

**KIA LIM BERHAD (342868-P)****CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013***(These figures have not been audited)***CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**

	<b>CURRENT QUARTER ENDED 31/12/2013 RM '000</b>	<b>COMPARATIVE QUARTER ENDED 31/12/2012 RM '000</b>	<b>12 MONTHS CUMULATIVE TO DATE 31/12/2013 RM '000</b>	<b>COMPARATIVE 12 MONTHS CUMULATIVE TO DATE 31/12/2012 RM '000</b>
<b>Continuing Operations</b>				
Revenue	16,484	15,583	66,106	65,543
Cost Of Sales	(11,869)	(11,871)	(47,926)	(47,798)
Gross Profit	4,615	3,712	18,180	17,745
Other Operating Income	98	282	434	630
Selling And Distribution Expenses	(1,849)	(1,754)	(7,336)	(7,080)
Administrative Expenses	(1,171)	(1,130)	(4,067)	(3,822)
Finance Costs	(513)	(437)	(2,176)	(1,988)
Share Of Loss Of Associated Companies	(3)	3	(3)	3
Other Investment Income	-	-	-	-
<b>Profit Before Tax</b>	<b>1,177</b>	<b>676</b>	<b>5,032</b>	<b>5,488</b>
Income Tax Expense	-	(2)	-	(2)
<b>Net Profit</b>	<b>1,177</b>	<b>674</b>	<b>5,032</b>	<b>5,486</b>
Other Comprehensive Income	-	-	-	-
<b>Total Comprehensive Income For The Year</b>	<b>1,177</b>	<b>674</b>	<b>5,032</b>	<b>5,486</b>
<b>Profit Attributable To: Owners Of The Parent</b>	<b>1,177</b>	<b>674</b>	<b>5,032</b>	<b>5,486</b>
<b>Total Comprehensive Income Attributable To: Owners Of The Parent</b>	<b>1,177</b>	<b>674</b>	<b>5,032</b>	<b>5,486</b>
Earnings Per Share				
- Basic (Sen)	1.90	1.09	8.12	8.86
- Fully Diluted (Sen)	1.90	1.09	8.12	8.86

(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 31 DECEMBER 2013****CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	<b>UNAUDITED AS AT 31/12/2013 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	78,238	80,733
Investment in Associated Company	82	85
Investment Properties	-	240
Long Term Investments	5	5
	<u>78,325</u>	<u>81,063</u>
<b>Current assets</b>		
Inventories	16,686	15,864
Trade and Other Receivables	13,905	12,941
Cash and Bank Balances	80	131
	<u>30,671</u>	<u>28,936</u>
<b>TOTAL ASSETS</b>	<u>108,996</u>	<u>109,999</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)	3,447	(1,585)
<b>Total equity</b>	<u>72,668</u>	<u>67,636</u>
<b>Non-current liabilities</b>		
Borrowings	12,113	15,024
<b>Current liabilities</b>		
Trade and Other Payables	14,223	15,915
Income tax payables	-	1
Borrowings	9,992	11,423
<b>Total liabilities</b>	<u>36,328</u>	<u>42,363</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>108,996</u>	<u>109,999</u>
<b>Net Assets Per Share (RM)</b>	<u>1.1732</u>	<u>1.0920</u>

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**KIA LIM BERHAD (342868-P)****CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013****CONDENSED CONSOLIDATED CASH FLOW STATEMENT**

	<b>12 MONTHS ENDED 31/12/2013 RM '000</b>	<b>12 MONTHS ENDED 31/12/2012 RM '000</b>
<b>Operating activities</b>		
Profit before tax	5,032	5,488
Adjustment for:		
Depreciation of property, plant and equipment	6,546	6,386
Gain on disposal of property, plant and equipment	(108)	(17)
Impairment loss of trade receivables	-	28
Interest expense	2,176	1,988
Loss on disposal of investment property	31	-
Reversal of impairment of trade receivables	(32)	-
Share of loss/(profit) of associate	3	(3)
Unrealised foreign exchange gain	(39)	(100)
Operating cash flows before changes in working capital	13,609	13,770
Inventories	(822)	(2,143)
Receivables	(908)	2,433
Payables	(1,678)	(5,241)
Cash flows generated from operations	10,201	8,819
Interest paid	(1,268)	(1,447)
Tax paid	(1)	(1)
Net cash flows generated from operating activities	8,932	7,372
<b>Investing activities</b>		
Proceeds from disposal of investment property	210	-
Proceeds from disposal of property, plant and equipment	136	101
Purchase of property, plant and equipment	(3,257)	(2,425)
Net cash flows used in investing activities	(2,911)	(2,324)
<b>Financing activities</b>		
Repayment of term loan	-	(3,596)
Proceeds from trust receipts	49	-
Repayment of obligations under finance lease	(849)	(523)
Repayment of Redeemable Convertible Secured Loan Stocks	(3,716)	-
Repayment of bankers' acceptances	(371)	(203)
Net cash flows used in financing activities	(4,887)	(4,322)
<b>Net increase in cash and cash equivalents</b>	1,134	726
<b>Cash and cash equivalents brought forward</b>	(3,922)	(4,648)
<b>Cash and cash equivalents carried forward</b>	<u>(2,788)</u>	<u>(3,922)</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 YEAR ENDED 31 DECEMBER 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>12 months year ended 31 December 2012</u></b>				
Balance at 1 January 2012	61,938	7,283	(7,071)	62,150
Total comprehensive income	-	-	5,486	5,486
Balance at 31 December 2012	<u>61,938</u>	<u>7,283</u>	<u>(1,585)</u>	<u>67,636</u>
<b><u>12 months year ended 31 December 2013</u></b>				
Balance at 1 January 2013	61,938	7,283	(1,585)	67,636
Total comprehensive income	-	-	5,032	5,032
Balance at 31 December 2013	<u>61,938</u>	<u>7,283</u>	<u>3,447</u>	<u>72,668</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)