

IA INT'L<08047> - Results Announcement (Q3, 2004/2005, Summary)

IA International Holdings Limited announced on 14/02/2005:  
(stock code: 08047 )

Year end date :31/03/2005  
 Currency :HKD  
 Auditors' report :N/A  
 3rd Quarterly Report Reviewed 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 Period from 01/04/2004 to 31/12/2004 \$'000	(Unaudited) Corresponding Period from 01/04/2003 to 31/12/2003 \$'000
Turnover	30,973	69,921
Profit/(Loss) from Operations	(12,246)	2,396
Finance cost	0	(22)
Share of Profit/(Loss) of Associates	0	0
Share of Profit/(Loss) of Jointly Controlled Entites	0	0
Profit/(Loss) after Taxation & MI	(12,192)	1,929
% Change Over the Last Period	N/A	
EPS / (LPS)		
Basic (in dollar)	(HKD 0.0406)	HKD 0.0064
Diluted (in dollar)	N/A	N/A
Extraordinary (ETD) Gain/(Loss)	0	0
Profit (Loss) after ETD Items	(12,192)	1,929
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	

(bdi: both days inclusive)

For and on behalf of  
IA International Holdings Limited

Signature :  
 Name : Li Ting  
 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 unaudited consolidated results 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 Institute of Certified Public Accountants. The accounting policies adopted are consistent with those set out in the annual financial statements for the year ended 31st March, 2004.

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

2. (Losses)/earnings per share

The calculation of basic (losses)/earnings per share for the three months and nine months ended 31st December, 2004 is based on the unaudited consolidated net loss from ordinary activities attributable to shareholders of approximately HK\$12,063,000 and HK\$12,192,000 respectively (three months and nine months ended 31st December, 2003: unaudited consolidated net profit from ordinary activities attributable to shareholders of approximately HK\$316,000 and HK\$1,929,000 respectively) and 300,000,000 shares in issue (three months and nine months ended 31st December, 2003: 300,000,000 shares).

Diluted (losses)/earnings per share is not presented as there were no diluting events existed during the three months and nine months ended 31st December, 2004 and the corresponding periods in 2003.