

**EKA NOODLES BERHAD (Company No.583565-U)**  
**(FORMERLY KNOWN AS KBB RESOURCES BERHAD)**  
**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AND QUARTERLY REPORT FOR THE PERIOD ENDED**  
**31 MARCH 2015**

	Current Year As at <b>31.03.15</b> (Unaudited) RM'000	Preceding Year As at <b>30.06.14</b> (Audited) RM'000
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	68,389	63,878
Intangible Assets	98	98
	<u>68,487</u>	<u>63,976</u>
<b>Current Assets</b>		
Inventories	7,608	6,832
Trade Receivables	15,905	15,447
Other Receivables, Deposits and Prepayments	4,898	8,575
Tax Recoverable	245	183
Fixed Deposit with Licensed Banks	800	756
Cash and Bank Balances	1,033	2,000
	<u>30,489</u>	<u>33,793</u>
<b>TOTAL ASSETS</b>	<u><b>98,976</b></u>	<u><b>97,769</b></u>
<b>EQUITY AND LIABILITIES</b>		
Share Capital	36,000	36,000
Revaluation Reserve	6,297	6,297
Share Premium	3,600	3,600
Capital Reserve	4,837	4,837
Retained Profits/(Accumulated Losses)	(41,300)	(37,032)
<b>Total Equity</b>	<u><b>9,434</b></u>	<u><b>13,702</b></u>
<b>Non-Current Liabilities</b>		
Borrowings	58,970	56,170
Deferred Tax Liabilities	1,272	1,272
	<u>60,242</u>	<u>57,442</u>
<b>Current Liabilities</b>		
Trade Payables	11,327	9,168
Other Payables and Accruals	4,546	5,261
Amount Owing to Directors	506	54
Borrowings	12,893	12,088
Provision for Taxation	28	54
	<u>29,300</u>	<u>26,625</u>
<b>Total Liabilities</b>	<u><b>89,542</b></u>	<u><b>84,066</b></u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><b>98,976</b></u>	<u><b>97,769</b></u>
<b>Net Assets Per Ordinary Share Attributable to Ordinary Equity Shareholders (RM)</b>	<b>0.04</b>	<b>0.06</b>

Notes:-

The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2014 and the accompanying explanatory notes attached to the interim financial statements.

**EKA NOODLES BERHAD (Company No.583565-U)**  
**(FORMERLY KNOWN AS KBB RESOURCES BERHAD)**  
**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME AND**  
**QUARTERLY REPORT ON CONSOLIDATED PERIOD ENDED**  
**31 MARCH 2015**

	<b>Current Year Quarter</b>	<b>Individual Quarter Preceding Year Corresponding Quarter</b>	<b>Current Year To Date</b>	<b>Cumulative Quarter Preceding Year Corresponding Period</b>
	<b>31.03.15 (Unaudited) RM'000</b>	<b>31.03.14 (Unaudited) RM'000</b>	<b>31.03.15 (Unaudited) RM'000</b>	<b>31.03.14 (Unaudited) RM'000</b>
Revenue	22,339	23,354	55,256	71,882
Cost of Sales	(17,962)	(25,795)	(46,342)	(68,607)
<b>Gross Profit</b>	<b>4,377</b>	<b>(2,441)</b>	<b>8,914</b>	<b>3,275</b>
Other Income	438	183	1,320	567
Administrative Expenses	(1,743)	(6,626)	(4,985)	(9,731)
Selling and Distribution Expenses	(1,580)	(1,658)	(4,953)	(4,942)
<b>Operating Profit/(Loss)</b>	<b>1,492</b>	<b>(10,542)</b>	<b>296</b>	<b>(10,831)</b>
Finance Costs	(1,541)	(1,421)	(4,558)	(4,080)
<b>Profit/(Loss) Before Taxation</b>	<b>(49)</b>	<b>(11,963)</b>	<b>(4,262)</b>	<b>(14,911)</b>
Taxation	(6)	(19)	(6)	(19)
<b>Profit/(Loss) After Taxation</b>	<b>(55)</b>	<b>(11,982)</b>	<b>(4,268)</b>	<b>(14,930)</b>
<b>Earnings Per Share</b>				
- Basic (sen)	(0.02)	(4.99)	(1.78)	(6.22)
- Diluted (sen)	-	-	-	-

Notes:-

The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2014 and the accompanying explanatory notes attached to the interim financial statements.

**EKA NOODLES BERHAD (Company No.583565-U)**  
**(FORMERLY KNOWN AS KBB RESOURCES BERHAD)**  
**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY AND QUARTERLY REPORT ON**  
**CONSOLIDATED RESULTS FOR THE PERIOD ENDED 31 MARCH 2015**

	Share Capital RM'000	Exchange Translation Reserve RM'000	Share Premium RM'000	Non-Distributable		Distributable	Total Equity RM'000
				Capital Reserve RM'000	Revaluation Reserve RM'000	Accumulated Losses	
<b><u>Audited</u></b>							
Balance as at 1 July 2013	60,000	(4,920)	-	-	4,393	(36,770)	22,703
Realized Foreign Currency	-	4,920	-	-	-	-	4,920
Capital Reduction	(42,000)	-	-	5,230	-	36,770	-
Share issued by right issue exercise	18,000	-	3,600	-	-	-	21,600
Revaluation of land and building	-	-	-	-	1,904	-	1,904
Right Issue expense incurred	-	-	-	(393)	-	-	(393)
Loss for the Year	-	-	-	-	-	(37,032)	(37,032)
Balance as at 30 June 2014	36,000	-	3,600	4,837	6,297	(37,032)	13,702
<b><u>Unaudited</u></b>							
Balance as at 1 July 2014	36,000	-	3,600	4,837	6,297	(37,032)	13,702
Loss for the Period	-	-	-	-	-	(4,268)	(4,268)
Balance as at 31 March 2015	36,000	-	3,600	4,837	6,297	(41,300)	9,434

Note:-

The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2014 and the accompanying explanatory notes attached to the interim financial statements.

**EKA NOODLES BERHAD (Company No.583565-U)**  
**(FORMERLY KNOWN AS KBB RESOURCES BERHAD)**  
**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS AND QUARTERLY**  
**REPORT ON CONSOLIDATED RESULTS FOR THE PERIOD ENDED**  
**31 MARCH 2015**

	<b>Current Year to Date</b>	<b>Preceding Year Corresponding Period</b>
	<b>(9 months)</b>	<b>(12 months)</b>
	<b>31.03.15</b>	<b>30.06.14</b>
	<b>(Unaudited)</b>	<b>(Audited)</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Operations	54,798	94,111
Payment to Suppliers and Employees	(45,075)	(110,492)
Income Tax Refund	(95)	170
Interest Paid	(58)	(14)
<b>Net Cash used in Operating Activities</b>	<b>9,570</b>	<b>(16,225)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from Disposal of Property, Plant and Equipment	-	50
Purchase of Property, Plant and Equipment	(9,891)	(2,736)
Withdrawal of Fixed Deposit	-	-
Cash loss on disposal	-	(80)
<b>Net Cash (used in)/from Investing Activities</b>	<b>(9,891)</b>	<b>(2,766)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Islamic Acceptance Bills	954	3,000
Proceeds from Hire Purchase Payables	86	365
Repayment of Hire Purchase Payables	(46)	(139)
Proceeds from Loan	2,557	4,779
Repayment of Term Loan	-	(7,491)
Proceeds from Right Issue	-	21,207
Advance from/(Repayment to) the Director	453	(1,975)
Interest Paid	(4,500)	(5,516)
<b>Net Cash from/(used in) Financing Activities</b>	<b>(496)</b>	<b>14,230</b>
<b>Net increase/(decrease) in Cash and Cash Equivalents</b>	<b>(817)</b>	<b>(4,761)</b>
Effects of Foreign Exchange Rates Changes	-	-
<b>Cash and Cash Equivalents at Beginning</b>	<b>2,650</b>	<b>7,411</b>
<b>Cash and Cash Equivalents at End</b>	<b>1,833</b>	<b>2,650</b>
<b>Represented by:-</b>		
Fixed Deposits with Licensed Banks	800	650
Cash and Bank Balances	1,033	2,000
	<b>1,833</b>	<b>2,650</b>

Notes:-

The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2014 and the accompanying explanatory notes attached to the interim financial statements.

**EKA NOODLES BERHAD (Company No.583565-U)**  
**(FORMERLY KNOWN AS KBB RESOURCES BERHAD)**  
**NOTES TO THE INTERIM FINANCIAL REPORTS FOR QUARTER**  
**ENDED 31 MARCH 2015**

**PART A: EXPLANATORY NOTES PURSUANT TO THE FINANCIAL REPORTING STANDARD (“FRS”) 134: INTERIM FINANCIAL REPORTING**

**A1) Basis of Preparation**

The interim financial statements for the current quarter are unaudited and have been prepared in accordance with the requirements outlined in the Malaysian Financial Reporting Standards (“MFRSs”) 134: Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”).

The interim financial statements are the Group’s first MFRS compliant interim financial statements and hence MFRS 1: First-Time Adoption of Malaysian Financial Reporting Standards (MFRS 1) has been applied. The date of transition to the MFRS framework is 1 January 2012. At that transition date, the Group reviewed its accounting policies and considered the transitional opportunities under MFRS 1. As the requirements under FRS and MFRS are similar, the significant accounting policies adopted in preparing this interim financial statements, are consistent with those of the audited financial statements for the financial year ended (“FRS”) 30 June 2014.

The transition to MFRS framework does not have any financial impact to the financial statements of the Group.

Paragraph 20 of MFRS 134 requires the comparative statements to be presented from the comparable interim period (current and period-to-date) of immediate preceding financial year. Save for statement of financial position and, the comparatives disclosed in these condensed financial statements are for the 3-month period from 1 July 2012 to September 2012, not from the beginning of the preceding financial period of 1 January 2012, as the Group changed its financial year in 2011 from 31 December 2011 to 30 June 2012.

**A2) Changes in Accounting Policies**

The interim financial statements are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards (“MFRS”) 134 “Interim Financial Reporting” and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad (“BMSB”).

The interim financial statements should be read in conjunction with the audited financial statements of the Group for the year ended 30 June 2014. These explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the year ended 30 June 2014.

The accounting policies and methods of computation used in preparing the interim financial statements are consistent with those adopted for the audited financial statements for the year ended 30 June 2014.

The Group and Company has not applied the following MFRSs, Amendments to MFRSs, Issue Committee Interpretations (“IC Interpretations”) and Amendments to IC Interpretation that have been issued by MASB but are not yet effective.

**EKA NOODLES BERHAD (Company No.583565-U)**  
**(FORMERLY KNOWN AS KBB RESOURCES BERHAD)**  
**NOTES TO THE INTERIM FINANCIAL REPORTS FOR QUARTER**  
**ENDED 31 MARCH 2015**

**PART A: EXPLANATORY NOTES PURSUANT TO THE FINANCIAL REPORTING STANDARD (“FRS”) 134: INTERIM FINANCIAL REPORTING**

New/Revised MFRSs, Amendments to MFRSs, IC Interpretations and Amendments to IC Interpretation Effective for financial periods beginning on or after

MFRS 9	Financial Instruments	To be announced
Amendments to MFRS 10, MFRS 12 and MFRS 127	Investment Entities Offsetting Financial Assets and Financial Liabilities	1 January 2014
Amendments to MFRS 132		
Amendments to MFRS 136	to Recoverable Amount Disclosures for Non-financial Assets	1 January 2014
Amendments to MFRS 139	to Novation of Derivatives and Continuation of Hedge Accounting	1 January 2014
IC Interpretation 21	Levies	1 January 2014
Amendments to MFRS 119	to Defined Benefit Plans; Employee Contributions	1 July 2014
Amendments to MFRS 2, MFRS 8, MFRS 13, MFRS 116, MFRS 124, MFRS 138	to Annual Improvements to MFRS 2010-2012 Cycle	11 July 2014
Amendments to MFRS 1, MFRS 3, MFRS 13, MFRS 140	to Annual Improvements to MFRS 2011-2013 Cycle	1 July 2014

Except as otherwise indicated below, the adoption of the above new standard, amendments and interpretations are not expected to have significant impact on the financial statements of the Group and Company.

**MFRS 9, Financial Instruments**

The Standard addresses the classification, measurement and recognition of financial assets and financial liabilities. It replaces the parts of FRS 139 that relate to the classification and measurement of financial instruments.

MFRS 9 requires financial assets to be classified into two measurement categories: those measured as at fair value and those measured at amortised cost. The determination is made at initial recognition. The classification depends on the entity’s business model for managing its financial instruments and the contractual cash flow characteristics of the instrument.

**EKA NOODLES BERHAD (Company No.583565-U)**  
**(FORMERLY KNOWN AS KBB RESOURCES BERHAD)**  
**NOTES TO THE INTERIM FINANCIAL REPORTS FOR QUARTER**  
**ENDED 31 MARCH 2015**

**PART A: EXPLANATORY NOTES PURSUANT TO THE FINANCIAL REPORTING STANDARD (“FRS”) 134: INTERIM FINANCIAL REPORTING**

For financial liabilities, the standard retains most of the FRS 139 requirements. The main change is that, in cases where the fair value option is taken for financial liabilities, the part of a fair value change due to an entity’s own credit risk is recorded in other comprehensive income rather than the income statement, unless this creates an accounting mismatch. The Group has yet to assess the full impact of MFRS 9 and intends to adopt MFRS 9 when it is mandated by the MASB.

Except as indicated above, the adoption of the above MFRSs, Amendments to MFRSs, IC Interpretations and Amendments to IC Interpretation are not expected to have significant impact on the financial statements of the Group and of the Company.

**A3) Seasonal or Cyclical Factors**

The Group’s performance is not significantly affected by any seasonal or cyclical factors.

**A4) Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows**

There were no unusual items affecting assets, liabilities, equity, net income or cash flows during the current quarter and financial year-to-date.

**A5) Material Changes in Estimates**

There was no material changes in estimates of amount reported in prior interim period or financial period that have a material effect in the current quarter and financial year-to-date.

**A6) Debt and Equity Securities**

There were no issuances, repurchases, and repayments of long term debt and equity issued during the current quarter and financial year-to-date.

**A7) Dividend Paid**

There was no dividend paid in the current quarter and financial year-to-date.

**A8) Segmental Information**

The Group is principally engaged in the manufacturing and marketing of all types of rice, sago sticks (vermicelli) and other related products. Business segmental information has therefore not been prepared as the Group’s revenue, operating profit, assets employed, liabilities, capital expenditure, depreciation and non-cash expenses are mainly confined to one business segment.

The segmental information is therefore presented in respect of the Group’s geographical segments. The Group operates in two principal geographical areas namely West Malaysia and East Malaysia. The segmental information for the past nine months ended 31 March 2015 was as follows:

**EKA NOODLES BERHAD (Company No.583565-U)**  
**(FORMERLY KNOWN AS KBB RESOURCES BERHAD)**  
**NOTES TO THE INTERIM FINANCIAL REPORTS FOR QUARTER**  
**ENDED 31 MARCH 2015**

**PART A: EXPLANATORY NOTES PURSUANT TO THE FINANCIAL REPORTING STANDARD (“FRS”) 134: INTERIM FINANCIAL REPORTING**

	<b>Revenue</b>	<b>Total Assets</b>	<b>Capital Expenditures</b>
	<b>RM’000</b>	<b>RM’000</b>	<b>RM’000</b>
West Malaysia	50,512	76,907	9,891
East Malaysia	4,744	22,068	-
	<u>55,256</u>	<u>98,975</u>	<u>9,891</u>

**A9) Valuation of Property, Plant and Equipment (PPE)**

The Group had carried out the valuation on its property, plant and equipment from the previous audited annual financial statements. The property, plant and equipment of the Group are stated at cost less accumulated depreciation and any accumulated impairment losses.

**A10) Events Subsequent to the Balance Sheet Date**

There were no other material events subsequent to the reporting period that have not been reflected in the interim financial statements as at the date of this report except disclosed in B7.

**A11) Changes in the Composition of the Group**

There were no changes in the composition of the Group during the current quarter and financial year-to-date.

**A12) Changes in Contingent Liabilities or Contingent Assets**

There were no material contingent liabilities or contingent assets to be disclosed as at the date of the interim financial statements.

**A13) Capital Commitments**

There was no capital commitment in the current quarter under review.



**EKA NOODLES BERHAD (Company No.583565-U)**  
**(FORMERLY KNOWN AS KBB RESOURCES BERHAD)**  
**NOTES TO THE INTERIM FINANCIAL REPORT FOR QUARTER**  
**ENDED 31 MARCH 2015**

**PART B: EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

**B1) Review of Group Performance**

	<b>Jan-Mar 2015 RM'000</b>	<b>Oct-Dec 2014 RM'000</b>	<b>Jan-Mar 2014 RM'000</b>	<b>Jul'14 – Mar'15 RM'000</b>
<b>Revenue</b>				
- West Malaysia	21,064	14,403	22,020	50,512
- East Malaysia	1,275	1,354	1,334	4,744
<b>Total</b>	<b>22,339</b>	<b>15,757</b>	<b>23,354</b>	<b>55,256</b>
<b>Profit/(Loss) before tax</b>				
- West Malaysia	695	(962)	(8,088)	(2,333)
- East Malaysia	(744)	(816)	(3,875)	(1,929)
<b>Total</b>	<b>(49)</b>	<b>(1,778)</b>	<b>(11,963)</b>	<b>(4,262)</b>

*Comparison with corresponding period in the previous year*

The Group's revenue for the current quarter under review was RM22.34 million and loss before tax was RM0.05 million.

The revenue was lower by RM1.01 million or represented 4.32% lower than preceding year corresponding quarter under review. The Group has suffered loss before tax of approximately RM0.05 million in the current quarter as compared with the loss before tax of RM11.96 million in corresponding quarter under review.

For West Malaysia, its revenue for the current quarter decreased by RM0.96 million or represented 4.36% as compared to corresponding quarter in previous year. This was mainly due to decrease in sales volume of bihun and laksa of some of our brands which have been affected by the facebook page rumor in November 2013. West Malaysia recorded profit before taxation of RM0.70 million as compared to corresponding quarter in previous year was about RM8.08 million. This was mainly due improvement of production efficiency and in control of production wastage.

For East Malaysia, its revenue for the current quarter showed a minor decrease as compared to the corresponding quarter in previous year. East Malaysia suffered loss before tax of RM0.74 million in line with the decrease of revenue. The improvement in production efficiency has attributed to the decrease in loss as compared to corresponding quarter in previous year.

**EKA NOODLES BERHAD (Company No.583565-U)**  
**(FORMERLY KNOWN AS KBB RESOURCES BERHAD)**  
**NOTES TO THE INTERIM FINANCIAL REPORT FOR QUARTER**  
**ENDED 31 MARCH 2015**

**PART B: EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF**  
**THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

**B1) Review of Group Performance (continued)**

*Comparison with preceding quarter*

The Group's revenue for the quarter under review was higher by RM6.58 million or represented 41.78% when compared with the preceding quarter.

The Group recorded loss before tax for the current quarter was RM0.05 million as compared to loss before tax about RM1.78 million in the immediate preceding quarter under review.

For West Malaysia, its revenue for the current quarter increased by RM6.66 million or represented 46.25% higher as compared with the preceding quarter under review. The increase is mainly due to Chinese New Year festive in the month of February 2015.

The revenue of East Malaysia has a minor decrease as compared to the preceding quarter. This was also mainly due some of customers have moved their consumption to the new brand of bihun and laksa.

West Malaysia has profit before taxation of approximately RM0.7 million for the quarter as compared to the preceding quarter of RM0.96 million under review. This was mainly due to the improvement of production efficiency has attributed to the decrease in loss as compared to corresponding quarter in previous year.

East Malaysia suffered loss before taxation of approximately RM0.74 million for the quarter as compared with the preceding quarter loss of RM0.81 million under review.

**B2) Current Year Prospects**

Toward GST implementation with effect from 1 April 2015 and barring any unforeseen circumstances, the Group still continue its effort at cost cutting measures, improving in operation efficiency and productivity, improving in inventory control and credit control as well as focus on product development and quality improvement in the rice and sago sticks (vermicelli) operation in order to remain competitive in the local and overseas market.

We are also currently reorganizing our sales team with the objective to capture more of the local market and will also explore the international market.

**B3) Variance between Actual Profit and Forecast Profit**

The Group did not issue any profit forecast or profit guarantee during the current quarter under review.

**EKA NOODLES BERHAD (Company No.583565-U)**  
**(FORMERLY KNOWN AS KBB RESOURCES BERHAD)**  
**NOTES TO THE INTERIM FINANCIAL REPORT FOR QUARTER**  
**ENDED 31 MARCH 2015**

**PART B: EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF**  
**THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

**B4) Taxation**

	<b>Current Year Quarter 31.03.15 RM'000</b>	<b>Current Year-to- Date 31.03.15 RM'000</b>
Income Tax	6	6
Deferred Tax	-	-
	<u>6</u>	<u>6</u>

**B5) Unquoted Investments and Properties**

There were no sales and purchases of unquoted investments and properties for the current quarter.

**B6) Quoted Securities**

There were no purchases or disposals of quoted securities for the current quarter.

**B7) Corporate Proposals**

On 1 October 2014, Bursa had approved the following proposal:-

- (i) proposed private placement of up to 72,000,000 new ordinary shares of RM0.15 each in EKA ("EKA Shares" or "Shares") to independent third party investor(s) to be identified ("Proposed Private Placement");
- (ii) proposed increase in the authorised share capital of the Company from RM60,000,000 comprising 400,000,000 EKA Shares to RM90,000,000 comprising 600,000,000 EKA Shares ("Proposed IASC"); and
- (iii) proposed amendments to the Memorandum and Articles of Association of the Company for the Proposed IASC ("Proposed Amendments").

On 3 November 2014, the proposal had been approved by the shareholder in the Extraordinary General Meeting.

**EKA NOODLES BERHAD (Company No.583565-U)**  
**(FORMERLY KNOWN AS KBB RESOURCES BERHAD)**  
**NOTES TO THE INTERIM FINANCIAL REPORT FOR QUARTER**  
**ENDED 31 MARCH 2015**

**PART B: EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF**  
**THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

**B8) Borrowings and Debts Securities**

The Groups' borrowings as at 31 March 2015 are as follows:-

	<b>Secured</b>	<b>Unsecured</b>	<b>Total</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b>Short Term Borrowings:-</b>			
Hire Purchase Payables	-	70	70
Short Term Loan	9,523	-	9,523
Term Loans	3,000	300	3,300
	<u>12,523</u>	<u>370</u>	<u>12,893</u>
<b>Long Term Borrowings:-</b>			
Hire Purchase Payables	-	524	524
Term Loans	53,386	5,060	58,446
	<u>53,386</u>	<u>5,584</u>	<u>58,970</u>
<b>Total</b>	<u>65,909</u>	<u>5,954</u>	<u>71,863</u>

**B9) Off Balance Sheet Financial Instruments**

There were no financial instruments with off balance sheet risk as at the date of the interim financial statements.

**B10) Material Litigation**

**a) Tenaga Nasional Berhad vs Rasayang Food Industries Sdn Bhd**

The above case is now fixed for final case management on 12 May 2015 to enable the parties to file relevant documents and the full trial has been fixed on 23 June 2015 and 24 June 2015.

**b) Kepala Batas Bihun Sdn Bhd vs Kilang Bihun Bersatu Sdn Bhd**

The lawyer has been appointed for the above case and now waiting for the case management to be fixed.

**EKA NOODLES BERHAD (Company No.583565-U)**  
**(FORMERLY KNOWN AS KBB RESOURCES BERHAD)**  
**NOTES TO THE INTERIM FINANCIAL REPORTS FOR QUARTER**  
**ENDED 31 MARCH 2015**

**PART B: EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF**  
**THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

**B11) Earnings per Share**

The basic earnings per share of the Group are calculated by dividing the profit attributable to shareholders by the weighted average number of ordinary shares in issue during the financial period calculated as follows:-

	<b>Current Months Period Ended</b>	<b>Individual Quarter Preceding Year Corresponding Quarter</b>	<b>Current Year to Date</b>	<b>Cumulative Period Preceding Year Corresponding Period</b>
	<b>31.03.15 RM'000</b>	<b>31.03.14 RM'000</b>	<b>31.03.15 RM'000</b>	<b>31.03.14 RM'000</b>
Profit/(Loss) for the Period (RM'000)	(55)	(11,982)	(4,268)	(14,931)
Weighted Average Number of Ordinary Shares of RM0.50/RM0.15 each ('000)	240,000	120,000	240,000	120,000
Earnings Per Share				
- Basic (sen)	(0.02)	(4.99)	(1.78)	(6.22)
- Diluted (sen)	-	-	-	-

Diluted earnings per share have not been computed as the effect of the share options under ESOS is anti-dilutive in nature.

Notes:-

The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2014 and the accompanying explanatory notes attached to the interim financial statements.

**B12) Realized and Unrealized Loss**

	<b>31.03.15 RM'000</b>	<b>31.03.14 RM'000</b>
Total retained earnings of the Company and its subsidiaries :-		
- Realized	(51,765)	(68,406)
- Unrealized	(1,272)	(1,203)
	(53,037)	(69,609)
Consolidation adjustments	11,737	55,079
Total accumulated Profit/(losses) of the Group as per consolidated accounts	(41,300)	(14,530)

**EKA NOODLES BERHAD (Company No.583565-U)**  
**(FORMERLY KNOWN AS KBB RESOURCES BERHAD)**  
**NOTES TO THE INTERIM FINANCIAL REPORTS FOR QUARTER**  
**ENDED 31 MARCH 2015**

**PART B: EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF**  
**THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

**B13) Profit / (Loss) for the period / year**

	<b>Current Year Quarter</b>	<b>Individual Quarter Preceding Year Corresponding Quarter</b>	<b>Current Year to Date <sup>(2)</sup></b>	<b>Cumulative Quarter Preceding Year Corresponding Period</b>
	<b>31.03.15 (Unaudited) RM'000</b>	<b>31.03.14 (Unaudited) RM'000</b>	<b>31.03.15 (Unaudited) RM'000</b>	<b>31.03.14 (Unaudited) RM'000</b>
<b>Profit / (Loss) for the period / year is arrive at after charging / (crediting) :-</b>				
Interest expense	1,541	1,421	4,558	4,079
Depreciation and amortization	1,907	1,610	5,417	5,434
Foreign exchange loss	-	-	-	15
(Gain)/Loss on disposal of PPE	-	15	-	15
Provision for doubtful debts	-	5,314	-	5,314
Rental Income	(240)	(161)	(240)	(401)

**Notes:-**

The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2014 and the accompanying explanatory notes attached to the interim financial statements.

**B14) Audit Report Qualifications**

The auditors' report on the preceding audited financial statements of the Company and its subsidiaries for the financial year ended 30 June 2014 did not contain any qualification.

**B15) Authorization for Issue**

The interim financial report was authorized for release by the Board of Directors in accordance with a resolution of the Board.