

IA INT'L<08047> - Results Announcement (Q1, 2005/2006, Summary)

IA International Holdings Limited announced on 12/08/2005:
(stock code: 08047)

Year end date : 31/03/2006
 Currency : HKD
 Auditors' report : N/A
 1st 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 01/04/2005 to 30/06/2005 \$'000	(Unaudited) Corresponding Period from 01/04/2004 to 30/06/2004 \$'000
Turnover	10,346	13,239
Profit/(Loss) from Operations	(60)	325
Finance cost	(242)	0
Share of Profit/(Loss) of Associates	0	0
Share of Profit/(Loss) of Jointly Controlled Entites	0	0
Profit/(Loss) after Taxation & MI	(300)	186
% Change Over the Last Period	N/A	
EPS / (LPS)		
Basic (in dollar)	(HKD 0.001)	HKD 0.0006
Diluted (in dollar)	N/A	N/A
Extraordinary (ETD) Gain/(Loss)	0	0
Profit (Loss) after ETD Items	(300)	186
1st Quarter Dividends per Share	NIL	NIL
(specify if with other options)	N/A	N/A
B/C Dates for 1st 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 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 Institute of Certified Public Accountants (the "HKICPA"). The accounting policies adopted are consistent with those set out in the annual financial statements for the year ended 31st March, 2005.

In 2004, the HKICPA issued a number of new or revised Hong Kong Accounting Standards and Hong Kong Financial Reporting Standards (the "new HKFRSs") which are effective for accounting periods beginning on or after 1st January, 2005. The Group has adopted the new HKFRSs in the preparation of accounts for the period from 1st April, 2005 onwards. The adoption of the new HKFRSs had no material impact on the Group's results of operations and financial position.

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

2. (Loss)/earnings per share

The Calculation of basic (loss)/earnings per share for the three months ended 30th June, 2005 is based on the unaudited net loss from ordinary activities attributable to shareholders of approximately HK\$300,000 (three months ended 30th June, 2004: unaudited net profit of approximately HK\$186,000) and the weighted average number of 300,000,000 (three months ended 30th June, 2004: 300,000,000) ordinary shares of the Company.

Diluted (loss)/earnings per share is not presented as there were no diluting events existed during the three months ended 30th June, 2005 and the corresponding period in 2004.