

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

	<b>CURRENT QUARTER ENDED 30/09/2013 RM '000</b>	<b>COMPARATIVE QUARTER ENDED 30/09/2012 RM '000</b>	<b>9 MONTHS CUMULATIVE TO DATE 30/09/2013 RM '000</b>	<b>COMPARATIVE 9 MONTHS CUMULATIVE TO DATE 30/09/2012 RM '000</b>
<b>Continuing Operations</b>				
Revenue	16,817	15,535	49,622	49,960
Cost Of Sales	(11,819)	(11,825)	(36,057)	(35,927)
Gross Profit	4,998	3,710	13,565	14,033
Other Operating Income	239	163	336	348
Selling And Distribution Expenses	(1,902)	(1,732)	(5,487)	(5,326)
Administrative Expenses	(852)	(820)	(2,896)	(2,692)
Finance Costs	(636)	(482)	(1,663)	(1,551)
Share Of Loss Of Associated Companies	-	-	-	-
Other Investment Income	-	-	-	-
<b>Profit Before Tax</b>	<b>1,847</b>	<b>839</b>	<b>3,855</b>	<b>4,812</b>
Income Tax Expense	-	-	-	-
<b>Net Profit</b>	<b>1,847</b>	<b>839</b>	<b>3,855</b>	<b>4,812</b>
Other Comprehensive Income	-	-	-	-
<b>Total Comprehensive Income For The Year</b>	<b>1,847</b>	<b>839</b>	<b>3,855</b>	<b>4,812</b>
<b>Profit Attributable To: Owners Of The Parent</b>	<b>1,847</b>	<b>839</b>	<b>3,855</b>	<b>4,812</b>
<b>Total Comprehensive Income Attributable To: Owners Of The Parent</b>	<b>1,847</b>	<b>839</b>	<b>3,855</b>	<b>4,812</b>
Earnings Per Share				
- Basic (Sen)	2.98	1.35	6.22	7.77
- Fully Diluted (Sen)	2.98	1.35	6.22	7.77

(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 SEPTEMBER 2013****CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	<b>UNAUDITED AS AT 30/09/2013 RM '000</b>	<b>AUDITED AS AT 31/12/2012 RM '000</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, Plant and Equipment	78,139	80,734
Investment in Associated Company	85	85
Investment Properties	240	240
Long Term Investments	5	5
	<u>78,469</u>	<u>81,064</u>
<b>Current assets</b>		
Inventories	15,726	15,864
Trade and Other Receivables	13,300	12,941
Cash and Bank Balances	1,502	131
	<u>30,528</u>	<u>28,936</u>
<b>TOTAL ASSETS</b>	<u>108,997</u>	<u>110,000</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity holders of the parent</b>		
Share Capital	61,938	61,938
Reserves		
- Share Premium	7,283	7,283
- Retained Earnings / (Accumulated Losses)	2,270	(1,585)
<b>Total equity</b>	<u>71,491</u>	<u>67,636</u>
<b>Non-current liabilities</b>		
Borrowings	13,559	15,024
<b>Current liabilities</b>		
Trade and Other Payables	14,565	15,916
Income tax payables	-	1
Borrowings	9,382	11,423
<b>Total liabilities</b>	<u>37,506</u>	<u>42,364</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>108,997</u>	<u>110,000</u>
<b>Net Assets Per Share (RM)</b>	<u>1.1542</u>	<u>1.0920</u>

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# KIA LIM BERHAD (342868-P)

## CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2013

### CONDENSED CONSOLIDATED CASH FLOW STATEMENT

	<b>9 MONTHS ENDED 30/09/2013 RM '000</b>	<b>9 MONTHS ENDED 30/09/2012 RM '000</b>
<b>Operating activities</b>		
Profit before tax	3,855	4,812
Adjustment for:		
Depreciation of property, plant and equipment	4,876	4,727
(Gain)/Loss on disposal of property, plant and equipment	(59)	8
Interest expense	1,663	1,551
Reversal of impairment of trade receivables	(32)	-
Operating cash flows before changes in working capital	<u>10,303</u>	<u>11,098</u>
Inventories	138	(1,786)
Receivables	(327)	3,470
Payables	(1,100)	(4,472)
Cash flows generated from operations	<u>9,014</u>	<u>8,310</u>
Tax paid	(2)	-
Interest paid	(1,030)	(1,145)
Net cash flows generated from operating activities	<u>7,982</u>	<u>7,165</u>
<b>Investing activities</b>		
Proceeds from disposal of property, plant and equipment	89	(1,462)
Purchase of property, plant and equipment	(2,068)	76
Net cash flows used in investing activities	<u>(1,979)</u>	<u>(1,386)</u>
<b>Financing activities</b>		
Repayment of term loan	-	(3,509)
Repayment of obligations under finance lease	(527)	(684)
Repayment of Redeemable Convertible Secured Loan Stocks	(2,000)	-
Repayment of bankers' acceptances	(97)	(99)
Net cash flows used in financing activities	<u>(2,624)</u>	<u>(4,292)</u>
<b>Net increase in cash and cash equivalents</b>	<b>3,379</b>	<b>1,487</b>
<b>Cash and cash equivalents brought forward</b>	<b>(3,922)</b>	<b>(4,649)</b>
<b>Cash and cash equivalents carried forward</b>	<u><u>(543)</u></u>	<u><u>(3,162)</u></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 SEPTEMBER 2013****CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY****← ATTRIBUTABLE TO OWNERS OF THE PARENT →**

	<b>SHARE CAPITAL</b>	<b>SHARE PREMIUM</b>	<b>RETAINED EARNINGS / (ACCUMMULATED LOSSES)</b>	<b>TOTAL EQUITY</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b><u>9 months period ended 30 September 2012</u></b>				
Balance at 1 January 2012	61,938	7,283	(7,071)	62,150
Total comprehensive income	-	-	4,812	4,812
Balance at 30 September 2012	<u>61,938</u>	<u>7,283</u>	<u>(2,259)</u>	<u>66,962</u>
<b><u>9 months period ended 30 September 2013</u></b>				
Balance at 1 January 2013	61,938	7,283	(1,585)	67,636
Total comprehensive income	-	-	3,855	3,855
Balance at 30 September 2013	<u>61,938</u>	<u>7,283</u>	<u>2,270</u>	<u>71,491</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)