

**EKA NOODLES BERHAD (Company No.583565-U)**  
**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AND QUARTERLY REPORT FOR THE PERIOD ENDED**  
**31 MARCH 2016**

	<b>Current Year As at 31.03.16 (Unaudited) RM'000</b>	<b>Preceding Year As at 31.12.15 (Audited) RM'000</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	66,261	68,102
Intangible Assets	98	98
	<u>66,359</u>	<u>68,200</u>
<b>Current Assets</b>		
Inventories	5,939	6,157
Trade Receivables	14,854	13,700
Other Receivables, Deposits and Prepayments	4,316	4,512
Tax Recoverable	211	186
Fixed Deposit with Licensed Banks	1,175	1,100
Cash and Bank Balances	1,092	908
	<u>27,587</u>	<u>26,563</u>
<b>TOTAL ASSETS</b>	<b><u>93,946</u></b>	<b><u>94,763</u></b>
<b>EQUITY AND LIABILITIES</b>		
Share Capital	46,800	46,800
Revaluation Reserve	3,600	3,600
Share Premium	4,837	4,837
Capital Reserve	9,204	9,204
Retained Profits/(Accumulated Losses)	(52,550)	(51,942)
<b>Total Equity</b>	<b><u>11,891</u></b>	<b><u>12,499</u></b>
<b>Non-Current Liabilities</b>		
Borrowings	61,873	61,131
Deferred Tax Liabilities	530	530
	<u>62,403</u>	<u>61,661</u>
<b>Current Liabilities</b>		
Trade Payables	10,756	10,824
Other Payables and Accruals	2,648	3,153
Amount Owing to Directors	106	406
Borrowings	6,067	6,145
Provision for Taxation	75	75
	<u>19,652</u>	<u>20,603</u>
<b>Total Liabilities</b>	<b><u>82,055</u></b>	<b><u>82,264</u></b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b><u>93,946</u></b>	<b><u>94,763</u></b>
<b>Net Assets Per Ordinary Share Attributable to Ordinary Equity Shareholders (RM)</b>	<b>0.05</b>	<b>0.05</b>

Notes:-

The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial period ended 31 December 2015 and the accompanying explanatory notes attached to the interim financial statements.

**EKA NOODLES BERHAD (Company No.583565-U)**  
**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME AND**  
**QUARTERLY REPORT ON CONSOLIDATED PERIOD ENDED**  
**31 MARCH 2016**

	<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>(3 Months) 31.03.16 (Unaudited) RM'000</b>	<b>(3 Months) 31.03.15 (Unaudited) RM'000</b>	<b>(3 Months) 31.03.16 (Unaudited) RM'000</b>	<b>(3 Months) 31.03.15 (Unaudited) RM'000</b>
Revenue	10,319	22,339	10,319	N/A
Cost of Sales	(7,867)	(17,962)	(7,867)	N/A
<b>Gross Profit</b>	<b>2,452</b>	<b>4,377</b>	<b>2,452</b>	<b>N/A</b>
Other Income	401	438	401	N/A
Administrative Expenses	(1,509)	(1,743)	(1,509)	N/A
Selling and Distribution Expenses	(943)	(1,580)	(943)	N/A
<b>Operating Profit/(Loss)</b>	<b>401</b>	<b>1,492</b>	<b>401</b>	<b>N/A</b>
Finance Costs	(1,009)	(1,541)	(1,009)	N/A
<b>Profit/(Loss) Before Taxation</b>	<b>(608)</b>	<b>(49)</b>	<b>(608)</b>	<b>N/A</b>
Taxation	-	(6)	-	N/A
<b>Profit/(Loss) After Taxation</b>	<b>(608)</b>	<b>(55)</b>	<b>(608)</b>	<b>N/A</b>
Earnings Per Share				
- Basic (sen)	(0.20)	(0.02)	(0.20)	N/A
- Diluted (sen)	-	-	-	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 cumulative quarter preceding year corresponding period ended 31 March 2015.

The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial period ended 31 December 2015 and the accompanying explanatory notes attached to the interim financial statements.

**EKA NOODLES BERHAD (Company No.583565-U)**  
**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY AND QUARTERLY REPORT ON**  
**CONSOLIDATED RESULTS FOR THE PERIOD ENDED 31 MARCH 2016**

	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
<b><u>Audited</u></b>							
Balance as at 1 July 2014	36,000	-	3,600	4,837	6,297	(37,032)	13,702
Share issued for Private Placement	10,800	-	-	-	-	-	10,800
Revaluation of land and building	-	-	-	-	2,907	-	2,907
Loss for the Period	-	-	-	-	-	(14,909)	(14,909)
Balance as at 31 December 2015	46,800	-	3,600	4,837	9,204	(51,941)	12,500
<b><u>Unaudited</u></b>							
Balance as at 1 January 2016	46,800	-	3,600	4,837	9,204	(51,941)	12,500
Loss for the Period	-	-	-	-	-	(609)	(609)
Balance as at 31 March 2016	46,800	-	3,600	4,837	9,204	(52,550)	11,891

Note:-

The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial period ended 31 December 2015 and the accompanying explanatory notes attached to the interim financial statements.

**EKA NOODLES BERHAD (Company No.583565-U)**  
**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS AND QUARTERLY**  
**REPORT ON CONSOLIDATED RESULTS FOR THE PERIOD ENDED**  
**31 MARCH 2016**

	<b>Current Year to Date</b>	<b>Preceding Year Corresponding Period</b>
	<b>(3 months) 31.03.16 (Unaudited) RM'000</b>	<b>(3 months) 31.03.15 (Audited) RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Operations	9,165	N/A
Payment to Suppliers and Employees	(8,253)	N/A
Income Tax Refund	-	N/A
Interest Paid	(26)	N/A
<b>Net Cash used in Operating Activities</b>	<b>886</b>	<b>N/A</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from Disposal of Property, Plant and Equipment	17	N/A
Purchase of Property, Plant and Equipment	-	N/A
<b>Net Cash (used in)/from Investing Activities</b>	<b>17</b>	<b>N/A</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Islamic Acceptance Bills	(76)	N/A
Proceeds from Term Loan	1,000	N/A
Repayment of Hire Purchase Payables	(21)	N/A
Repayment of Term Loan	-	N/A
Repayment of Islamic Acceptance Bills	(237)	N/A
Advance from/(Repayment to) the Director	(300)	N/A
Interest Paid	(1,009)	N/A
<b>Net Cash from/(used in) Financing Activities</b>	<b>(643)</b>	<b>N/A</b>
<b>Net increase/(decrease) in Cash and Cash Equivalents</b>	<b>260</b>	<b>N/A</b>
<b>Cash and Cash Equivalents at Beginning</b>	<b>2,008</b>	<b>N/A</b>
<b>Cash and Cash Equivalents at End</b>	<b>2,268</b>	<b>N/A</b>
<b>Represented by:-</b>		
Fixed Deposits with Licensed Banks	1,175	N/A
Cash and Bank Balances	1,093	N/A
	<b>2,268</b>	<b>N/A</b>

Notes:-

Due to the change in the current financial year end from 30 June 2015 to 31 December 2015, there was no comparative financial information available for the preceding year corresponding period ended 31 March 2015.

The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial period ended 31 December 2015 and the accompanying explanatory notes attached to the interim financial statements.

**EKA NOODLES BERHAD (Company No.583565-U)**  
**NOTES TO THE INTERIM FINANCIAL REPORTS FOR QUARTER**  
**ENDED 31 MARCH 2016**

**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 period ended (“FRS”) 31 December 2015.

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 period ended 31 December 2015. 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 period ended 31 December 2015.

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 period ended 31 December 2015.

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)**  
**NOTES TO THE INTERIM FINANCIAL REPORTS FOR QUARTER**  
**ENDED 31 MARCH 2016**

**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

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 Amendments to MFRS 132	Financial Instruments Investment Entities Offsetting Financial Assets and Financial Liabilities To be announced 1 January 2014
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 Amendments to MFRS 119	Levies Defined Benefit Plans; Employee Contributions 1 January 2014 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)**  
**NOTES TO THE INTERIM FINANCIAL REPORTS FOR QUARTER**  
**ENDED 31 MARCH 2016**

**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 three months ended 31 March 2016 was as follows:

**EKA NOODLES BERHAD (Company No.583565-U)**  
**NOTES TO THE INTERIM FINANCIAL REPORTS FOR QUARTER**  
**ENDED 31 MARCH 2016**

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

	<b>Revenue</b> <b>RM’000</b>	<b>Total Assets</b> <b>RM’000</b>	<b>Capital Expenditures</b> <b>RM’000</b>
West Malaysia	10,304	76,257	-
East Malaysia	15	17,688	-
	10,319	93,945	-

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

The Group had not 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)**  
**NOTES TO THE INTERIM FINANCIAL REPORT FOR QUARTER**  
**ENDED 31 MARCH 2016**

**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'16 RM'000</b>	<b>Oct- Dec'15 RM'000</b>	<b>Jan- Mar'16 RM'000</b>	<b>Jan- Mar'15 RM'000</b>
<b>Revenue</b>				
- West Malaysia	10,319	14,140	10,319	N/A
- East Malaysia	-	-	-	N/A
<b>Total</b>	<u>10,319</u>	<u>14,140</u>	<u>10,319</u>	<u>N/A</u>
<b>Profit/(Loss) before tax</b>				
- West Malaysia	(209)	25	(209)	N/A
- East Malaysia	(399)	379	(399)	N/A
<b>Total</b>	<u>(608)</u>	<u>404</u>	<u>(608)</u>	<u>N/A</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 was no comparative financial information available for the cumulative quarter preceding year corresponding period ended 31 March 2015.

**EKA NOODLES BERHAD (Company No.583565-U)**  
**NOTES TO THE INTERIM FINANCIAL REPORT FOR QUARTER**  
**ENDED 31 MARCH 2016**

**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 RM3.82 million or represented 27.02% when compared with the preceding quarter.

The Group recorded loss before tax for the current quarter was RM0.60 million as compared to profit before tax RM0.4 million in the immediate preceding quarter under review.

For West Malaysia, its revenue for the current quarter decreased by RM3.84 million or represented 27.02% lower as compared with the preceding quarter under review. The decrease was mainly due to the low demand on bihun and laksa.

East Malaysia did not generated revenue due to the appointment of a distributor to run the production effective 1 August 2015.

West Malaysia has suffered loss profit before taxation for the quarter as compared to profit before tax in the preceding quarter under review. This is in line with the decrease of revenue.

East Malaysia has also suffered loss before taxation for the quarter as compared with the preceding quarter profit before tax under review. This is due to fixed cost incurred higher than income generated.

**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.

NOTES TO THE INTERIM FINANCIAL REPORT FOR QUARTER  
ENDED 31 MARCH 2016

**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 31.03.16 RM'000</b>	<b>Current Year-to- Date 31.03.16 RM'000</b>
Income Tax	-	-
Deferred Tax	-	-
	-	-

**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 31 March 2016 are as follows:-

	<b>Secured RM'000</b>	<b>Unsecured RM'000</b>	<b>Total RM'000</b>
<b>Short Term Borrowings:-</b>			
Hire Purchase Payables	-	61	61
Short Term Loan	2,706	-	2,706
Term Loans	3,000	300	3,300
	<u>5,706</u>	<u>361</u>	<u>6,067</u>
<b>Long Term Borrowings:-</b>			
Hire Purchase Payables	-	531	531
Term Loans	57,430	3,912	61,342
	<u>57,430</u>	<u>4,443</u>	<u>61,873</u>
<b>Total</b>	<u>63,136</u>	<u>4,804</u>	<u>67,940</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.

**EKA NOODLES BERHAD (Company No.583565-U)**  
**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**

**B10) Material Litigation**

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

The matter is now fixed for further case management on 20 June 2016 pending federal court decision.

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

The above matter has been fixed for hearing on 30 May 2016.

**c) SEV Partnership Enterprise vs Kilang Bihun Bersatu Sdn Bhd**

The matter is now fixed on 23 June 2016 to make full settlement to SEV Partnership Enterprise and if settlement failed, Plaintiff's solicitor will file reply to defence.

**d) SEV Partnership Enterprise vs Rasayang Food Industries Sdn Bhd**

The matter is now fixed on 23 June 2016 for Plaintiff's solicitor to reply our defence.

**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>31.03.16 RM'000</b>	<b>31.03.15 RM'000</b>	<b>31.03.16 RM'000</b>	<b>31.03.15 RM'000</b>
Profit/(Loss) for the Period (RM'000)	(608)	(55)	(608)	N/A
Weighted Average Number of Ordinary Shares of RM0.15 each ( '000)	312,000	240,000	312,000	N/A
Earnings Per Share				
- Basic (sen)	(0.20)	(0.02)	(0.20)	N/A
- Diluted (sen)	-	-	-	N/A

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

**EKA NOODLES BERHAD (Company No.583565-U)**  
**NOTES TO THE INTERIM FINANCIAL REPORTS FOR QUARTER**  
**ENDED 31 MARCH 2016**

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

**B11) Earnings per Share(Continued)**

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 the cumulative quarter preceding year corresponding period ended 31 March 2015.

The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial period ended 31 December 2015 and the accompanying explanatory notes attached to the interim financial statements.

**B12) Realized and Unrealized Loss**

	<b>31.03.16</b> <b>RM'000</b>	<b>31.03.15</b> <b>RM'000</b>
Total retained earnings of the Company and its subsidiaries :-		
- Realized	(64,095)	N/A
- Unrealized	(530)	N/A
	<u>(64,625)</u>	<u>N/A</u>
Consolidation adjustments	12,075	N/A
Total accumulated Profit/(losses) of the Group as per consolidated accounts	<u>(52,550)</u>	<u>N/A</u>

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

	<b>Current Year</b> <b>Quarter</b>	<b>Individual</b> <b>Quarter</b>	<b>Current Year</b> <b>to Date</b> <sup>(2)</sup>	<b>Cumulative</b> <b>Quarter</b>
	<b>31.03.16</b>	<b>Preceding Year</b> <b>Corresponding</b> <b>Quarter</b>	<b>31.03.16</b>	<b>Preceding Year</b> <b>Corresponding</b> <b>Period</b>
	<b>(Unaudited)</b> <b>RM'000</b>	<b>31.03.15</b>	<b>(3 Months)</b>	<b>31.03.15</b>
		<b>(Unaudited)</b> <b>RM'000</b>	<b>(Unaudited)</b> <b>RM'000</b>	<b>(Unaudited)</b> <b>RM'000</b>
<b>Profit /(Loss) for the period/ year is arrive at after charging/(crediting) :</b>				
Interest expense	1,009	1,541	1,009	N/A
Depreciation and amortization	1,840	1,907	1,840	N/A
(Gain)/Loss on disposal of PPE	(16)	-	(16)	N/A

**EKA NOODLES BERHAD (Company No.583565-U)**  
**NOTES TO THE INTERIM FINANCIAL REPORTS FOR QUARTER**  
**ENDED 31 MARCH 2016**

**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(Continued)**

Notes:-

Due to the change in the current financial year end from 30 June 2015 to 31 December 2015, there was no comparative financial information available for the cumulative quarter preceding year corresponding period ended 31 March 2015.

The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial period ended 31 December 2015 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 period ended 31 December 2015 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.