

**Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 June 2016**

**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	
	30.06.2016 RM'000	30.06.2015 RM'000	30.06.2016 RM'000	30.06.2015 RM'000
Revenue	85,417	43,340	227,399	156,424
<b>Results from operating activities</b>	13,115	3,537	20,190	14,870
Finance costs	(581)	(283)	(1,441)	(975)
Finance income	41	2	83	315
Net finance costs	(540)	(281)	(1,358)	(660)
Share of loss of equity- accounted joint venture, net of tax	(42)	-	(128)	-
<b>Profit before tax</b>	12,533	3,256	18,704	14,210
Tax expense	(3,007)	(394)	(4,681)	(3,543)
<b>Profit for the period</b>	9,526	2,862	14,023	10,667
<b>Other comprehensive income, net of tax</b>				
Foreign currency translation differences for foreign operations	180	221	(226)	437
Total other comprehensive income / (expense) for the period	180	221	(226)	437
<b>Total comprehensive income for the period</b>	9,706	3,083	13,797	11,105

**Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 June 2016**

**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	
	30.06.2016 RM'000	30.06.2015 RM'000	30.06.2016 RM'000	30.06.2015 RM'000
<b>Profit attributable to:</b>				
Owners of the Company	9,355	2,825	13,813	10,599
Non-controlling interests	171	37	210	68
	<u>9,526</u>	<u>2,862</u>	<u>14,023</u>	<u>10,667</u>
<b>Total comprehensive income attributable to:</b>				
Owners of the Company	9,516	3,023	13,608	10,993
Non-controlling interests	190	60	189	112
	<u>9,706</u>	<u>3,083</u>	<u>13,797</u>	<u>11,105</u>
<b>Earnings per share:</b>				
- Basic (sen)	<u>7.20</u>	<u>2.17</u>	<u>10.63</u>	<u>8.15</u>
- Diluted (sen)	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

*(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 year ended 30 September 2015 and the accompanying explanatory notes attached to the interim financial statements.)*

**Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 June 2016**  
**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
*(The figures have not been audited)*

	(Unaudited) 30.06.2016 RM'000	(Audited) 30.09.2015 RM'000
	Note	
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	24,404	23,732
Intangible assets	3,028	2,343
Investment properties	1,476	1,495
Investment in joint venture	372	500
Other investments	10	10
Deferred tax assets	3,892	2,342
<b>Total non-current assets</b>	<b>33,182</b>	<b>30,422</b>
<b>Current assets</b>		
Inventories	44,562	40,877
Current tax assets	-	2,631
Trade and other receivables	129,362	81,860
Deposits and prepayments (including derivative)	6,761	14,674
Cash and cash equivalents	38,826	29,475
<b>Total current assets</b>	<b>219,511</b>	<b>169,517</b>
<b>TOTAL ASSETS</b>	<b>252,693</b>	<b>199,939</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Share capital	65,000	65,000
Reserves	77,768	66,761
Total equity attributable to owners of the Company	142,768	131,761
Non-controlling interests	1,070	625
<b>TOTAL EQUITY</b>	<b>143,838</b>	<b>132,386</b>

**Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 June 2016**

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)**

*(The figures have not been audited)*

	Note	(Unaudited) 30.06.2016 RM'000	(Audited) 30.09.2015 RM'000
<b>EQUITY AND LIABILITIES</b>			
<b>(continued)</b>			
<b>Non-current liabilities</b>			
Loans and borrowings	B7	8,965	9,226
Deferred tax liabilities		634	2,893
<b>Total non-current liabilities</b>		9,599	12,119
<b>Current liabilities</b>			
Loans and borrowings	B7	30,660	4,152
Deferred income		1,732	2,117
Provision for warranties		126	94
Trade and other payables (including derivative)		64,904	49,071
Current tax liabilities		1,834	-
<b>Total current liabilities</b>		99,256	55,434
<b>TOTAL LIABILITIES</b>		108,855	67,553
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>252,693</b>	<b>199,939</b>
<b>Net assets per share attributable to equity holders of the Company (RM)</b>		1.11	1.02

*(The unaudited Condensed Consolidated Statements of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 30 September 2015 and the accompanying explanatory notes attached to the interim financial statements.)*

**Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 June 2016**

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

*(The figures have not been audited)*

	< ----- Attributable to owners of the Company ----- >					Total RM'000	Non-Controlling Interests RM'000	Total Equity RM'000
	Share Capital RM'000	Share Premium RM'000	Treasury Shares RM'000	Translation Reserve RM'000	Retained Profits RM'000			
<b><u>9 Months Period Ended</u></b> <b><u>30 June 2016</u></b>								
At 1 October 2015	65,000	4,302	(2)	1,082	61,379	<b>131,761</b>	625	<b>132,386</b>
Total comprehensive income for the period	-	-	-	(205)	13,813	<b>13,608</b>	189	<b>13,797</b>
Acquisition of subsidiary	-	-	-	-	-	-	256	<b>256</b>
Dividend to owners of the Company	-	-	-	-	(2,600)	<b>(2,600)</b>	-	<b>(2,600)</b>
Share buy-back	-	-	(1)	-	-	<b>(1)</b>	-	<b>(1)</b>
At 30 June 2016	<b>65,000</b>	<b>4,302</b>	<b>(3)</b>	<b>877</b>	<b>72,592</b>	<b>142,768</b>	<b>1,070</b>	<b>143,838</b>
<b><u>9 Months Period Ended</u></b> <b><u>30 June 2015</u></b>								
At 1 October 2014	65,000	4,302	-	202	46,950	<b>116,454</b>	634	<b>117,088</b>
Total comprehensive income for the period	-	-	-	394	10,599	<b>10,993</b>	112	<b>11,105</b>
Changes in ownership interests in a subsidiary	-	-	-	-	59	<b>59</b>	(169)	<b>(110)</b>
Dividend to owners of the Company	-	-	-	-	(2,600)	<b>(2,600)</b>	-	<b>(2,600)</b>
Share buy-back	-	-	(1)	-	-	<b>(1)</b>	-	<b>(1)</b>
At 30 June 2015	<b>65,000</b>	<b>4,302</b>	<b>(1)</b>	<b>596</b>	<b>55,008</b>	<b>124,905</b>	<b>577</b>	<b>125,482</b>

*(The unaudited Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial year ended 30 September 2015 and the accompanying explanatory notes attached to the interim financial statements.)*

**Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 June 2016**

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

*(The figures have not been audited)*

	<b>9 Months Period Ended</b>	
	<b>30.06.2016</b>	<b>30.06.2015</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax	18,704	14,210
Adjustments for:		
Amortisation of investment properties	20	2
Amortisation of development costs	280	289
Reversal of allowance for foreseeable losses	(388)	(558)
Provision for / (reversal of) warranties	54	(20)
Warranties claimed	(22)	(6)
Depreciation of property, plant and equipment	1,386	1,235
(Gain) / loss on disposal of property, plant and equipment	(299)	2
Fair value loss / (gain) on forward exchange contracts, net	15,275	(2,457)
Finance costs	1,441	975
Finance income	(83)	(315)
Share of loss of equity-accounted joint venture, net of tax	128	-
Unrealised foreign exchange gain	(374)	(639)
	<hr/>	<hr/>
Operating profit before working capital changes	36,122	12,718
Changes in working capital:		
Inventories	(3,534)	3,066
Trade and other receivables, deposits and prepayments	(52,579)	(938)
Trade and other payables and deferred income	13,190	3,018
	<hr/>	<hr/>
Cash (used in) / generated from operations	(6,801)	17,864
Income taxes paid	(3,968)	(3,392)
Interest paid	(261)	(276)
Interest received	83	315
	<hr/>	<hr/>
<b>Net cash (used in) / generated from operating activities</b>	<b>(10,947)</b>	<b>14,511</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from disposal of property, plant and equipment	384	63
Purchase of property, plant and equipment	(2,138)	(1,227)
Increase in development costs	-	(176)
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<b>Net cash used in investing activities</b>	<b>(1,754)</b>	<b>(1,340)</b>

**Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 June 2016**

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (continued)**

*(The figures have not been audited)*

	<b>9 Months Period Ended</b>	
	<b>30.06.2016</b>	<b>30.06.2015</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Dividend paid to owners of the Company	(2,600)	(2,600)
Share buy-back	(1)	(1)
Acquisition of non-controlling interests	-	(110)
Proceeds from loans and borrowings	24,786	137
Repayment of finance lease liabilities	(297)	(497)
Interest paid	(1,180)	(699)
	<hr/>	<hr/>
<b>Net cash generated from / (used in) financing activities</b>	<b>20,708</b>	<b>(3,770)</b>
	<hr/>	<hr/>
<b>Net increase in cash and cash equivalents</b>	<b>8,007</b>	<b>9,401</b>
<b>Foreign exchange differences on cash held</b>	<b>(416)</b>	<b>696</b>
<b>Cash and cash equivalents at beginning of the financial period</b>	<b>29,475</b>	<b>27,124</b>
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<b>Cash and cash equivalents at end of the financial period</b>	<b>37,066</b>	<b>37,221</b>
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Cash and cash equivalents included in the statements of cash flows comprise:-		
Cash and bank balances	30,823	22,505
Liquid investment	6,003	2,105
Deposit	2,000	12,611
Bank overdrafts	(1,760)	-
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	<b>37,066</b>	<b>37,221</b>
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*The unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 30 September 2015 and the accompanying explanatory notes attached to the interim financial statements.*

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

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**A1. Basis of Preparation**

The unaudited interim financial statements for the period ended 30 June 2016, 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 year ended 30 September 2015. 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 year ended 30 September 2015.

The accounting policies applied by the Group in these interim financial statements are consistent with the audited financial statement for the financial year ended 30 September 2015.

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:

<b><i>MFRSs, Interpretations and Amendments to MFRSs and IC Interpretation</i></b>	<b><i>Effective for annual periods beginning on or after</i></b>
- Amendments to MFRS 5, <i>Non-current Assets Held for Sale and Discontinued Operations (Annual Improvements 2012-2014 Cycle)</i>	1 January 2016
- Amendments to MFRS 7, <i>Financial Instruments: Disclosures (Annual Improvements 2012-2014 Cycle)</i>	1 January 2016
- Amendments to MFRS 10, <i>Consolidated Financial Statements, MFRS 12, Disclosure of Interests in Other Entities and MFRS 128, Investments in Associates and Joint Ventures – Investment Entities: Applying the Consolidation Exception</i>	1 January 2016
- Amendments to MFRS 11, <i>Joint Arrangements – Accounting for Acquisitions of Interests in Joint Operations</i>	1 January 2016
- MFRS 14, <i>Regulatory Deferral Accounts</i>	1 January 2016
- Amendments to MFRS 101, <i>Presentation of Financial Statements – Disclosure Initiative</i>	1 January 2016
- Amendments to MFRS 116, <i>Property, Plant and Equipment and MFRS 138, Intangible Assets – Clarification of Acceptable Methods of Depreciation and Amortisation</i>	1 January 2016
- Amendments to MFRS 116, <i>Property, Plant and Equipment and MFRS 141, Agriculture – Agriculture: Bearer Plants</i>	1 January 2016



**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 119, <i>Employee Benefits (Annual Improvements 2012-2014 Cycle)</i>	1 January 2016
- Amendments to MFRS 127, <i>Separate Financial Statements – Equity Method in Separate Financial Statements</i>	1 January 2016
- Amendments to MFRS 134, <i>Interim Financial Reporting (Annual Improvements 2012-2014 Cycle)</i>	1 January 2016
- Amendments to MFRS 107, <i>Statement of Cash Flow – Disclosure Initiative</i>	1 January 2017
- Amendment to MFRS 112, <i>Income Taxes – Recognition of Deferred Tax Assets for Unrealised Losses</i>	1 January 2017
- MFRS 15, <i>Revenue from Contracts with Customers</i>	1 January 2018
- MFRS 9, <i>Financial Instruments (2014)</i>	1 January 2018
- MFRS 16, <i>Leases</i>	1 January 2019
- Amendment to MFRS 10, <i>Consolidated Financial Statements and MFRS 128, Investment in Associates and Joint Venture – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	Yet to be confirmed

**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.

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

**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.

**Details of treasury shares held:-**

	<b>No. of Shares</b>	<b>Amount RM</b>
Balance as at 1 April 2016 / 30 June 2016	3,000	3,750

**A7. Dividends Paid and Distributed**

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

**A8. Segmental Information**

Segmental information in respect of the Group’s business activities for the financial year to date ended 30 June 2016.

	<b>Revenue RM’000</b>	<b>Profit before Tax RM’000</b>
Marketing and Distribution	73,607	8,503
Manufacturing	130,948	6,399
Services	22,844	3,802
Reportable segment	<u>227,399</u>	<u>18,704</u>

**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.

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

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**A10. Changes in the Composition of the Group**

There were no changes in the composition of the Group during the 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:

Balance purchase consideration on acquisition of property, plant and equipment	<b>RM'000</b> <u>1,114</u>
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**A12. Changes in Contingent Liabilities**

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

At 1 October 2015 / 30 June 2016	<b>RM'000</b> <u>146,950</u>
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Performance guarantee given by subsidiaries for performance of contracts issued to third parties:

At 1 October 2015	<b>RM'000</b> 9,768
Net expired	(374)
At 30 June 2016	<u>9,394</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:

<b>Company</b>	<b>Relationship</b>
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.
QL Endau Marine Products Sdn Bhd (“QLEMP”)	A company in which a director and substantial shareholder is also the Non-Independent Non-Executive Director of EITA.
Sigriner Automation (MFG) Sdn Bhd (“Sigriner”)	A 50% joint venture company of EITA-Schneider (Mfg) Sdn Bhd (“ESM”) in which two (2) of the directors are the Executive Directors of EITA, the holding company of ESM.

	<b>Cumulative Financial Quarter Ended</b>	
	<b>30.06.2016 RM’000</b>	<b>30.06.2015 RM’000</b>
<u>Boilermech Sdn Bhd (“Boilermech”)</u>		
- Sales of electrical equipment	166	331
<u>CTL Automation Sdn Bhd (“CTL”)</u>		
- Repairs and purchase of elevators parts	(124)	(523)
<u>Platinum Group</u>		
- Sales of power equipment, supply, install, testing and commissioning of electrical work and equipment and maintenance of elevator	262	136
<u>QL Endau Marine Products Sdn Bhd (“QLEMP”)</u>		
- Sales of electrical equipment	246	4
<u>Sigriner Automation (MFG) Sdn Bhd (“Sigriner”)</u>		
- Sales of elevator controller	399	-

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

**B1. Review of Performance for the Current Financial Quarter and Financial Year To-Date**

	Individual Financial			Cumulative Financial		
	Quarter Ended	Quarter Ended	%	Quarter Ended	Quarter Ended	%
	30.06.2016	30.06.2015	change	30.06.2016	30.06.2015	change
	RM'000	RM'000		RM'000	RM'000	
<b>Revenue</b>						
Marketing and						
Distribution	23,721	20,022	18.5%	73,607	66,244	11.1%
Manufacturing	50,531	18,953	166.6%	130,948	72,862	79.7%
Services	11,165	4,365	155.8%	22,844	17,318	31.9%
<b>Total</b>	<b>85,417</b>	<b>43,340</b>	<b>97.1%</b>	<b>227,399</b>	<b>156,424</b>	<b>45.4%</b>
<b>Profit before Tax ("PBT")</b>						
Marketing and						
Distribution	3,578	1,151	210.9%	8,503	6,705	26.8%
Manufacturing	7,806	1,516	414.9%	6,399	3,372	89.8%
Services	1,149	589	95.1%	3,802	4,133	(8.0%)
<b>Total</b>	<b>12,533</b>	<b>3,256</b>	<b>284.9%</b>	<b>18,704</b>	<b>14,210</b>	<b>31.6%</b>

The total revenue of the Group for the current quarter increased by RM42.1 million or 97.1% as compared to the preceding year corresponding quarter contributed by all three business segments. Cumulatively, the Group revenue increased by RM71.0 million or 45.4% as compared to the preceding corresponding period for the same reasons.

The total PBT of the Group for the current quarter increased by RM9.3 million or 284.9% corresponding to the higher revenue and some recovery of bad debts.

Cumulatively, the Group PBT increased by RM4.5 million or 31.6% mainly due to the increased revenue.

(i) Marketing and Distribution Segment

Current quarter revenue increased by RM3.7 million or 18.5% mainly due to higher demand for electrical and electronics ("E&E") components.

Cumulative revenue increased by RM7.4 million or 11.1% for the same reason.

Current quarter PBT increased by RM2.4 million or 210.9% corresponding to the higher revenue and higher sales of better margin products attributed by more favourable products mix.

Cumulative PBT increased by RM1.8 million or 26.8% mainly due to increased revenue.

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

**B1. Review of Performance for the Current Financial Quarter and Financial Year To-Date  
(Cont'd)**

(ii) Manufacturing Segment

Current quarter revenue increased by RM31.6 million or 166.6% mainly due to more execution of elevator projects and higher revenue from Busduct.

Cumulative revenue increased by RM58.1 million or 79.7% for the same reasons.

Current quarter PBT increased by RM6.3 million or 414.9% corresponding to the higher revenue.

Cumulative PBT increased by RM3.0 million or 89.8% despite that the Group had recorded an unrealised foreign exchange loss on fair value valuation of the forward exchange contracts.

(iii) Service Segment

Current quarter revenue increased by RM6.8 million or 155.8% mainly due to execution of Transmission Sub-Station projects.

Cumulative revenue increased by RM5.5 million or 31.9% for the same reason.

Current quarter PBT increased by RM0.6 million or 95.1% corresponding to the increased revenue.

Cumulative PBT however decreased by RM0.3 million or 8.0% mainly due to higher operating costs in elevators maintenance business.

**B2. Review of Current Financial Quarter Performance against Preceding Quarter**

	<b>Individual Financial Quarter Ended</b>		<b>% change</b>
	<b>30.06.2016 RM'000</b>	<b>31.03.2016 RM'000</b>	
<b>Revenue</b>			
Marketing and Distribution	23,721	23,058	2.9%
Manufacturing	50,531	42,012	20.3%
Services	11,165	4,817	131.8%
<b>Total</b>	<b>85,417</b>	<b>69,887</b>	<b>22.2%</b>
<b>Profit before Tax ("PBT")</b>			
Marketing and Distribution	3,578	1,849	93.5%
Manufacturing	7,806	(1,907)	509.3%
Services	1,149	618	85.9%
<b>Total</b>	<b>12,533</b>	<b>560</b>	<b>2138.0%</b>

The total revenue of the Group for the current quarter increased by RM15.5 million or 22.2% against preceding quarter contributed by all three business segments.

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

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

The total PBT of the Group for the current quarter increased by RM12.0 million or 2138.0% in tandem with the higher revenue and unrealised foreign exchange gain on fair value valuation of the forward exchange contracts.

(i) Marketing and Distribution Segment

Revenue increased by RM0.7 million or 2.9% due to higher demand for E&E components.

Current quarter PBT increased by RM1.7 million or 93.5% for the same reason.

(ii) Manufacturing Segment

Current quarter revenue increased by RM8.5 million or 20.3% mainly contributed by increased Busduct revenue and more execution of elevator projects.

Current quarter PBT increased by RM9.7 million or 509.3% corresponding to the higher revenue.

(iii) Services Segment

Current quarter revenue increased by RM6.3 million or 131.8% mainly due to execution of Transmission Sub-Station projects.

Current quarter PBT increased by RM0.5 million or 85.9% for the same reason.

**B3. Commentary on Prospects**

Generally, the domestic and regional business environment of the Group remain challenging. The Board of Directors (“the Board”) of the Company will continue to review its business strategy to strengthen operational efficiency. Nevertheless, with the current ongoing projects in hand, the Board expects to deliver satisfactory results for the financial year ending 30 September 2016.

**B4. Profit Forecast**

Profit forecast was not provided.

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

**B5. Tax Expense**

	<b>Individual Financial Quarter Ended 30.06.2016 RM'000</b>	<b>Cumulative Financial Quarter Ended 30.06.2016 RM'000</b>
<b>Current tax expense</b>		
Malaysia - current period	2,594	8,108
- prior period	407	424
Overseas - current period	138	191
- prior period	(1)	(69)
Double tax deduction	(45)	(163)
Total current tax recognised in profit or loss	3,093	8,491
<b>Deferred tax expense</b>		
Origination and reversal of temporary differences	103	(3,615)
Over provision in prior year	(189)	(196)
Tax benefits arising from previously unrecognised tax losses	-	1
Total deferred tax recognised in profit or loss	(86)	(3,810)
Total tax expense	<u>3,007</u>	<u>4,681</u>

**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 2016, 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	(4,769)	-	4,082*	Within 72 months
(ii) Expansion in R&D	3,750	(1,450)	-	2,300*	Within 72 months
(iii) Working capital	2,079	(2,127)	48	-	Within 12 months
(iv) Estimated listing expenses	2,800	(2,752)	(48)	-	Immediate
<b>Total Public Issue Proceeds</b>	<b>17,480</b>	<b>(11,098)</b>	<b>-</b>	<b>6,382</b>	

**Note:**

\* On 7 March 2014, the Board 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 research & development until 9 April 2016. However the said proceeds was not fully utilised for the intended purpose within the extended time frame.

On 8 March 2016, the Board had resolved to further extend the time frame for the utilisation of the remaining IPO proceeds for another 24 months until 9 April 2018.

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 30.06.2016 RM'000	As at 30.06.2015 RM'000
<b>Non-current</b>		
Finance lease liabilities	1,105	742
Term loan – secured	7,860	7,828
	<u>8,965</u>	<u>8,570</u>
<b>Current</b>		
Bank overdrafts – unsecured	1,760	-
Bills payable – unsecured	27,624	11,085
Finance lease liabilities	361	280
Term loan – secured	915	776
	<u>30,660</u>	<u>12,141</u>
<b>Total group borrowing</b>	<u>39,625</u>	<u>20,711</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 RM2.6 million in respect of the financial year ending 30 September 2016, payable on 28 September 2016, to all shareholders whose names appear on the Register of Members and Record of Depositors on 14 September 2016.

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 14 September 2016, 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	
	30.06.2016	30.06.2015	30.06.2016	30.06.2015
Profit for the period attributable to owners (RM'000)	9,355	2,825	13,813	10,599
Weighted average number of ordinary shares in issue ('000)	130,000	130,000	130,000	130,000
Basic EPS (sen)	<u>7.20</u>	<u>2.17</u>	<u>10.63</u>	<u>8.15</u>

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

**B10. Earnings per Ordinary Share (Cont'd)**

**(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.

**B11. Financial Instruments**

Outstanding derivatives as at 30 June 2016 is as follow:

	<b>Contract / Notional Value RM'000</b>	<b>Fair Value Through Profit or Loss RM'000</b>
<b>Type of derivatives</b>		
Less than 1 year:-		
Forward exchange contract-buy	<u>67,664</u>	<u>(3,932)</u>

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

**B12. Realised and Unrealised Retained Earnings**

	<b>As at 30.06.2016 RM'000</b>	<b>As at 31.03.2016 RM'000</b>
Total retained profits of the Company and its subsidiaries:		
- Realised	84,970	75,202
- Unrealised	<u>(7,001)</u>	<u>(5,104)</u>
	77,969	70,098
Less: Consolidation adjustments	<u>(5,377)</u>	<u>(6,861)</u>
The retained earnings as per condensed consolidated financial statements	<u>72,592</u>	<u>63,237</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	
	30.06.2016 RM'000	30.06.2015 RM'000	30.06.2016 RM'000	30.06.2015 RM'000
<b>Profit for the period is arrived after charging / (crediting):</b>				
Allowance for / (reversal of) diminution in value of other investment	2	(17)	(4)	(17)
Bad debts written off	192	714	192	714
Depreciation and amortisation	559	502	1,686	1,526
Provision for / (reversal of) allowance for doubtful debts	130	(542)	(444)	463
Inventories written down to net realisable value	488	59	787	563
(Gain) / loss on disposal of property, plant and equipment	(207)	2	(299)	2
Foreign exchange gain, net	(14)	(605)	(6,166)	(260)
Reversal of allowance for foreseeable loss	(47)	(465)	(388)	(558)
Fair value changes on forward exchange contracts	(1,057)	(1,088)	15,275	(2,457)
Provision for / (reversal of) warranties	9	57	54	(20)

**B14. Authority for Issue**

The interim financial statements were authorised for issue by the Board in accordance with a resolution of the Directors dated 22 August 2016.