

IA INT'L<08047> - Results Announcement (Q3, 2003/2004, Summary)

IA International Holdings Limited announced on 06/02/2004:
(stock code: 08047)

Year end date :31/03/2004
 Currency :HKD
 Auditors' report :N/A
 Review of 3rd Quarterly Report by :Audit Committee

Important Note :

This result announcement form only contains extracted information from and should be read in conjunction with the detailed results announcement of the issuer, which can be viewed on the GEM website at <http://www.hkgem.com>

	(Unaudited) Current Last Corresponding Period from 01/04/2003 to 31/12/2003 \$'000	(Unaudited) Period from 01/04/2002 to 31/12/2002 \$'000
Turnover	69,921	54,847
Profit/(Loss) from Operations	2,396	3,373
Finance cost	(22)	(332)
Share of Profit/(Loss) of Associates	0	0
Share of Profit/(Loss) of Jointly Controlled Entites	0	0
Profit/(Loss) after Taxation & MI	1,929	2,707
% Change Over the Last Period	-28.74 %	
EPS / (LPS)		
Basic (in dollar)	HKD 0.0064	HKD 0.009
Diluted (in dollar)	N/A	N/A
Extraordinary (ETD) Gain/(Loss)	0	0
Profit (Loss) after ETD Items	1,929	2,707
3rd Quarter Dividends per Share	NIL	NIL
(specify if with other options)	N/A	N/A
B/C Dates for 3rd Quarter Dividends	N/A	
Payable Date	N/A	
B/C Dates for (-) General Meeting	N/A	
Other Distribution for Current Period	NIL	
B/C Dates for Other Distribution	N/A	

For and on behalf of
IA International Holdings Limited

Signature :
 Name :Cheng Kwong Chung
 Title :Director

Responsibility statement

The directors of the Company (the "Directors") as at the date hereof hereby collectively and individually accept full responsibility for the accuracy of the information contained in this results announcement form (the "Information") and confirm, having made all reasonable inquiries, that to the best of their knowledge and belief the Information are accurate and complete in all material respects and not misleading and that there are no other matters the omission of which would make the Information herein inaccurate or misleading. The Directors acknowledge

that the Stock Exchange has no responsibility whatsoever with regard to the Information and undertake to indemnify the Exchange against all liability incurred and all losses suffered by the Exchange in connection with or relating to the Information.

Remarks:

1. BASIS OF PRESENTATION

The accounts have been prepared under the historical cost convention and in accordance with accounting principles generally accepted in Hong Kong and comply with accounting standards issued by the Hong Kong Society of Accountants. The accounting policies adopted are consistent with those set out in the annual financial statements for the year ended 31st March, 2003, except that the Group has adopted the revised SSAP 12 "Income Taxes" issued by the Hong Kong Society of Accountants which is effective for accounting periods commencing on or after 1st January, 2003.

The adoption of SSAP 12 (revised) has had no material impact on the results of the Group for the current or prior accounting periods. No prior periods adjustment is required.

All significant transactions and balances within the Group have been eliminated on consolidation.

2. EARNINGS PER SHARE

The calculation of basic earnings per share for the three months and nine months ended 31st December, 2003 is based on the unaudited net profit from ordinary activities attributable to shareholders of approximately HK\$316,000 and HK\$1,929,000 respectively (three months and nine months ended 31st December, 2002: approximately HK\$849,000 and HK\$2,707,000 respectively) and 300,000,000 shares in issue (three months and nine months ended 31st December, 2002: 300,000,000 shares).

Diluted earnings per share is not presented as there were no diluting events existed during the three months and nine months ended 31st December, 2003 and the corresponding periods in 2002.