

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 June 2014

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	
	30.06.2014 RM'000	30.06.2013 RM'000	30.06.2014 RM'000	30.06.2013 RM'000
Revenue	57,994	46,837	155,769	N/A
Results from operating activities	5,579	4,780	13,560	N/A
Finance costs	(326)	(249)	(692)	N/A
Finance income	87	80	215	N/A
Net finance costs	(239)	(169)	(477)	N/A
Profit before tax	5,340	4,611	13,083	N/A
Tax expense	(1,218)	(1,257)	(3,447)	N/A
Profit for the period	4,122	3,354	9,636	N/A
Other comprehensive income, net of tax				
Foreign currency translation differences for foreign operations	(29)	18	(37)	N/A
Total other comprehensive (loss) / income for the period	(29)	18	(37)	N/A
Total comprehensive income for the period	4,092	3,372	9,599	N/A

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 June 2014

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	
	30.06.2014 RM'000	30.06.2013 RM'000	30.06.2014 RM'000	30.06.2013 RM'000
Profit attributable to:				
Owners of the parent	4,084	3,301	9,595	N/A
Non-controlling interests	38	53	41	N/A
	<u>4,122</u>	<u>3,354</u>	<u>9,636</u>	<u>N/A</u>
Total comprehensive income attributable to:				
Owners of the parent	4,057	3,317	9,561	N/A
Non-controlling interests	35	55	38	N/A
	<u>4,092</u>	<u>3,372</u>	<u>9,599</u>	<u>N/A</u>
Earnings per share:				
- Basic (sen)	<u>3.14</u>	<u>2.54</u>	<u>7.38</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 30 June 2013 are not presented.

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 June 2014

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

(The figures have not been audited)

	(Unaudited) 30.06.2014 RM'000	(Audited) 30.09.2013 RM'000
ASSETS		
Non-current assets		
Plant and equipment	23,903	8,372
Intangible assets	2,579	2,523
Investment properties	191	191
Other investments	10	10
Deferred tax assets	2,279	1,937
Total non-current assets	28,962	13,033
Current assets		
Inventories	40,768	39,245
Trade and other receivables	80,416	81,369
Deposits and prepayments (including derivative)	1,684	1,353
Current tax assets	1,436	-
Cash and cash equivalents	34,726	24,028
	159,030	145,995
Assets classified as held for sale	-	215
Total current assets	159,030	146,210
TOTAL ASSETS	187,992	159,243
EQUITY AND LIABILITIES		
Equity		
Share capital	65,000	65,000
Reserves	50,927	45,266
Total equity attributable to owners of the Company	115,927	110,266
Non-controlling interests	602	564
TOTAL EQUITY	116,529	110,830

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 June 2014

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

(The figures have not been audited)

	Note	(Unaudited) 30.06.2014 RM'000	(Audited) 30.09.2013 RM'000
EQUITY AND LIABILITIES			
(continued)			
Non-current liabilities			
Loans and borrowings	B7	9,268	511
Deferred tax liabilities		653	501
Total non-current liabilities		9,921	1,012
Current liabilities			
Loans and borrowings	B7	23,467	11,620
Trade and other payables (including derivative)		35,252	32,498
Deferred income		2,823	2,437
Current tax liabilities		-	846
Total current liabilities		61,542	47,401
TOTAL LIABILITIES		71,463	48,413
TOTAL EQUITY AND LIABILITIES		187,992	159,243
Net assets per share attributable to equity holders of the Company (RM)		0.90	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.)

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 June 2014

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

(The figures have not been audited)

	<u>Non-Distributable</u>			<u>Distributable</u>		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	Total RM'000		
<u>9 Months Period Ended</u>							
<u>30 June 2014</u>							
At 1 October 2013	65,000	4,302	234	40,730	110,266	564	110,830
Total comprehensive income	-	-	(34)	9,595	9,561	38	9,599
Dividend to owners of the Company	-	-	-	(3,900)	(3,900)	-	(3,900)
At 30 June 2014	65,000	4,302	200	46,425	115,927	602	116,529

Notes:

1) *The unaudited Condensed Consolidated Statement 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 30 June 2013 are not presented.*

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 June 2014

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

(The figures have not been audited)

	9 Months Period Ended	
	30.06.2014	30.06.2013
	RM'000	RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	13,083	N/A
Adjustments for:		
Amortisation of investment properties	2	N/A
Amortisation of development costs	219	N/A
Allowance for liquidated and ascertained damages	46	N/A
Reversal of allowance for foreseeable losses	(56)	N/A
Depreciation of plant and equipment	1,105	N/A
Gain on disposal of plant and equipment	(114)	N/A
Gain on disposal of asset classified as held for sale	(115)	N/A
Fair value gain on forward exchange contracts, net	(28)	N/A
Finance costs	692	N/A
Finance income	(215)	N/A
Unrealised foreign exchange gain	(224)	N/A
	<hr/>	<hr/>
Operating profit before working capital changes	14,395	N/A
Changes in working capital:		
Changes in inventories	(1,534)	N/A
Changes in trade and other receivables, deposits and prepayments	(4,225)	N/A
Changes in trade and other payables and deferred income	8,549	N/A
	<hr/>	<hr/>
Cash generated from operations	17,185	N/A
Income tax paid	(5,919)	N/A
Interest paid	(616)	N/A
Interest received	215	N/A
	<hr/>	<hr/>
Net cash generated from operating activities	10,865	N/A
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of plant and equipment	218	N/A
Purchase of plant and equipment	(16,266)	N/A
Increase in development costs	(298)	N/A
	<hr/>	<hr/>
Net cash used in investing activities	(16,346)	N/A

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 June 2014

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (continued)

(The figures have not been audited)

	9 Months Period Ended	
	30.06.2014	30.06.2013
	RM'000	RM'000
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid to owners of the Company	(3,900)	N/A
Proceeds from loans and borrowings	19,329	N/A
Repayment of finance lease liabilities	(296)	N/A
Interest paid	(76)	N/A
	<hr/>	<hr/>
Net cash generated from financing activities	15,057	N/A
	<hr/>	<hr/>
Net increase in cash and cash equivalents	9,576	N/A
Foreign exchange differences on cash held	2	N/A
Cash and cash equivalents at beginning of the financial period	23,754	N/A
	<hr/>	<hr/>
Cash and cash equivalents at end of the financial period	33,332	N/A
	<hr/> <hr/>	<hr/> <hr/>
Cash and cash equivalents included in the statement of cash flows comprises:-		
Cash and bank balances	19,199	N/A
Liquid investment	11,823	N/A
Deposit	3,704	N/A
Bank overdrafts	(1,394)	N/A
	<hr/>	<hr/>
	33,332	N/A
	<hr/> <hr/>	<hr/> <hr/>

Notes:

1) N/A – Not applicable

2) The unaudited Condensed Consolidated Statement 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.

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 30 June 2013 are not presented.

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

A1. Basis of Preparation

The unaudited interim financial statements for the financial period ended 30 June 2014, 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 accounting policies applied by the Group in these interim financial statements are consistent with the audited financial statement for the financial period ended 30 September 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)

A1. Basis of Preparation (Cont’d)

<i>MFRSs, Interpretations and Amendments to MFRSs and IC Interpretation</i>	<i>Effective for annual periods beginning on or after</i>
- Amendments to MFRS 1, <i>First-time Adoption of Malaysia Financial Reporting Standards (Annual Improvements 2011-2013 Cycle)</i>	1 July 2014
- 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>	Yet to be confirmed
- MFRS 9, <i>Financial Instruments (2010)</i>	Yet to be confirmed
- MFRS 9, <i>Financial Instruments – Hedge Accounting and Amendments to MFRS 7 and MFRS 139</i>	Yet to be confirmed
- Amendments to MFRS 7, <i>Financial Instruments: Disclosures – Mandatory Effective Date of MFRS 9 and Transition Disclosures</i>	Yet to be confirmed

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

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.

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

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 was approved in the Company’s Annual General Meeting held on 26 March 2014. The dividend was paid to the shareholders of the Company on 28 April 2014.

A8. Segmental Information

Segmental information in respect of the Group’s business activities for the financial period ended 30 June 2014.

	Turnover RM’000	Profit before Tax RM’000
Marketing and Distribution	60,082	5,667
Manufacturing	83,457	4,071
Services	12,230	3,345
Reportable segment	155,769	13,083

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

A9. Subsequent Material Event

There was no material event subsequent to the end of current financial quarter that has 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 financial quarter under review.

A11. Capital Commitments

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

	RM’000
Balance purchase consideration on acquisition of plant and equipment	<u>1,520</u>

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	<u>11,000</u>
At 30.06.2014	<u>105,809</u>

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

	RM’000
At 01.10.2013	4,362
Expired	<u>(27)</u>
At 30.06.2014	<u>4,335</u>

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

A13. Significant Related Party Transactions

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

Company	Relationship
Boilermech Sdn Bhd (“Boilermech”)	A company in which a director and substantial shareholder is also the Non-Independent Non-Executive Director of EITA Resources Berhad (“EITA”)
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	
	30.06.2014 RM’000	30.06.2013 RM’000
<u>Boilermech Sdn Bhd (“Boilermech”)</u>		
- Sales of electrical equipment	320	N/A
<u>CTL Automation Sdn Bhd (“CTL”)</u>		
- Repairs and purchase of elevators parts	(215)	N/A
<u>Platinum Group</u>		
- Sales of power equipment, supply, install, testing and commissioning of electrical work and equipment, and maintenance of elevator	266	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 Financial Quarter ended 30 June 2014

	Individual Financial Quarter Ended		% change
	30.06.2014 RM'000	30.06.2013 RM'000	
Revenue			
Marketing and Distribution	20,379	20,830	(2.2%)
Manufacturing	33,757	22,239	51.8%
Services	3,858	3,768	2.4%
Total	57,994	46,837	23.8%
Profit before Tax ("PBT")			
Marketing and Distribution	2,086	1,559	33.8%
Manufacturing	1,989	1,612	23.4%
Services	1,265	1,440	(12.2%)
Total	5,340	4,611	15.8%

The total revenue of the Group for the current quarter increased by RM11.16 million or 23.8% as compared to the preceding year corresponding quarter mainly contributed by Manufacturing segment.

The total PBT of the Group for the current quarter increased by RM0.73 million or 15.8% mainly contributed by Marketing and Distribution and Manufacturing segments.

(i) Marketing and Distribution Segment

Current quarter revenue decreased by RM0.45 million or 2.2% mainly due to lower sales from electrical and electronics components.

However, current quarter PBT increased by RM0.53 million or 33.8% mainly due to higher sales of better margin products attributed by more favourable product mix.

(ii) Manufacturing Segment

Current quarter revenue increased by RM11.52 million or 51.8% mainly contributed by higher revenue from elevator projects.

Current quarter PBT increased by RM0.38 million or 23.4% corresponding with the increased revenue.

(iii) Service Segment

Current quarter revenue increased by RM0.09 million or 2.4% mainly contributed by increased revenue from project execution of electrical and security systems.

Current quarter PBT decreased by RM0.18 million or 12.2% mainly due to additional operating expenses.

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

B2. Review of Current Financial Quarter Performance against Preceding Quarter

	Individual Financial Quarter Ended		% change
	30.06.2014 RM'000	31.03.2014 RM'000	
Revenue			
Marketing and Distribution	20,379	20,495	(0.6%)
Manufacturing	33,757	28,136	20.0%
Services	3,858	3,108	24.1%
Total	57,994	51,739	12.1%
Profit before Tax ("PBT")			
Marketing and Distribution	2,086	1,795	16.2%
Manufacturing	1,989	1,568	26.8%
Services	1,265	(45)	2911.1%
Total	5,340	3,318	60.9%

The total revenue of the Group for the current quarter increased by RM6.25 million or 12.1% against preceding quarter mainly contributed by Manufacturing segment.

The total PBT of the Group for the current quarter increased by RM2.02 million or 60.9% contributed by all segments.

(i) Marketing and Distribution Segment

Revenue decreased by RM0.12 million or 0.6% mainly due to lower sales from electrical and electronics components.

Current quarter PBT increased by RM0.29 million or 16.2% mainly due to gains on disposal of plant and equipment as well as reversal of allowance for doubtful debts.

(ii) Manufacturing Segment

Current quarter revenue increased by RM5.62 million or 20.0% mainly due to higher revenue from elevator projects.

Current quarter PBT increased by RM0.42 million or 26.8% for the same reason.

(iii) Services Segment

Current quarter revenue increased by RM0.75 million or 24.1% mainly contributed by elevator maintenance contract and repair sales.

Current quarter PBT increased by RM1.31 million or 2911.1% in tandem with the increased revenue as well as reversal of provision for doubtful debts.

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

B3. Commentary on Prospects

The Malaysian economy is expected to remain on a steady growth path of 4.5% - 5.5% in 2014 (2013: 4.7%).

(Source: *Bank Negara Malaysia Annual Report 2013*)

In view of the steady economic outlook, the Board of Directors expects the Group to deliver satisfactory results for the financial year ending 30 September 2014.

B4. Profit Forecast

Profit forecast was not provided.

B5. Tax Expense

	Individual Financial Quarter Ended 30.06.2014 RM'000	Cumulative Financial Quarter Ended 30.06.2014 RM'000
Current tax expense		
Malaysia - current year	624	3,566
Overseas - current year	24	57
	648	3,623
Deferred tax expense		
Origination and reversal of temporary differences		
- current year	560	(186)
- prior period	(4)	(4)
	556	(190)
Effect of real property gain tax	14	14
	1,218	3,447

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").

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

B6. Status of Corporate Proposals Announced (Cont'd)

As at 30 June 2014, the status of utilisation of proceeds is as follow:

Description of Utilisation	Proposed Utilisation RM'000	Actual Utilisation RM'000	Re-allocation RM'000	Balance RM'000	Intended Time Frame for Utilisation upon listing on 9 April 2012
(i) Expansion and improvements of manufacturing and business facilities	8,851	4,551	-	4,300*	Within 48 months
(ii) Expansion in R&D	3,750	1,017	-	2,733*	Within 48 months
(iii) Working capital	2,079	2,127	48	-	Within 12 months
(iv) Estimated listing expenses	2,800	2,752	(48)	-	Immediate
Total Public Issue Proceeds	17,480	10,447	-	7,033	

Note:

*On 7 March 2014, the Board of Directors had resolved to approve the extension of time for the utilisation of the remaining IPO proceeds for the expansion and improvements of manufacturing and business facilities and the expansion in R&D until 9 April 2016.

The main reason for the revision of time is due to the delayed delivery of the vacant possession of the land purchased for the purpose of the expansion of the elevators manufacturing facility of the Group.

B7. Group Borrowings

	As at 30.06.2014 RM'000	As at 30.06.2013 RM'000
Non-current		
Finance lease liabilities	683	309
Term loan – secured	8,585	-
	<u>9,268</u>	<u>309</u>
Current		
Bank overdrafts – unsecured	1,394	1,914
Bills payable – unsecured	20,975	12,774
Finance lease liabilities	333	308
Term loan – secured	765	-
	<u>23,467</u>	<u>14,996</u>
Total group borrowing	<u>32,735</u>	<u>15,305</u>

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

B8. Change in Material Litigations

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

B9. Proposed Dividend

The Board of Directors has declared a first interim dividend of 2.00 sen per ordinary share, tax exempt under single-tier tax system amounting to RM2,600,000 in respect of the financial year ending 30 September 2014, payable on 25 September 2014, to all shareholders whose names appear on the Register of Members and Record of Depositors on 11 September 2014.

A Depositor shall qualify for entitlement only in respect of:

- (a) Securities transferred to the Depositor's Securities Account before 4.00 p.m. on 11 September 2014, in respect of ordinary transfer; and
- (b) Securities bought on Bursa Malaysia Securities Berhad on a cum entitlement basis according to the Rules of Bursa Malaysia Securities Berhad.

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	
	30.06.2014	30.06.2013	30.06.2014	30.06.2013
Profit for the period attributable to owners (RM'000)	4,083	3,301	9,595	N/A
Weighted average number of ordinary shares in issue ('000)	130,000	130,000	130,000	N/A
Basic EPS (sen)	3.14	2.54	7.38	N/A

(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

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

B11. Financial Instruments

Outstanding derivatives as at 30 June 2014 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>2,531</u>	<u>2,520</u>

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

B12. Realised and Unrealised Retained Earnings

	As At 30.06.2014 RM'000	As At 30.09.2013 RM'000
Total retained profits of the Company and its subsidiaries:		
- Realised	51,710	44,512
- Unrealised	<u>1,392</u>	<u>1,790</u>
	53,102	46,302
Less: Consolidation adjustments	<u>(6,677)</u>	<u>(5,572)</u>
The retained earnings as per condensed consolidated financial statements	<u>46,425</u>	<u>40,730</u>

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

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

	Individual Financial Quarter Ended		Year-to-date Ended	
	30.06.14 RM'000	30.06.13 RM'000	30.06.14 RM'000	30.06.13 RM'000
Profit for the period is arrived at after charging / (crediting):				
Allowance for Liquidated And Ascertained Damages (LAD)	42	-	46	N/A
Allowance for / (reversal of) diminution in value of other investment	2	(2)	8	N/A
Bad debts written off	643	240	643	N/A
Depreciation and amortisation	479	379	1,324	N/A
(Reversal of) / provision for allowance for doubtful debts	(1,073)	65	349	N/A
Provision for / write off of inventories	211	143	910	N/A
Gain on disposal of plant and equipment	(120)	(10)	(114)	N/A
Foreign exchange loss / (gain)	51	(507)	404	N/A
Reversal of allowance for foreseeable loss	(652)	(135)	(56)	N/A
Plant and equipment written off	*	-	*	N/A
Fair value changes on forward exchange contracts	(119)	(125)	(28)	N/A
Gain on disposal of asset classified as held for sale	-	-	(115)	N/A
Impairment loss on goodwill	-	146	-	N/A

Note:

N/A – Not applicable

* – Denotes less than RM1,000

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 26 August 2014.