

KIA LIM BERHAD (342868-P)**CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2013***(These figures have not been audited)***CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**

	CURRENT QUARTER ENDED 30/06/2013 RM '000	COMPARATIVE QUARTER ENDED 30/06/2012 RM '000	6 MONTHS CUMULATIVE TO DATE 30/06/2013 RM '000	COMPARATIVE 6 MONTHS CUMULATIVE TO DATE 30/06/2012 RM '000
Continuing Operations				
Revenue	16,761	16,054	32,805	34,425
Cost Of Sales	(12,591)	(11,921)	(24,238)	(24,102)
Gross Profit	4,170	4,133	8,567	10,323
Other Operating Income	61	173	97	185
Selling And Distribution Expenses	(1,807)	(1,719)	(3,585)	(3,594)
Administrative Expenses	(1,058)	(986)	(2,044)	(1,872)
Finance Costs	(488)	(467)	(1,027)	(1,069)
Share Of Loss Of Associated Companies	-	-	-	-
Other Investment Income	-	-	-	-
Profit Before Tax	878	1,134	2,008	3,973
Income Tax Expense	-	-	-	-
Net Profit	878	1,134	2,008	3,973
Other Comprehensive Income	-	-	-	-
Total Comprehensive Income For The Year	878	1,134	2,008	3,973
Profit Attributable To: Owners Of The Parent	878	1,134	2,008	3,973
Total Comprehensive Income Attributable To: Owners Of The Parent	878	1,134	2,008	3,973
Earnings Per Share				
- Basic (Sen)	1.42	1.83	3.24	6.41
- Fully Diluted (Sen)	1.42	1.83	3.24	6.41

(The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements)

KIA LIM BERHAD (342868-P)**CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS
AS AT 30 JUNE 2013****CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	UNAUDITED AS AT 30/06/2013 RM '000	AUDITED AS AT 31/12/2012 RM '000
ASSETS		
Non-current assets		
Property, Plant and Equipment	78,765	80,734
Investment in Associated Company	85	85
Investment Properties	240	240
Long Term Investments	5	5
	<u>79,095</u>	<u>81,064</u>
Current assets		
Inventories	16,193	15,864
Trade and Other Receivables	14,232	12,941
Cash and Bank Balances	254	131
	<u>30,679</u>	<u>28,936</u>
TOTAL ASSETS	<u>109,774</u>	<u>110,000</u>
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the parent		
Share Capital	61,938	61,938
Reserves		
- Share Premium	7,283	7,283
- Retained Earnings / (Accumulated Losses)	423	(1,585)
Total equity	<u>69,644</u>	<u>67,636</u>
Non-current liabilities		
Borrowings	14,360	15,024
Current liabilities		
Trade and Other Payables	15,816	15,916
Income tax payables	-	1
Borrowings	9,954	11,423
Total liabilities	<u>40,130</u>	<u>42,364</u>
TOTAL EQUITY AND LIABILITIES	<u>109,774</u>	<u>110,000</u>
Net Assets Per Share (RM)	<u>1.1244</u>	<u>1.0920</u>

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KIA LIM BERHAD (342868-P)

CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2013

CONDENSED CONSOLIDATED CASH FLOW STATEMENT

	6 MONTHS ENDED 30/06/2013 RM '000	6 MONTHS ENDED 30/06/2012 RM '000
Operating activities		
Profit before tax	2,008	3,973
Adjustment for:		
Depreciation of property, plant and equipment	3,214	3,070
(Gain)/Loss on disposal of property, plant and equipment	(59)	13
Interest expense	1,027	1,069
Reversal of impairment of trade receivables	(29)	-
Operating cash flows before changes in working capital	<u>6,161</u>	<u>8,125</u>
Inventories	(329)	(2,224)
Receivables	(1,262)	2,846
Payables	151	(1,360)
Cash flows generated from operations	<u>4,721</u>	<u>7,387</u>
Tax paid	(2)	-
Interest paid	(732)	(798)
Net cash flows generated from operating activities	<u>3,987</u>	<u>6,589</u>
Investing activities		
Proceeds from disposal of property, plant and equipment	89	71
Purchase of property, plant and equipment	(1,086)	(843)
Net cash flows used in investing activities	<u>(997)</u>	<u>(772)</u>
Financing activities		
Repayment of term loan	-	(2,772)
Repayment of obligations under finance lease	(361)	(320)
Repayment of Redeemable Convertible Secured Loan Stocks	(1,000)	-
(Repayment of)/Proceeds from bankers' acceptances	(258)	47
Net cash flows used in financing activities	<u>(1,619)</u>	<u>(3,045)</u>
Net increase in cash and cash equivalents	1,371	2,772
Cash and cash equivalents brought forward	(3,922)	(4,649)
Cash and cash equivalents carried forward	<u>(2,551)</u>	<u>(1,877)</u>

(The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements)

KIA LIM BERHAD (342868-P)**CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2013****CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY****← ATTRIBUTABLE TO OWNERS OF THE PARENT →**

	SHARE CAPITAL	SHARE PREMIUM	RETAINED EARNINGS / (ACCUMMULATED LOSSES)	TOTAL EQUITY
	RM'000	RM'000	RM'000	RM'000
<u>6 months period ended 30 June 2012</u>				
Balance at 1 January 2012	61,938	7,283	(7,071)	62,150
Total comprehensive income	-	-	3,973	3,973
Balance at 30 June 2012	<u>61,938</u>	<u>7,283</u>	<u>(3,098)</u>	<u>66,123</u>
<u>6 months period ended 30 June 2013</u>				
Balance at 1 January 2013	61,938	7,283	(1,585)	67,636
Total comprehensive income	-	-	2,008	2,008
Balance at 30 June 2013	<u>61,938</u>	<u>7,283</u>	<u>423</u>	<u>69,644</u>

(The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements)