant and equipment	353	N/A
Loss on disposal of plant and equipment	5	N/A
Gain on disposal of asset classified as held for sale	(115)	N/A
Fair value gain on forward exchange contracts, net	(31)	N/A
Finance costs	162	N/A
Finance income	(42)	N/A
Unrealised foreign exchange gain	(21)	N/A
	<hr/>	<hr/>
Operating profit before working capital changes	5,085	N/A
Changes in working capital:		
Changes in inventories	1,168	N/A
Changes in trade and other receivables, deposits and prepayments	5,692	N/A
Changes in trade and other payables and deferred income	(1,731)	N/A
	<hr/>	<hr/>
Cash generated from operations	10,214	N/A
Income tax paid	(2,812)	N/A
Interest paid	(152)	N/A
Interest received	42	N/A
	<hr/>	<hr/>
Net cash generated from operating activities	7,292	N/A
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of plant and equipment	16	N/A
Purchase of plant and equipment	(253)	N/A
	<hr/>	<hr/>
Net cash used in investing activities	(237)	N/A

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 December 2013

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (continued)

(The figures have not been audited)

	3 Months Period Ended	
	31.12.2013	31.12.2012
	RM'000	RM'000
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of loans and borrowings	(2,646)	N/A
Repayment of finance lease liabilities	(112)	N/A
Interest paid	(10)	N/A
Net cash used in financing activities	(2,768)	N/A
Net increase in cash and cash equivalents	4,287	N/A
Foreign exchange differences on cash held	97	N/A
Cash and cash equivalents at beginning of the financial period	23,754	N/A
Cash and cash equivalents at end of the financial period	28,138	N/A
Cash and cash equivalents included in the statements of cash flows comprise:-		
Cash and bank balances	17,791	N/A
Liquid investment	5,915	N/A
Deposit	4,649	N/A
Bank overdrafts	(217)	N/A
	28,138	N/A

Notes:

1) * Denote less than RM1,000

2) N/A – Not applicable

3) *The unaudited Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial period ended 30 September 2013 and the accompanying explanatory notes attached to the interim financial statements.*

4) *On 21 May 2013, the company had announced the change in financial year end from 31 December to 30 September. Pursuant to the above, comparative figures for the cumulative period ended 31 December 2012 are not presented.*

A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”)

A1. Basis of Preparation

On 21 May 2013, the company had announced the change in financial year end from 31 December to 30 September.

The unaudited interim financial statements for the period ended 31 December 2013, have been prepared in accordance with MFRS 134, *Interim Financial Reporting* issued by the Malaysian Accounting Standard Board (“MASB”) and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”).

The unaudited interim financial statements should be read in conjunction with the annual audited financial statements of the Group for the financial period ended 30 September 2013. The 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 period ended 30 September 2013.

The Group has adopted the Malaysia Financial Reporting Standards (“MFRS”) framework issued by MASB with effect from 1 January 2012.

At the date of issuance of this unaudited interim financial statements, the MFRSs, amendments to MFRSs and IC Interpretation have been issued by MASB but not yet effective are as listed below:

<i>MFRSs, Interpretations and Amendments to MFRSs and IC Interpretation</i>	<i>Effective for annual periods beginning on or after</i>
- Amendments to MFRS 10, <i>Consolidated Financial Statements: Investment Entities</i>	1 January 2014
- Amendments to MFRS 12, <i>Disclosure of Interests in Other Entities: Investment Entities</i>	1 January 2014
- Amendments to MFRS 127, <i>Separate Financial Statements (2011): Investment Entities</i>	1 January 2014
- Amendments to MFRS 132, <i>Financial Instruments: Presentation – Offsetting Financial Assets and Financial Liabilities</i>	1 January 2014
- Amendments to MFRS 136, <i>Impairment of Assets – Recoverable Amount Disclosures for Non-Financial Assets</i>	1 January 2014
- Amendments to MFRS 139, <i>Financial Instruments: Recognition and Measurement – Novation of Derivatives and Continuation of Hedge Accounting</i>	1 January 2014
- IC Interpretation 21, <i>Levies</i>	1 January 2014

A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”) (continued)

<i>MFRSs, Interpretations and Amendments to MFRSs and IC Interpretation</i>	<i>Effective for annual periods beginning on or after</i>
- Amendments to MFRS 2, <i>Share-based Payment (Annual Improvements 2010-2012 Cycle)</i>	1 July 2014
- Amendments to MFRS 3, <i>Business Combinations (Annual Improvements 2010-2012 Cycle and 2011-2013 Cycle)</i>	1 July 2014
- Amendments to MFRS 8, <i>Operating Segments (Annual Improvements 2010-2012 Cycle)</i>	1 July 2014
- Amendments to MFRS 13, <i>Fair Value Measurement (Annual Improvements 2010-2012 Cycle and 2011-2013 Cycle)</i>	1 July 2014
- Amendments to MFRS 116, <i>Property, Plant and Equipment (Annual Improvements 2010-2012 Cycle)</i>	1 July 2014
- Amendments to MFRS 119, <i>Employee Benefits – Defined Benefit Plans: Employee Contributions</i>	1 July 2014
- Amendments to MFRS 138, <i>Intangible Assets (Annual Improvements 2010-2012 Cycle)</i>	1 July 2014
- Amendments to MFRS 124, <i>Related Party Disclosures (Annual Improvements 2010-2012 Cycle)</i>	1 July 2014
- Amendments to MFRS 140, <i>Investment Properties (Annual Improvements 2011-2013 Cycle)</i>	1 July 2014
- MFRS 9, <i>Financial Instruments (2009)</i>	1 January 2015
- MFRS 9, <i>Financial Instruments (2010)</i>	1 January 2015
- Amendments to MFRS 7, <i>Financial Instruments : Disclosures – Mandatory Effective Date of MFRS 9 and Transition Disclosures</i>	1 January 2015

A2. Auditors’ Report on Preceding Annual Financial Statements

There was no qualification in the audit report of the preceding annual financial statements.

A3. Seasonality or Cyclical Factors

Save for certain business activities which are project based, our Group does not experience any material seasonality.

A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”) (continued)

A4. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows

During the current financial quarter under review, there were no items or events that arose, which affected assets, liabilities, equity, net income or cash flows, that are unusual by reason of their nature, size or incidence.

A5. Nature and Amount of Changes in Estimates

There were no material changes in estimates during the financial quarter under review.

A6. Debts and Securities

There were no issuances, cancellations, repurchases and repayments of debt and equity securities for the current financial quarter under review.

A7. Dividends Paid and Distributed

During the quarter under review, no dividend was declared and paid.

A8. Segmental Information

Segment information in respect of the Group’s business activities for the current period year to date ended 31 December 2013.

	Turnover RM’000	Profit before Tax RM’000
Marketing and Distribution	19,208	1,786
Manufacturing	21,564	514
Services	5,264	2,125
Reportable segment	46,036	4,425

A9. Subsequent Material Event

There were no material events subsequent to the end of current quarter that have not been reflected in the financial statements.

A10. Changes in the Composition of the Group

There were no changes in the composition of the Group during the current quarter.

A11. Capital Commitments

Outstanding commitments in respects of capital expenditure for the Group at reporting date not provided for in the financial statements are:

Balance purchase consideration on acquisition of plant and equipment	RM’000 14,370
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**A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”)
(continued)**

A12. Changes in Contingent Liabilities

Corporate guarantee given by the Company to secure banking facilities granted to subsidiaries:

	RM’000
At 01.10.2013	94,809
Increase in borrowing facilities	1,650
At 31.12.2013	<u>96,459</u>

Performance guarantee given by subsidiaries for performance of contracts issued to third parties:

At 01.10.2013	4,362
Addition	602
At 31.12.2013	<u>4,964</u>

A13. Significant Related Party Transactions

The Group has the following significant transactions with the related parties during the financial quarter under review:

Company	Relationship
CTL Automation Sdn Bhd (“CTL”)	A company in which two (2) of the directors and substantial shareholders are the brother and sister-in-law of the Executive Director, Mr. Lim Joo Swee respectively.
Platinum Group	A group of companies in which a director and substantial shareholder is the brother-in-law of the Executive Director, Mr. Lee Peng Sian.

	Cumulative Financial Quarter Ended	
	31.12.2013 RM’000	31.12.2012 RM’000
<u>CTL Automation Sdn Bhd (“CTL”)</u>		
- Repairs and purchase of elevators parts	(114)	N/A
<u>Platinum Group</u>		
- Sales of power equipment, supply, install, testing and commissioning of electrical work and equipment, and maintenance of elevator	32	N/A

Note:

N/A – Not applicable

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B)

B1. Review of Performance for the Current Quarter ended 31 December 2013

	Individual Financial Quarter Ended		% change
	31.12.2013 RM'000	31.12.2012 RM'000	
Revenue			
Marketing and Distribution	19,208	19,067	0.7%
Manufacturing	21,564	19,341	11.5%
Services	5,264	5,596	(5.9%)
Total	46,036	44,004	4.6%
Profit before Tax ("PBT")			
Marketing and Distribution	1,786	1,982	(9.9%)
Manufacturing	514	1,761	(70.8%)
Services	2,125	424	401.2%
Total	4,425	4,167	6.2%

Reconciliation of reportable segment profit or loss

	Individual Financial Quarter Ended 31.12.2012 RM'000
Total profit for reportable segments	4,167
- Listing expenses	11
Consolidated profit before tax	4,178

The total revenue of the Group for the current quarter increased by RM2.04 million or 4.6% as compared to the preceding year corresponding quarter mainly contributed by Marketing and Distribution and Manufacturing segments.

The total PBT of the Group for the current quarter increased by RM0.26 million or 6.2% corresponding with higher revenue.

In connection with the listing of the company on the main market of Bursa Securities in April 2012, the Group had reversed the listing expenses over accrued of RM0.01 million in the previous year corresponding quarter. Therefore, the consolidated PBT of the Group was RM4.18 million.

Comparing the Group current period's PBT of RM4.43 million against the consolidated PBT of the corresponding quarter of RM4.18 million, the increase was RM0.25 million or 5.9%.

**B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS
(APPENDIX 9B) (continued)**

B1. Review of Performance for the Current Quarter ended 31 December 2013 (Cont'd)

(i) Marketing and Distribution Segment

Current quarter revenue increased by RM0.14 million or 0.7% mainly due to higher sales from electrical and electronics components.

However, current quarter PBT decreased by RM0.20 million or 9.9% mainly due to lower sales of better margin products from a less favourable product mix.

(ii) Manufacturing Segment

Current quarter revenue increased by RM2.22 million or 11.5% mainly due to higher revenue from elevator projects and busduct.

Current quarter PBT however decreased by RM1.25 million or 70.8% mainly due to higher execution of elevator projects that bear lower margins.

(iii) Service Segment

Current quarter revenue decreased by RM0.33 million or 5.9% mainly due to lesser project execution of electrical and security systems.

However, current quarter PBT increased by RM1.70 million or 401.2% mainly contributed by elevators maintenance and repair sales.

B2. Review of Current Quarter Performance against Preceding Quarter

	Individual Financial Quarter Ended		% change
	31.12.2013 RM'000	30.09.2013 RM'000	
Revenue			
Marketing and Distribution	19,208	18,547	3.6%
Manufacturing	21,564	29,536	(27.0%)
Services	5,264	4,111	28.1%
Total	46,036	52,194	(11.8%)
Profit before Tax ("PBT")			
Marketing and Distribution	1,786	2,130	(16.2%)
Manufacturing	514	4,385	(88.3%)
Services	2,125	631	236.8%
Total	4,425	7,146	(38.1%)

**B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS
(APPENDIX 9B) (continued)**

B2. Review of Current Quarter Performance against Preceding Quarter (Cont'd)

The total revenue of the Group for the current quarter decreased by RM6.15 million or 11.8% against preceding quarter mainly due to lower sales from Manufacturing segments.

The total PBT of the Group for the current quarter decreased by RM2.72 million or 38.1% for the same reason.

(i) Marketing and Distribution Segment

Revenue increased by RM0.66 million or 3.6% mainly contributed by electrical and electronics components.

Current quarter PBT however, decreased by RM0.34 million or 16.2% mainly due to lower sales of better margin products from a less favourable product mix.

(ii) Manufacturing Segment

Current quarter revenue decreased by RM7.98 million or 27.0% mainly due to lower sales from elevator projects and busduct.

Current quarter PBT decreased by RM3.87 million or 88.3% for the same reason.

(iii) Services Segment

Current quarter revenue increased by RM1.15 million or 28.0 % mainly contributed by elevator maintenance contracts.

Current quarter PBT increased by RM1.49 million or 236.8% for the same reason.

B3. Commentary on Prospects

Barring any unforeseen circumstances, the Board of Directors of the Company is optimistic on the Group's performance and expects the Group to deliver satisfactory results for the financial year ending 30 September 2014.

B4. Profit Forecast

Profit forecast was not provided.

**B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS
(APPENDIX 9B) (continued)**

B5. Tax Expense

	Individual Financial Quarter Ended 31.12.2013 RM'000	Cumulative Financial Quarter Ended 31.12.2013 RM'000
Current tax expense		
Malaysia - current year	1,502	1,502
Overseas - current year	6	6
	1,508	1,508
Deferred tax expense		
Origination and reversal of temporary differences		
- current year	(381)	(381)
- prior year	*	*
	(381)	(381)
	1,127	1,127

Note:

* Denote less than RM1,000

B6. Status of Corporate Proposals Announced

(a) Status of Corporate Proposal Announced but Not Completed

There were no corporate proposals announced but not completed as at the date of this report.

(b) Utilisation of Proceeds Raised From Corporate Exercise

The Initial Public Offering ("IPO") consisted of 23.0 million new ordinary shares of RM0.50 each ("EITA shares") and offer for sale of 17.0 million EITA shares at an issue price of RM0.76. The IPO raised proceeds of RM17.48 million for the Company ("IPO Proceeds").

As at 31 December 2013, the status of utilisation of proceeds is as follow:

Description of Utilisation	Time Frame for Utilisation	Proposed Utilisation RM'000	Actual Utilisation RM'000	Balance RM'000	Re- allocation RM'000
(i) Expansion and improvements of manufacturing and business facilities	Within 36 months	8,851	4,267	4,584	-
(ii) Expansion in R&D	Within 24 months	3,750	1,017	2,733	-
(iii) Working capital	Within 12 months	2,079	2,127	-	48
(iv) Estimated listing expenses	Immediate	2,800	2,752	-	(48)
Total Public Issue Proceeds		17,480	10,163	7,317	-

**B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS
(APPENDIX 9B) (continued)**

B7. Group Borrowings

The Group borrowings as at 31 December 2013 were as follow:-

	Cumulative Financial Quarter Ended	
	31.12.2013	31.12.2012
	RM'000	RM'000
Non-current		
Finance lease liabilities	553	N/A
Current		
Bank overdrafts – unsecured	217	N/A
Bills payable – unsecured	8,350	N/A
Finance lease liabilities	330	N/A
	8,897	N/A
Total group borrowing	9,450	N/A

Note:

N/A – Not applicable

B8. Change in Material Litigations

There were no outstanding material litigations as at the date of this report.

B9. Proposed Dividend

At the forthcoming Annual General Meeting, a first and final dividend in respect of the financial period ended 30 September 2013 of 3.0 sen per ordinary share under the single tier system amounting to RM3.9 million will be proposed for shareholders' approval.

**B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS
(APPENDIX 9B) (continued)**

B10. Earnings per Ordinary Share

(a) Basic earnings per ordinary share (“EPS”)

The calculation of EPS was based on the profit attributable to ordinary shareholders and a weighted average number of ordinary shares in issue during the financial period calculated as follows:

	Individual Financial Quarter Ended		Year-to-date Ended	
	31.12.2013	31.12.2012	31.12.2013	31.12.2012
Profit for the period attributable to owners (RM'000)	3,300	3,206	3,300	N/A
Weighted average number of ordinary shares in issue ('000)	130,000	124,030	130,000	N/A
Basic EPS (sen)	<u>2.54</u>	<u>2.58</u>	<u>2.54</u>	<u>N/A</u>

(b) Diluted EPS

The Group did not issue any financial instruments, convertible securities and / or other contracts that may entitle its holders to new ordinary shares and therefore dilute its basic earnings per share.

Note:

N/A – Not applicable

B11. Financial Instruments

Outstanding derivatives as at 31 December 2013 is as follow:

Type of derivatives	Contract / Notional Value RM'000	Fair Value Through Profit or Loss RM'000
Less than 1 year:-		
Forward exchange contract-buy	<u>565</u>	<u>(8)</u>

There are no changes to policies related to financial instruments since last financial year.

**B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS
(APPENDIX 9B) (continued)**

B12. Realised and Unrealised Retained Earnings

	As At 31.12.2013 RM'000	As At 30.09.2013 RM'000
Total retained profits of the Company and its subsidiaries:		
- Realised	47,946	44,512
- Unrealised	1,892	1,790
	<u>49,838</u>	<u>46,302</u>
Less: Consolidation adjustments	(5,808)	(5,572)
The retained earnings as per condensed consolidated financial statements	<u>44,030</u>	<u>40,730</u>

B13. Notes to Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income

	Individual Financial Quarter Ended		Year-to-date Ended	
	31.12.13 RM'000	31.12.12 RM'000	31.12.13 RM'000	31.12.12 RM'000
Profit for the period is arrived after charging / (crediting):				
Other income including investment income	-	(490)	-	N/A
Allowance for diminution in value of other investment	6	-	6	N/A
Depreciation and amortisation	420	378	420	N/A
Provision for / (reversal of) allowance for doubtful debts	124	(140)	124	N/A
Provision for or write off of inventories	380	618	380	N/A
Loss on disposal of plant and equipment	5	-	5	N/A
Gain on disposal of asset classified as held for sale	(115)	-	(115)	N/A
Impairment of assets	-	20	-	N/A
Foreign exchange loss	229	151	229	N/A
Allowance for foreseeable loss	282	286	282	N/A
Listing expenses	-	(11)	-	N/A
Fair value changes on forward exchange contracts	(31)	2	(31)	N/A

Note:

N/A – Not applicable



EITA RESOURCES BERHAD
(Company No.: 398748-T)

**B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS
(APPENDIX 9B) (continued)**

B14. Authority for Issue

The interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the Directors dated 25 February 2014.