

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
30 SEPTEMBER 2015

	Current Year	Preceding Year
	As at	As at
	30.09.15	30.06.14
	(Unaudited)	(Audited)
	RM'000	RM'000
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	69,391	63,878
Intangible Assets	98	98
	69,489	63,976
Current Assets		
Inventories	5,202	6,832
Trade Receivables	12,808	15,447
Other Receivables, Deposits and Prepayments	4,136	8,575
Tax Recoverable	137	183
Fixed Deposit with Licensed Banks	1,025	756
Cash and Bank Balances	1,894	2,000
	25,202	33,793
TOTAL ASSETS	94,691	97,769
EQUITY AND LIABILITIES		
Share Capital	46,800	36,000
Revaluation Reserve	9,204	6,297
Share Premium	3,600	3,600
Capital Reserve	4,837	4,837
Retained Profits/(Accumulated Losses)	(52,321)	(37,032)
Total Equity	12,120	13,702
Non-Current Liabilities		
Borrowings	60,437	56,170
Deferred Tax Liabilities	507	1,272
	60,944	57,442
Current Liabilities		
Trade Payables	12,550	9,168
Other Payables and Accruals	3,096	5,261
Amount Owing to Directors	106	54
Borrowings	5,824	12,088
Provision for Taxation	51	54
	21,627	26,625
Total Liabilities	82,571	84,067
TOTAL EQUITY AND LIABILITIES	94,691	97,769
Net Assets Per Ordinary Share Attributable to Ordinary Equity Shareholders (RM)	0.05	0.06

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
30 SEPTEMBER 2015

	Current Year Quarter	Individual Quarter Preceding Year Corresponding Quarter	Current Year To Date	Cumulative Quarter Preceding Year Corresponding Period
	(3 Months) 30.09.15 (Unaudited) RM'000	(3 Months) 30.09.14 (Unaudited) RM'000	(15 Months) 30.09.15 (Unaudited) RM'000	(15 Months) 30.09.14 (Unaudited) RM'000
Revenue	12,732	N/A	82,865	N/A
Cost of Sales	(12,012)	N/A	(76,652)	N/A
Gross Profit	720	N/A	6,213	N/A
Other Income	256	N/A	1,823	N/A
Administrative Expenses	(1,083)	N/A	(8,634)	N/A
Selling and Distribution Expenses	(1,388)	N/A	(7,840)	N/A
Operating Profit/(Loss)	(1,495)	N/A	(8,438)	N/A
Finance Costs	(1,179)	N/A	(7,563)	N/A
Profit/(Loss) Before Taxation	(2,674)	N/A	(16,001)	N/A
Taxation	1,023	N/A	712	N/A
Profit/(Loss) After Taxation	(1,651)	N/A	(15,289)	N/A
Earnings Per Share				
- Basic (sen)	(0.53)	N/A	(4.90)	N/A
- Diluted (sen)	-	N/A	-	N/A

Notes:-

- (i) Due to the change in the current financial year end from 30 June 2015 to 31 December 2015, there were no comparative financial information available for the preceding year corresponding quarter and 15-month financial period ended 30 September 2015.
- (ii) 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 30 SEPTEMBER 2015

	Share Capital	Exchange Translation Reserve	Share Premium	Non-Distributable Capital Reserve	Revaluation Reserve	Distributable Accumulated Losses	Total Equity
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
<u>Audited</u>							
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
<u>Unaudited</u>							
Balance as at 1 July 2014	36,000	-	3,600	4,837	6,297	(37,032)	13,702
Share Issue for Private Placement	10,800	-	-	-	-	-	10,800
Revaluation of land and building	-	-	-	-	2,907	-	2,907
Loss for the Period(15 months)	-	-	-	-	-	(15,289)	(15,289)
Balance as at 30 September 2015	46,800	-	3,600	4,837	9,204	(52,321)	12,120

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
30 SEPTEMBER 2015

	Current Year to Date	Preceding Year Corresponding Period
	(15 months) 30.09.15 (Unaudited) RM'000	(15 months) 30.09.14 (Audited) RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Operations	85,505	N/A
Payment to Suppliers and Employees	(74,540)	N/A
Income Tax Refund	(59)	N/A
Interest Paid	8	N/A
Net Cash used in Operating Activities	10,914	N/A
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from Disposal of Property, Plant and Equipment	81	N/A
Purchase of Property, Plant and Equipment	(12,023)	N/A
Net Cash (used in)/from Investing Activities	(11,942)	N/A
CASH FLOWS FROM FINANCING ACTIVITIES		
Islamic Acceptance Bills	272	N/A
Proceeds from Hire Purchase Payables	231	N/A
Repayment of Hire Purchase Payables	(149)	N/A
Proceeds from Loan	4,648	N/A
Repayment of Term Loan	-	N/A
Proceeds from Right Issue	-	N/A
Repayment of Islamic Acceptance Bills	(7,053)	-
Proceeds from Private Placement	10,800	-
Advance from/(Repayment to) the Director	53	N/A
Interest Paid	(7,504)	N/A
Net Cash from/(used in) Financing Activities	1,298	N/A
Net increase/(decrease) in Cash and Cash Equivalents	270	N/A
Cash and Cash Equivalents at Beginning	2,650	N/A
Cash and Cash Equivalents at End	2,920	N/A
Represented by:-		
Fixed Deposits with Licensed Banks	1,025	N/A
Cash and Bank Balances	1,895	N/A
	2,920	N/A

Notes:-

Due to the change in the current financial year end from 30 June 2015 to 31 December 2015, there were no comparative financial information available for 15-month financial period ended 30 September 2015.

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 30 SEPTEMBER 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.

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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 Amendments to MFRS 10, MFRS 12 and MFRS 127	Financial Instruments Investment Entities Offsetting Financial Assets and Financial Liabilities To be announced 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.

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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 fifteen months ended 30 September 2015 was as follows:

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

	Revenue	Total Assets	Capital Expenditures
	RM’000	RM’000	RM’000
West Malaysia	76,785	76,304	12,023
East Malaysia	6,080	18,387	-
	<u>82,865</u>	<u>94,691</u>	<u>12,023</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)
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NOTES TO THE INTERIM FINANCIAL REPORT FOR QUARTER
ENDED 30 SEPTEMBER 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

	July- Sept'15 RM'000	Apr- June'15 RM'000	July- Sept'14 RM'000	Jul'14 – Sept'15 RM'000
Revenue				
- West Malaysia	12,094	14,065	N/A	76,785
- East Malaysia	638	812	N/A	6,080
Total	<u>12,732</u>	<u>14,877</u>	<u>N/A</u>	<u>82,865</u>
Profit/(Loss) before tax				
- West Malaysia	(2,564)	(7,950)	N/A	(12,845)
- East Malaysia	(110)	(1,116)	N/A	(3,156)
Total	<u>(2,674)</u>	<u>(9,066)</u>	<u>N/A</u>	<u>(16,001)</u>

Comparison with corresponding period in the previous year

Due to the change in the current financial year end from 30 June 2015 to 31 December 2015, there were no comparative financial information available for the preceding year corresponding quarter and 15-month financial period ended 30 September 2015.

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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 lower by RM2.14 million or represented 14.39% when compared with the preceding quarter.

The Group recorded loss before tax for the current quarter was RM2.67 million as compared to loss before tax about RM9.06 million in the immediate preceding quarter under review.

For West Malaysia, its revenue for the current quarter decreased by RM1.97 million or represented 14.01% lower as compared with the preceding quarter under review. The decrease was mainly due to some of our customers have changed their purchase to other brands in market.

The revenue of East Malaysia has decrease as compared to the preceding quarter. This was also mainly due to the appointment of a distributor to run the production effective 1 August 2015.

West Malaysia has suffered loss before taxation of approximately RM2.56 million for the quarter as compared to profit before tax in the preceding quarter of RM7.95 million under review. This is due to the improvement of efficiency in production in the quarter under review.

East Malaysia suffered loss before taxation of approximately RM0.10 million for the quarter as compared with the preceding quarter loss of RM1.11 million under review.

B2) Current Year Prospects

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.

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NOTES TO THE INTERIM FINANCIAL REPORT FOR QUARTER
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PART B: EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B4) Taxation

	Current Year Quarter 30.09.15 RM'000	Current Year-to- Date 30.09.15 RM'000
Income Tax	-	(29)
Deferred Tax	1,023	741
	<u>1,023</u>	<u>712</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

There were no corporate proposal for the current quarter.

B8) Borrowings and Debts Securities

The Groups' borrowings as at 30 September 2015 are as follows:-

	Secured RM'000	Unsecured RM'000	Total RM'000
Short Term Borrowings:-			
Hire Purchase Payables	-	61	61
Short Term Loan	2,462	-	2,462
Term Loans	3,000	300	3,300
	<u>5,462</u>	<u>361</u>	<u>5,823</u>
Long Term Borrowings:-			
Hire Purchase Payables	-	574	574
Term Loans	55,477	4,386	59,864
	<u>55,477</u>	<u>4,960</u>	<u>60,438</u>
Total	<u>60,939</u>	<u>5,321</u>	<u>66,261</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.

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

B10) Material Litigation

a) Tenaga Nasional Berhad vs Rasayang Food Industries Sdn Bhd

Both parties are still waiting for case management date which will be notified by Butterworth sessions court.

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

The above matter is now fixed for mentioned on 17 December 2015 for plaintiff to file reply to amended defense.

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:-

	Current Months Period Ended	Individual Quarter Preceding Year Corresponding Quarter	Current Year to Date	Cumulative Period Preceding Year Corresponding Period
	30.09.15 RM'000	30.09.14 RM'000	30.09.15 RM'000	30.09.14 RM'000
Profit/(Loss) for the Period (RM'000)	(1,651)	N/A	(15,289)	N/A
Weighted Average Number of Ordinary Shares of RM0.50/RM0.15 each ('000)	312,000	N/A	312,000	N/A
Earnings Per Share				
- Basic (sen)	(0.53)	N/A	(4.90)	N/A
- Diluted (sen)	-	N/A	-	N/A

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

Notes:-

Due to the change in the current financial year end from 30 June 2015 to 31 December 2015, there were no comparative financial information available for the preceding year corresponding quarter and 15-month financial period ended 30 September 2015.

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)
NOTES TO THE INTERIM FINANCIAL REPORTS FOR QUARTER
ENDED 30 SEPTEMBER 2015

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

B12) Realized and Unrealized Loss

	30.09.15 RM'000	30.09.14 RM'000
Total retained earnings of the Company and its subsidiaries :-		
- Realized	(63,551)	N/A
- Unrealized	(507)	N/A
	<u>(64,058)</u>	<u>N/A</u>
Consolidation adjustments	11,827	N/A
Total accumulated Profit/(losses) of the Group as per consolidated accounts	<u>(52,231)</u>	<u>N/A</u>

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

	Current Year Quarter 30.09.15 (Unaudited) RM'000	Individual Quarter Preceding Year Corresponding Quarter 30.09.14 (Unaudited) RM'000	Current Year to Date ⁽²⁾ 30.09.15 (15 Months) (Unaudited) RM'000	Cumulative Quarter Preceding Year Corresponding Period 30.09.14 (15 Months) (Unaudited) RM'000
Profit / (Loss) for the period/ year is arrive at after charging/(crediting) :				
Interest expense	1,179	N/A	7,563	N/A
Provision for doubtful debts	-	N/A	479	N/A
Bad debts written off	-	N/A	5	N/A
Depreciation and amortization	1,934	N/A	9,329	N/A
(Gain)/Loss on disposal of PPE	2	N/A	2	N/A

Notes:-

Due to the change in the current financial year end from 30 June 2015 to 31 December 2015, there were no comparative financial information available for the preceding year corresponding quarter and 15-month financial period ended 30 September 2015.

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)
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NOTES TO THE INTERIM FINANCIAL REPORTS FOR QUARTER
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**PART B: EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B
OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES
BERHAD**

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.