

ENG KAH CORPORATION BERHAD
Company No. 435649-H

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

	Unaudited	Audited
	as at	as at
	30.9.14	31.12.13
	RM'000	RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	25,994	27,454
Current assets		
Inventories	21,942	19,146
Trade receivables	15,050	19,595
Other receivables, deposits and prepayments	449	450
Tax recoverable	5,653	4,855
Cash and cash equivalents	13,376	15,022
	<u>56,470</u>	<u>59,068</u>
TOTAL ASSETS	<u>82,464</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	22	6
(Accumulated loss)/Retained profits	(1,582)	974
Total equity	<u>70,869</u>	<u>73,409</u>
Non-current liabilities		
Deferred tax liabilities	2,213	2,355
Current liabilities		
Trade payables	6,780	4,999
Other payables and accruals	1,894	2,221
Dividends payable	708	3,538
	<u>9,382</u>	<u>10,758</u>
Total liabilities	<u>11,595</u>	<u>13,113</u>
TOTAL EQUITY AND LIABILITIES	<u>82,464</u>	<u>86,522</u>
Net assets per share (RM)	1.00	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 9 months period ended 30 September 2014 - Unaudited

	NOTE	Individual Quarter 3 Months Ended		Cumulative Quarter 9 Months Ended	
		30.9.14 RM'000	30.9.13 RM'000	30.9.14 RM'000	30.9.13 RM'000
Revenue		15,816	15,375	46,477	48,343
Operating expenses		(14,342)	(13,243)	(41,816)	(41,652)
Other income		203	32	590	430
Profit from operations		1,677	2,164	5,251	7,121
Finance cost		(1)	-	(1)	(2)
Profit before tax		1,676	2,164	5,250	7,119
Tax expense	B5	(427)	(498)	(1,084)	(1,411)
Profit for the period	B6	1,249	1,666	4,166	5,708
Other comprehensive income, net of tax					
Item that will be reclassified subsequently to profit or loss					
Foreign currency translation differences for foreign operation		16	-	16	28
Total comprehensive income for the period attributable to owners of the Company		1,265	1,666	4,182	5,736
Earnings per share (EPS) attributable to owners of the Company					
Basic EPS (sen)	B11	1.77	2.40	5.89	8.21
Diluted EPS (sen)	B11	1.77	2.38	5.89	8.15

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.

ENG KAH CORPORATION BERHAD
Company No. 435649-H

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
For the 9 months period ended 30 September 2014 - Unaudited

	----- Attributable to Owners of the Company -----				
	-- Non-distributable --				
	Share Capital RM'000	Share Premium RM'000	Other Reserves RM'000	(Accumulated Loss)/ Retained Profits RM'000	Total Equity RM'000
As at 1.1.2014	70,757	1,672	6	974	73,409
Foreign currency translation differences for foreign operation	-	-	16	-	16
Profit for the period	-	-	-	4,166	4,166
Total comprehensive income for the period	-	-	16	4,166	4,182
Transaction with owners:					
Dividends	-	-	-	(6,722)	(6,722)
As at 30.9.2014	70,757	1,672	22	(1,582)	70,869
As at 1.1.2013	69,519	-	3	8,837	78,359
Foreign currency translation differences for foreign operation	-	-	28	-	28
Profit for the period	-	-	-	5,708	5,708
Total comprehensive income for the period	-	-	28	5,708	5,736
Transaction with owners:					
Dividends	-	-	-	(12,166)	(12,166)
As at 30.9.2013	69,519	-	31	2,379	71,929

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 9 months period ended 30 September 2014 - Unaudited

	30.9.14	30.9.13
	RM'000	RM'000
Cash flows from operating activities		
Profit before tax	5,250	7,119
Adjustments for:		
- Depreciation	1,844	1,980
- Interest expense	1	2
- Interest income	(248)	(258)
- Property, plant and equipment written off	3	3
	<hr/>	<hr/>
Operating profit before working capital changes	6,850	8,846
(Increase)/Decrease in inventories	(2,796)	1,885
Decrease in receivables	4,546	1,157
Increase/(Decrease) in payables	1,454	(1,969)
	<hr/>	<hr/>
Cash from operations	10,054	9,919
Interest paid	(1)	(2)
Income tax paid	(2,056)	(3,562)
Income tax refund	32	-
	<hr/>	<hr/>
Net cash from operating activities	8,029	6,355
Cash flows from investing activities		
Interest received	248	258
Purchase of property, plant and equipment	(387)	(556)
Net cash used in investing activities	(139)	(298)
Cash flows from financing activities		
Dividends paid	(9,552)	(12,166)
Payment of finance lease	-	(2)
Net cash used in financing activities	(9,552)	(12,168)
Net decrease in cash and cash equivalents	(1,662)	(6,111)
Effect of changes in exchange rate	16	27
Cash and cash equivalents at beginning	15,022	18,612
	<hr/>	<hr/>
Cash and cash equivalents at end	13,376	12,528
	<hr/>	<hr/>

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.