

**CUSCAPI BERHAD**  
(Company No : 43190-H)  
**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE PERIOD ENDED 31**  
**MARCH 2013**  
(The figures have not been audited)

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		CURRENT YEAR QUARTER 31/3/2013 RM	PRECEDING YEAR CORRESPONDING QUARTER 31/3/2012 RM	CURRENT YEAR TO DATE 31/3/2013 RM	PRECEDING YEAR CORRESPONDING PERIOD 31/3/2012 RM
REVENUE	A9	11,772,297	12,127,975	11,772,297	12,127,975
COST OF SALES		<u>(4,520,300)</u>	<u>(5,066,420)</u>	<u>(4,520,300)</u>	<u>(5,066,420)</u>
GROSS PROFIT		7,251,997	7,061,554	7,251,997	7,061,554
OTHER OPERATING INCOME		40,191	47,087	40,191	47,087
OPERATING EXPENSES		<u>(6,664,578)</u>	<u>(6,490,121)</u>	<u>(6,664,578)</u>	<u>(6,490,121)</u>
PROFIT FROM OPERATIONS		627,610	618,521	627,610	618,521
FINANCE COSTS		<u>(2,007)</u>	<u>-</u>	<u>(2,007)</u>	<u>-</u>
PROFIT BEFORE TAXATION		625,603	618,521	625,603	618,521
TAXATION	B5	<u>(31,056)</u>	<u>(51,212)</u>	<u>(31,056)</u>	<u>(51,212)</u>
NET PROFIT FOR THE PERIOD		594,548	567,309	594,548	567,309
OTHER COMPREHENSIVE LOSS - FOREIGN CURRENCY TRANSLATION		<u>14,325</u>	<u>(473,789)</u>	<u>14,325</u>	<u>(473,789)</u>
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		<u>608,873</u>	<u>93,520</u>	<u>608,873</u>	<u>93,520</u>
PROFIT ATTRIBUTABLE TO: OWNERS OF THE PARENT		594,548	567,309	594,548	567,309
NON-CONTROLLING INTEREST		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>594,548</u>	<u>567,309</u>	<u>594,548</u>	<u>567,309</u>
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO: OWNERS OF THE PARENT		608,873	93,520	608,873	93,520
NON-CONTROLLING INTEREST		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>608,873</u>	<u>93,520</u>	<u>608,873</u>	<u>93,520</u>
Earnings per share attributable to equity holders of the parent:					
- Basic (sen)	B13	0.24	0.23	0.24	0.23
- Diluted (sen)		0.23	0.22	0.23	0.22

The unaudited Condensed Consolidated Income Statement should be read in conjunction with the audited financial statements for the year ended 31 December 2012

**CUSCAPI BERHAD**  
**(Company No : 43190-H)**  
**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2013**  
**(The figures have not been audited)**

	<b>(UNAUDITED)</b>	<b>(AUDITED)</b>
	<b>AS AT</b>	<b>AS AT</b>
	<b>CURRENT</b>	<b>PRECEDING</b>
	<b>FINANCIAL</b>	<b>FINANCIAL</b>
	<b>PERIOD ENDED</b>	<b>YEAR ENDED</b>
	<b>31/3/2013</b>	<b>31/12/2012</b>
	<b>RM</b>	<b>RM</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, Plant and Equipment	6,944,466	7,057,039
Goodwill	15,693,965	15,693,965
Development Costs	13,940,093	12,587,682
Other Investments	70,000	70,000
Deferred Tax Assets	150,020	150,020
	<u>36,798,545</u>	<u>35,558,706</u>
<b>Current Assets</b>		
Inventories	4,427,498	4,446,099
Trade & other receivables	24,524,026	24,341,436
Deposits	6,057,024	5,423,744
Cash and bank balances	3,565,231	6,577,196
	<u>38,573,779</u>	<u>40,788,475</u>
<b>TOTAL ASSETS</b>	<u>75,372,324</u>	<u>76,347,181</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the parent</b>		
Share Capital	24,631,287	24,533,507
Reserves	36,588,402	38,517,210
<b>Total equity</b>	<u>61,219,688</u>	<u>63,050,717</u>
<b>Non-current liabilities</b>		
Long Term Borrowings	103,200	103,200
Deferred Tax Liabilities	255,410	285,718
	<u>358,610</u>	<u>388,918</u>
<b>Current Liabilities</b>		
Trade & other payables	10,806,517	12,683,062
Dividend payable	2,771,020	-
Short Term Borrowings	59,161	78,418
Taxation	157,327	146,066
	<u>13,794,025</u>	<u>12,907,546</u>
<b>Total Liabilities</b>	14,152,636	13,296,464
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>75,372,324</u>	<u>76,347,181</u>
Net assets per share attributable to owners of the parent (RM)	0.25	0.26

The unaudited Condensed Consolidated Balance Sheet should be read in conjunction with the audited financial statements for the year ended 31 December 2012

**CUSCAPI BERHAD**  
(Company No : 43190-H)  
**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31 MARCH 2013**  
(The figures have not been audited)

	Attributable to Owners of the Parent				Distributable		Non-controlling Interest	Total Equity
	Share Capital RM	Share Premium RM	Other Reserve RM	Translation Reserve RM	Accumulated Profit/(Loss) RM	Total RM		
<b>Balance at 1 January 2013</b>	24,533,507	14,354,913	940,768	(390,225)	23,611,754	63,050,717	-	63,050,717
<b>Total comprehensive income for the period</b>	-	-	-	14,325	594,548	608,873	-	608,873
	24,533,507	14,354,913	940,768	(375,900)	24,206,302	63,659,590	-	63,659,590
<b>Issuance of new shares</b>	97,780	166,225	-	-	-	264,005	-	264,005
<b>Share-based payment under ESOS</b>	-	-	67,114	-	-	67,114	-	67,114
<b>Dividends</b>	-	-	-	-	(2,771,020)	(2,771,020)	-	(2,771,020)
<b>Balance at 31 March 2013</b>	24,631,287	14,521,138	1,007,882	(375,900)	21,435,282	61,219,688	-	61,219,688
<b>Balance at 1 January 2012</b>	24,443,227	14,184,889	419,856	455,958	19,539,542	59,043,472	-	59,043,472
<b>Total comprehensive income for the period</b>	-	-	-	(473,789)	567,309	93,520	-	93,520
	24,443,227	14,184,889	419,856	(17,831)	20,106,851	59,136,992	-	59,136,992
<b>Share issuance expenses</b>	-	(100)	-	-	-	(100)	-	(100)
<b>Share-based payment under ESOS</b>	-	-	65,941	-	-	65,941	-	65,941
<b>Dividends</b>	-	-	-	-	(2,756,631)	(2,756,631)	-	(2,756,631)
<b>Balance at 31 March 2013</b>	24,503,387	14,287,061	485,797	(17,831)	17,350,220	56,608,634	-	56,608,634

The unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the year ended 31 December 2012

**CUSCAPI BERHAD**  
**(Company No : 43190-H)**  
**CONDENSED CONSOLIDATED CASH FLOW STATEMENT**  
**FOR THE PERIOD ENDED 31 MARCH 2013**  
**(The figures have not been audited)**

	<b>(UNAUDITED) AS AT CURRENT FINANCIAL PERIOD ENDED 31/3/2013 RM</b>	<b>(UNAUDITED) AS AT PRECEDING FINANCIAL PERIOD ENDED 31/3/2012 RM</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit/(Loss) before tax	625,603	618,521
Adjustments for :-		
Non-cash items	1,048,849	367,017
Non-operating items	<u>(37,957)</u>	<u>(47,087)</u>
Operating profit before changes in working capital	1,636,495	938,451
Net changes in current assets	(163,989)	(3,180,666)
Net changes in current liabilities	<u>816,057</u>	<u>5,914,578</u>
	2,288,563	3,672,363
Tax recovered/(paid)	<u>(50,103)</u>	<u>(210,237)</u>
<b>Net cash generated from operating activities</b>	<u>2,238,460</u>	<u>3,462,126</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(314,752)	(319,542)
Development costs paid	(1,892,496)	(832,145)
Net cash outflow from acquisition of subsidiary	-	-
Interest received	<u>39,964</u>	<u>47,087</u>
<b>Net cash generated/used in investing activities</b>	<u>(2,167,284)</u>	<u>(1,104,600)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Bank borrowings (net)	59,161	-
Interest paid	(2,007)	-
Dividend paid to shareholders	(2,771,020)	(2,756,631)
Share issuance expenses	-	(100)
Net proceeds from issuance of shares	264,005	162,432
Net cash outflow on acquisition of subsidiary	-	-
<b>Net cash used in financing activities</b>	<u>(2,449,861)</u>	<u>(2,594,299)</u>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	(2,378,685)	(236,773)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL PERIOD</b>	<u>12,000,940</u>	<u>14,506,414</u>
<b>CASH AND CASH EQUIVALENTS AT THE END OF FINANCIAL PERIOD</b>	<u>9,622,255</u>	<u>14,269,641</u>
Cash and cash equivalents comprise :-		
Deposits	6,057,024	4,370,446
Cash and bank balances	<u>3,565,231</u>	<u>9,899,195</u>
	<u>9,622,255</u>	<u>14,269,641</u>

The unaudited Condensed Consolidated Cash Flow Statement should be read in conjunction with the audited financial statements for the year ended 31 December 2012