

ENG KAH CORPORATION BERHAD
Company No. 435649-H

Condensed Consolidated Statement of Financial Position
As at 30 June 2014 - Unaudited

	Unaudited as at 30.6.14 RM'000	Audited as at 31.12.13 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	26,398	27,454
Current assets		
Inventories	20,333	19,146
Trade receivables	14,731	19,595
Other receivables, deposits and prepayments	513	450
Tax recoverable	5,334	4,855
Cash and cash equivalents	19,120	15,022
	<u>60,031</u>	<u>59,068</u>
TOTAL ASSETS	<u>86,429</u>	<u>86,522</u>
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	70,757	70,757
Share premium	1,672	1,672
Other reserves	6	6
(Accumulated loss)/Retained profits	(2,123)	974
Total equity	<u>70,312</u>	<u>73,409</u>
Non-current liabilities		
Deferred tax liabilities	2,327	2,355
Current liabilities		
Trade payables	5,871	4,999
Other payables and accruals	1,905	2,221
Dividends payable	6,014	3,538
	<u>13,790</u>	<u>10,758</u>
Total liabilities	<u>16,117</u>	<u>13,113</u>
TOTAL EQUITY AND LIABILITIES	<u>86,429</u>	<u>86,522</u>
Net assets per share (RM)	0.99	1.04

The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Group's audited Financial Statements for the financial year ended 31 December 2013. The accompanying notes are an integral part of these interim financial statements.

ENG KAH CORPORATION BERHAD
Company No. 435649-H

Condensed Consolidated Statement of Comprehensive Income
For the 6 months period ended 30 June 2014 - Unaudited

	NOTE	Individual Quarter 3 Months Ended		Cumulative Quarter 6 Months Ended	
		30.6.14 RM'000	30.6.13 RM'000	30.6.14 RM'000	30.6.13 RM'000
Revenue		15,566	15,686	30,661	32,968
Operating expenses		(14,148)	(13,516)	(27,474)	(28,409)
Other income		234	214	387	398
Profit from operations		1,652	2,384	3,574	4,957
Finance cost		-	-	-	(2)
Profit before taxation		1,652	2,384	3,574	4,955
Taxation	B5	(125)	(227)	(657)	(913)
Profit for the period	B6	1,527	2,157	2,917	4,042
Other comprehensive income, net of tax					
Items that will be reclassified subsequently to profit or loss					
Foreign currency translation differences for foreign operation		-	30	-	28
Total comprehensive income for the period attributable to owners of the Company		1,527	2,187	2,917	4,070
Earnings per share (EPS) attributable to owners of the Company					
Basic EPS (sen)	B11	2.16	3.10	4.12	5.81
Diluted EPS (sen)	B11	2.16	3.08	4.12	5.78

The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Group's audited Financial Statements for the financial year ended 31 December 2013. The accompanying notes are an integral part of these interim financial statements.

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Company No. 435649-H

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
For the 6 months period ended 30 June 2014 - Unaudited

	----- Attributable to Owners of the Company -----				
	Share Capital RM'000	-- Non-distributable -- Share Premium RM'000	Other Reserves RM'000	Distributable Retained Profits RM'000	Total Equity RM'000
As at 1.1.2014	70,757	1,672	6	974	73,409
Foreign exchange differences on translation	-	-	-	-	-
Profit for the period	-	-	-	2,917	2,917
Total comprehensive income for the period	-	-	-	2,917	2,917
<i>Transaction with owners:</i>					
Dividends	-	-	-	(6,014)	(6,014)
As at 30.6.2014	70,757	1,672	6	(2,123)	70,312
As at 1.1.2013	69,519	-	3	8,837	78,359
Foreign exchange differences on translation	-	-	28	-	28
Profit for the period	-	-	-	4,042	4,042
Total comprehensive income for the period	-	-	28	4,042	4,070
<i>Transaction with owners:</i>					
Dividends	-	-	-	(8,690)	(8,690)
As at 30.6.2013	69,519	-	31	4,189	73,739

The Condensed Consolidated Statement of Changes In Equity should be read in conjunction with the Group's audited Financial Statements for the financial year ended 31 December 2013. The accompanying notes are an integral part of these interim financial statements.

ENG KAH CORPORATION BERHAD
Company No. 435649-H

Condensed Consolidated Statement of Cash Flows
For the 6 months period ended 30 June 2014 - Unaudited

	30.6.14	30.6.13
	RM'000	RM'000
Cash flows from operating activities		
Profit before taxation	3,574	4,955
Adjustments for:		
- Depreciation	1,245	1,320
- Interest expense	-	2
- Interest income	(190)	(190)
- Property, plant and equipment written off	3	-
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Operating profit before working capital changes	4,632	6,087
(Increase)/Decrease in inventories	(1,187)	3,780
Decrease in receivables	4,801	520
Increase/(Decrease) in payables	556	(748)
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Cash from operations	8,802	9,639
Interest paid	-	(2)
Income tax paid	(1,164)	(1,802)
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Net cash from operating activities	7,638	7,835
Cash flows from investing activities		
Interest received	190	190
Purchase of property, plant and equipment	(192)	(545)
Net cash used in investing activities	(2)	(355)
Cash flows from financing activities		
Dividends paid	(3,538)	(3,476)
Payment of finance lease	-	(2)
Net cash used in financing activities	(3,538)	(3,478)
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Net increase in cash and cash equivalents	4,098	4,002
Effect of changes in exchange rate	-	28
Cash and cash equivalents at beginning	15,022	18,612
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Cash and cash equivalents at end	19,120	22,642
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The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Group's audited Financial Statements for the financial year ended 31 December 2013. The accompanying notes are an integral part of these interim financial statements.