

ENG KAH CORPORATION BERHAD
Company No. 435649-H

Condensed Consolidated Statement of Financial Position
As at 31 March 2017 - Unaudited

	Unaudited as at 31/3/2017 RM'000	Audited as at 31/12/2016 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	23,591	23,763
Investment in joint ventures	4,965	5,066
	<u>28,556</u>	<u>28,829</u>
Current assets		
Inventories	20,999	19,507
Trade receivables	12,661	15,698
Other receivables, deposits and prepayments	795	404
Current tax assets	7,776	8,046
Cash and cash equivalents	13,926	11,469
	<u>56,157</u>	<u>55,124</u>
TOTAL ASSETS	<u>84,713</u>	<u>83,953</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	844	666
Accumulated losses	(3,266)	(3,750)
Total equity	<u>70,007</u>	<u>69,345</u>
Non-current liabilities		
Borrowings	327	353
Deferred tax liabilities	1,966	1,842
	<u>2,293</u>	<u>2,195</u>
Current liabilities		
Trade payables	8,670	6,832
Other payables and accruals	3,611	3,277
Borrowings	98	1,543
Current tax liabilities	34	53
Dividend payable	-	708
	<u>12,413</u>	<u>12,413</u>
Total liabilities	<u>14,706</u>	<u>14,608</u>
TOTAL EQUITY AND LIABILITIES	<u>84,713</u>	<u>83,953</u>
Net assets per share (RM)	0.99	0.98

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 3 months period ended 31 March 2017 - Unaudited

	NOTE	Individual Quarter 3 Months Ended		Cumulative Quarter 3 Months Ended	
		31/3/2017 RM'000	31/3/2016 RM'000	31/3/2017 RM'000	31/3/2016 RM'000
Revenue		14,810	15,852	14,810	15,852
Operating expenses		(14,736)	(15,508)	(14,736)	(15,508)
Other income		723	374	723	374
Profit from operations		797	718	797	718
Finance cost		(6)	(5)	(6)	(5)
Share of results of joint ventures		(101)	496	(101)	496
Profit before tax		690	1,209	690	1,209
Tax expense	B5	(212)	(238)	(212)	(238)
Profit for the financial period	B6	478	971	478	971
Other comprehensive income, net of tax					
Item that will be reclassified subsequently to profit or loss					
Foreign exchange differences for foreign operations		71	16	71	16
Total comprehensive income for the financial period attributable to owners of the Company		549	987	549	987
Earnings per share (EPS) attributable to owners of the Company					
Basic EPS (sen)	B11	0.68	1.37	0.68	1.37
Diluted EPS (sen)	B11	0.68	1.32	0.68	1.32

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 3 months period ended 31 March 2017 - Unaudited

	----- Attributable to Owners of the Company -----				
	Share Capital RM'000	Share Premium RM'000	Other Reserves RM'000	Accumulated losses RM'000	Total Equity RM'000
As at 1-1-2017	70,757	1,672	666	(3,750)	69,345
Foreign exchange differences for foreign operations	-	-	71	-	71
Profit for the financial period	-	-	-	478	478
Total comprehensive income for the period	-	-	71	478	549
Transactions with owners:					
Share-based payment transactions:					
- current year	-	-	113	-	113
- lapse due to resignation	-	-	(6)	6	-
Total transactions with owners	-	-	107	6	113
As at 31-3-2017	70,757	1,672	844	(3,266)	70,007
As at 1-1-2016	70,757	1,672	426	(2,086)	70,769
Foreign exchange differences for foreign operations	-	-	16	-	16
Profit for the financial period	-	-	-	971	971
Total comprehensive income for the period	-	-	16	971	987
Transactions with owners:					
Share-based payment transactions:					
- current year	-	-	118	-	118
- lapse due to resignation	-	-	(5)	5	-
Total transactions with owners	-	-	113	5	118
As at 31-3-2016	70,757	1,672	555	(1,110)	71,874

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 3 months period ended 31 March 2017 - Unaudited

	31/3/2017	31/3/2016
	RM'000	RM'000
Cash flows from operating activities		
Profit before tax	690	1,209
Adjustments for:		
- Bad debts	-	98
- Depreciation	388	460
- Equity settled share-based payment transactions	113	118
- Interest expense	6	5
- Interest income	(45)	(90)
- Share of results of joint ventures	101	(496)
Operating profit before working capital changes	1,253	1,304
(Increase)/Decrease in inventories	(1,492)	909
Decrease/(Increase) in receivables	2,646	(3,176)
Increase/(Decrease) in payables	2,172	(2,575)
Cash from/(used in) operation	4,579	(3,538)
Income tax paid	(337)	(613)
Income tax refunded	500	580
Interest paid	(6)	(5)
Net cash from/(used in) operating activities	4,736	(3,576)
Cash flows from investing activities		
Interest received	45	90
Purchase of property, plant and equipment	(216)	(247)
Net cash used in investing activities	(171)	(157)
Cash flows from financing activities		
Dividend paid	(708)	(708)
Net change in borrowings	(1,471)	340
Net cash used in financing activities	(2,179)	(368)
Net increase/(decrease) in cash and cash equivalents	2,386	(4,101)
Effect of changes in exchange rate	71	16
Cash and cash equivalents at beginning	11,469	15,392
Cash and cash equivalents at end	13,926	11,307

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