

IA INT'L<08047> - Results Announcement (Q2, 2005/2006, Summary)

IA International Holdings Limited announced on 11/11/2005:
(stock code: 08047)

Year end date :31/03/2006
 Currency :HKD
 Auditors' report :N/A
 2nd 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 Corresponding Period from 01/04/2005 to 30/09/2005 \$'000	(Unaudited) Period from 01/04/2004 to 30/09/2004 \$'000
Turnover	15,750	25,088
Profit/(Loss) from Operations	(621)	(119)
Finance cost	(339)	0
Share of Profit/(Loss) of Associates	0	0
Share of Profit/(Loss) of Jointly Controlled Entites	0	0
Profit/(Loss) after Taxation & MI	(1,325)	(129)
% Change Over the Last Period	N/A	
EPS / (LPS)		
Basic (in dollar)	(HKD 0.0044)	(HKD 0.0004)
Diluted (in dollar)	N/A	N/A
Extraordinary (ETD) Gain/(Loss)	0	0
Profit (Loss) after ETD Items	(1,325)	(129)
2nd Quarter Dividends per Share	NIL	NIL
(specify if with other options)	N/A	N/A
B/C Dates for 2nd 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 : Wan Kin 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 preparation

The interim financial statements have been prepared under historical cost convention and in accordance with accounting principles generally accepted in Hong Kong, Hong Kong Accounting Standard 34 "Interim Financial Reporting" issued by the Hong Kong Institute of Certified Public Accountants (the "HKICPA") and the disclosure requirements of Hong Kong Companies Ordinance and the GEM Listing Rules.

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.

The accounting policies and methods of computation used in the preparation of the interim accounts are consistent with those used in the annual accounts for the year ended 31st March, 2005.

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

2. Loss per share

The calculation of basic loss per share is based on the unaudited net loss from ordinary activities attributable to shareholders for the three months and six months ended 30th September, 2005 of approximately HK\$1,025,000 and HK\$1,325,000 respectively (three months and six months ended 30th September, 2004: net loss of approximately HK\$315,000 and HK\$129,000 respectively) and 300,000,000 shares in issue (three months and six months ended 30th September, 2004: 300,000,000 shares).

Diluted loss per share is not presented as there were no diluting events existed during the three months and six months ended 30th September, 2005 and the corresponding periods in 2004.