

ENG KAH CORPORATION BERHAD
Company No. 435649-H

Condensed Consolidated Statement of Financial Position
As at 30 June 2015 - Unaudited

	Unaudited as at 30.6.15 RM'000	Audited as at 31.12.14 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	24,666	25,439
Current assets		
Inventories	19,523	19,174
Trade receivables	11,807	15,051
Other receivables, deposits and prepayments	559	733
Current tax assets	7,144	6,553
Cash and cash equivalents	20,517	16,791
	<u>59,550</u>	<u>58,302</u>
TOTAL ASSETS	<u>84,216</u>	<u>83,741</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	80	(37)
Accumulated losses	(1,981)	(818)
Total equity	<u>70,528</u>	<u>71,574</u>
Non-current liabilities		
Deferred tax liabilities	2,075	2,078
Current liabilities		
Trade payables	6,074	6,663
Other payables and accruals	2,239	2,718
Dividends payable	3,184	708
Current tax liabilities	116	-
	<u>11,613</u>	<u>10,089</u>
Total liabilities	<u>13,688</u>	<u>12,167</u>
TOTAL EQUITY AND LIABILITIES	<u>84,216</u>	<u>83,741</u>
Net assets per share (RM)	1.00	1.01

The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the accompanying explanatory notes attached to 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 2015 - Unaudited

	NOTE	Individual Quarter 3 Months Ended		Cumulative Quarter 6 Months Ended	
		30.6.15 RM'000	30.6.14 RM'000	30.6.15 RM'000	30.6.14 RM'000
Revenue		14,899	15,566	29,621	30,661
Operating expenses		(14,190)	(14,148)	(27,638)	(27,474)
Other income		643	234	818	387
Profit from operations		1,352	1,652	2,801	3,574
Finance cost		-	-	-	-
Profit before tax		1,352	1,652	2,801	3,574
Tax expense	B5	(362)	(125)	(780)	(657)
Profit for the period	B6	990	1,527	2,021	2,917
Other comprehensive income, net of tax					
Item that will be reclassified subsequently to profit or loss					
Foreign exchange differences for foreign operations		(23)	-	19	-
Total comprehensive income for the period attributable to owners of the Company		967	1,527	2,040	2,917
Earnings per share (EPS) attributable to owners of the Company					
Basic EPS (sen)	B11	1.40	2.16	2.86	4.12
Diluted EPS (sen)	B11	1.38	2.16	2.82	4.12

The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the accompanying notes attached to these interim financial statements.

ENG KAH CORPORATION BERHAD
Company No. 435649-H

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
For the 6 months period ended 30 June 2015 - Unaudited

	----- Attributable to Owners of the Company -----				
	Share Capital RM'000	Share Premium RM'000	Other Reserves RM'000	Distributable Retained Profit/ (Accumulated loss) RM'000	Total Equity RM'000
As at 1.1.2015	70,757	1,672	(37)	(818)	71,574
Foreign exchange differences for foreign operations	-	-	19	-	19
Profit for the period	-	-	-	2,021	2,021
Total comprehensive income for the period	-	-	19	2,021	2,040
Transactions with owners:					
Dividends	-	-	-	(3,184)	(3,184)
Share-based payment transactions	-	-	98	-	98
Total transactions with owners	-	-	98	(3,184)	(3,086)
As at 30.6.2015	70,757	1,672	80	(1,981)	70,528
As at 1.1.2014	70,757	1,672	6	974	73,409
Foreign exchange differences for foreign operations	-	-	-	-	-
Profit for the period	-	-	-	2,917	2,917
Total comprehensive income for the period	-	-	-	2,917	2,917
Transaction with owners:					
Dividends	-	-	-	(6,014)	(6,014)
As at 30.6.2014	70,757	1,672	6	(2,123)	70,312

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the accompanying notes attached to 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 2015 - Unaudited

	30.6.15	30.6.14
	RM'000	RM'000
Cash flows from operating activities		
Profit before tax	2,801	3,574
Adjustments for:		
- Depreciation	1,121	1,245
- Equity settled share-based payment transactions	98	-
- Interest income	(194)	(190)
- Property, plant and equipment written off	-	3
- Unrealised gain on foreign exchange	(20)	-
Operating profit before working capital changes	3,806	4,632
Increase in inventories	(349)	(1,187)
Decrease in receivables	3,438	4,801
(Decrease)/Increase in payables	(1,068)	556
Cash from operations	5,827	8,802
Income tax paid	(1,311)	(1,164)
Income tax refunded	53	-
Net cash from operating activities	4,569	7,638
Cash flows from investing activities		
Interest received	194	190
Purchase of property, plant and equipment	(348)	(192)
Net cash used in investing activities	(154)	(2)
Cash flows from financing activities		
Dividends paid	(708)	(3,538)
Net increase in cash and cash equivalents	3,707	4,098
Effect of changes in exchange rate	19	-
Cash and cash equivalents at beginning	16,791	15,022
Cash and cash equivalents at end	20,517	19,120

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the accompanying notes attached to these interim financial statements.