

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

	Current Year As at 31.12.16 (Unaudited) RM'000	Preceding Year As at 31.12.15 (Audited) RM'000
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	-	68,101
Intangible Assets	-	98
	-	<u>68,199</u>
Current Assets		
Assets Held for Sale	57,991	-
Inventories	-	6,157
Trade Receivables	-	13,700
Other Receivables, Deposits and Prepayments	2,819	4,511
Tax Recoverable	246	186
Fixed Deposit with Licensed Banks	-	1,100
Cash and Bank Balances	511	908
	<u>61,567</u>	<u>26,562</u>
TOTAL ASSETS	<u>61,567</u>	<u>94,761</u>
EQUITY AND LIABILITIES		
Share Capital	46,800	46,800
Share Premium	3,600	3,600
Capital Reserve	4,837	4,837
Revaluation Reserve	9,204	9,204
Retained Profits/(Accumulated Losses)	(84,482)	(51,942)
Total Equity	<u>(20,041)</u>	<u>12,499</u>
Non-Current Liabilities		
Borrowings	-	61,130
Deferred Tax Liabilities	-	530
	-	<u>61,660</u>
Current Liabilities		
Trade Payables	8,572	10,824
Other Payables and Accruals	2,645	3,153
Amount Owing to Directors	375	406
Borrowings	69,435	6,145
Provision for Taxation	51	74
Deferred Tax Liabilities	530	
	<u>81,680</u>	<u>20,602</u>
Total Liabilities	<u>81,680</u>	<u>82,262</u>
TOTAL EQUITY AND LIABILITIES	<u>61,567</u>	<u>94,761</u>
Net Assets Per Ordinary Share Attributable to Ordinary Equity Shareholders (RM)	(0.08)	0.05

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 DECEMBER 2016

	Current Year Quarter	Individual Quarter Preceding Year Corresponding Quarter	Current Year To Date	Cumulative Quarter Preceding Year Corresponding Period
	(3 Months) 31.12.16 (Unaudited) RM'000	(3 Months) 31.12.15 (Unaudited) RM'000	(12 Months) 31.12.16 (Unaudited) RM'000	(12 Months) 31.12.15 (Unaudited) RM'000
Revenue	1,967	14,140	23,910	N/A
Cost of Sales	(6,385)	(11,050)	(32,100)	N/A
Gross Profit	(4,418)	3,090	(8,190)	N/A
Other Income	150	1,364	948	N/A
Administrative Expenses	(11,461)	(1,601)	(17,936)	N/A
Selling and Distribution Expenses	(532)	(1,283)	(2,961)	N/A
Operating Profit/(Loss)	(16,261)	1,570	(28,139)	N/A
Finance Costs	(1,748)	(1,166)	(4,388)	N/A
Profit/(Loss) Before Taxation	(18,009)	404	(32,527)	N/A
Taxation	-	(24)	(11)	N/A
Profit/(Loss) After Taxation	(18,009)	380	(32,538)	N/A
Earnings Per Share				
- Basic (sen)	(5.77)	0.12	(10.43)	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 was no comparative financial information available for the cumulative quarter preceding year corresponding period ended 30 June 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 DECEMBER 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
<u>Audited</u>							
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	-	-	-	-	-	(14,910)	(14,910)
Balance as at 31 December 2015	46,800	-	3,600	4,837	9,204	(51,942)	12,499
<u>Unaudited</u>							
Balance as at 1 January 2016	46,800	-	3,600	4,837	9,204	(51,942)	12,499
Loss for the Period	-	-	-	-	-	(32,538)	(32,538)
Balance as at 31 December 2016	46,800	-	3,600	4,837	9,204	(84,480)	(20,039)

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 DECEMBER 2016

	Current Year to Date	Preceding Year Corresponding Period
	(12 months) 31.12.16 (Unaudited) RM'000	(12 months) 31.12.15 (Audited) RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Operations	29,463	N/A
Payment to Suppliers	(31,070)	N/A
Payment to Employees	(6,086)	
Income Tax Paid	(94)	N/A
Net Cash used in Operating Activities	(7,787)	N/A
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from Disposal of Property, Plant and Equipment	34	N/A
Provision of Property, Plant and Equipment	473	N/A
Provision for Doubtful Debts	8,147	N/A
Purchase of Property, Plant and Equipment	(107)	N/A
Net Cash (used in)/from Investing Activities	8,547	N/A
CASH FLOWS FROM FINANCING ACTIVITIES		
Islamic Acceptance Bills	-	N/A
Proceeds from Term Loan	3,907	N/A
Repayment of Hire Purchase Payables	(77)	N/A
Repayment of Term Loan	(1,411)	N/A
Repayment of Islamic Acceptance Bills	(258)	
Advance from/(Repayment to) the Director	(31)	N/A
Interest Paid	(4,388)	N/A
Net Cash from/(used in) Financing Activities	(2,258)	N/A
Net increase/(decrease) in Cash and Cash Equivalents	(1,497)	N/A
Cash and Cash Equivalents at Beginning	2,008	N/A
Cash and Cash Equivalents at End	511	N/A
Represented by:-		
Fixed Deposits with Licensed Banks	-	N/A
Cash and Bank Balances	511	N/A
	511	N/A

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 30 June 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 DECEMBER 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”).

As the Company has commenced the process to cease its business for the current quarter with no intention to resume business operations, the preparation of interim financial statements on going concern basis is no longer appropriate. As such, all non-current assets have been reclassified as current asset and the carrying values of all assets and liabilities have adjusted to the values they are expected to realize based on the directors’ best estimate. Actual values realized may differ from the carrying values of assets and liabilities included in these interim financial statements.

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.

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

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

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

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 DECEMBER 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 nine months ended 30 September 2016 was as follows:

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

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

	Revenue RM’000	Total Assets RM’000	Capital Expenditures RM’000
West Malaysia	23,895	50,096	106
East Malaysia	15	11,471	-
	<u>23,910</u>	<u>61,567</u>	<u>106</u>

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 DECEMBER 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

	Oct- Dec'16 RM'000	Jul- Sept'16 RM'000	Jan- Dec'16 RM'000	Jan- Dec'15 RM'000
Revenue				
- West Malaysia	1,967	6,328	23,910	N/A
- East Malaysia	-	-	-	N/A
Total	<u>1,967</u>	<u>6,328</u>	<u>23,910</u>	<u>N/A</u>
Profit/(Loss) before tax				
- West Malaysia	(13,088)	(4,802)	(25,500)	N/A
- East Malaysia	(4,921)	(1,100)	(7,038)	N/A
Total	<u>(18,009)</u>	<u>(5,902)</u>	<u>(32,538)</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 30 June 2015.

EKA NOODLES BERHAD (Company No.583565-U)
NOTES TO THE INTERIM FINANCIAL REPORT FOR QUARTER
ENDED 31 DECEMBER 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 RM4.36 million or represented 68.98% when compared with the preceding quarter.

The Group recorded loss before tax for the current quarter was RM18.0 million as compared to loss before tax RM5.90 million in the immediate preceding quarter under review.

For West Malaysia, its revenue for the current quarter decreased by RM4.36 million or represented 68.98% lower as compared with the preceding quarter under review. This is due to reduce in production and ceased of the operation in the quarter under review.

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 of RM13.79 million for the quarter as compared to loss before taxation of RM4.80 million. This is in line with the decrease of revenue in the quarter under review. Provision of receivable and property, plant and equipment also attributed to the loss suffered.

East Malaysia has also suffered loss before taxation for the quarter under review. This is due to fixed cost incurred.

B2) Current Year Prospects

The Group had ceased operation since December 2016 and expects the new investor to do restructuring.

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 DECEMBER 2016**

**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 31.12.16 RM'000	Current Year-to- Date 31.12.16 RM'000
Income Tax	11	11
Deferred Tax	-	-
	11	11

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 December 2016 are as follows:-

	Secured RM'000	Unsecured RM'000	Total RM'000
Short Term Borrowings:-			
Hire Purchase Payables	-	61	61
Short Term Loan	2,524	-	2,524
Term Loans	4,300	-	4,300
	6,824	61	6,885
Long Term Borrowings:-			
Hire Purchase Payables	-	474	474
Term Loans	62,076	-	62,076
	62,076	474	62,550
Total	68,900	535	69,435

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 DECEMBER 2016

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 24 March 2017 pending Federal Court decision.

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

The above matter has been fixed for further hearing on 15 March 2017.

c) SEV Partnership Enterprise vs Kilang Bihun Bersatu Sdn Bhd

There is no further action until the lapse of Restraining Order on 7 December 2016.

d) SEV Partnership Enterprise vs Rasayang Food Industries Sdn Bhd

There is no further action until the lapse of Restraining Order on 7 December 2016.

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

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
	31.12.16 RM'000	31.12.15 RM'000	31.12.16 RM'000	31.12.15 RM'000
Profit/(Loss) for the Period (RM'000)	(18,009)	380	(32,538)	N/A
Weighted Average Number of Ordinary Shares of RM0.15 each ('000)	312,000	312,000	312,000	N/A
Earnings Per Share				
- Basic (sen)	(5.77)	0.12	(10.43)	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.

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 the cumulative quarter preceding year corresponding period ended 30 June 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)
NOTES TO THE INTERIM FINANCIAL REPORTS FOR QUARTER
ENDED 31 DECEMBER 2016

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

	31.12.16 RM'000	31.12.15 RM'000
Total retained earnings of the Company and its subsidiaries :-		
- Realized	(95,689)	N/A
- Unrealized	(530)	N/A
	<hr/>	<hr/>
	(96,219)	N/A
Consolidation adjustments	11,737	N/A
	<hr/>	<hr/>
Total accumulated Profit/(losses) of the Group as per consolidated accounts	(84,482)	N/A

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

	Current Year Quarter	Individual Quarter Preceding Year Corresponding Quarter	Current Year to Date ⁽²⁾	Cumulative Quarter Preceding Year Corresponding Period
	31.12.16	31.12.15	31.12.16	31.12.15
	(Unaudited)	(Unaudited)	(12 Months)	(12 Months)
	RM'000	RM'000	RM'000	RM'000
Profit /(Loss) for the period/ year is arrive at after charging/(crediting) :				
Interest expense	1,748	1,166	4,388	N/A
Depreciation and amortization	1,292	1,983	7,241	N/A
(Gain)/Loss on disposal of PPE	-	-	(33)	N/A
Provision for doubtful debts	5,685	-	8,147	N/A

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 30 June 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)
NOTES TO THE INTERIM FINANCIAL REPORTS FOR QUARTER
ENDED 31 DECEMBER 2016

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 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.