

MIKRO MSC BERHAD (738171-M)
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE QUARTER ENDED 30 SEPTEMBER 2012

The unaudited results of Mikro MSC Berhad and its subsidiaries ("Group") for the period ended 30 September 2012 are as follows:-

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR	PRECEDING YEAR	CURRENT YEAR	PRECEDING YEAR
	QUARTER ENDED	CORRESPONDING	TO DATE	CORRESPONDING
Note	30/09/2012	30/09/2011	30/09/2012	30/09/2011
	RM	RM	RM	RM
Revenue	7,083,311	6,738,532	7,083,311	6,738,532
Cost of sales	(3,350,494)	(3,025,239)	(3,350,494)	(3,025,239)
Gross profit	3,732,817	3,713,293	3,732,817	3,713,293
Other operating income	3,010	30,274	3,010	30,274
Finance costs	(6,399)	(9,128)	(6,399)	(9,128)
Operating Expenses	(1,514,892)	(1,601,574)	(1,514,892)	(1,601,574)
Profit before tax	2,214,536	2,132,865	2,214,536	2,132,865
Income tax expenses	(611,000)	(685,067)	(611,000)	(685,067)
Profit for the period	<u>1,603,536</u>	<u>1,447,798</u>	<u>1,603,536</u>	<u>1,447,798</u>
Profit for the financial year attributable to:				
Owners of the parent	1,598,930	1,447,798	1,598,930	1,447,798
Non-controlling interests	4,606	-	4,606	-
	<u>1,603,536</u>	<u>1,447,798</u>	<u>1,603,536</u>	<u>1,447,798</u>
Earnings per share attributable to equity holders				
Basic earnings per share (in sen)	0.90	0.82	0.90	0.82

The consolidated statements of comprehensive income should be read in conjunction with the Group's audited financial statements for the financial year ended 30 June 2012 and the accompanying explanatory notes attached to the interim financial statements.

MIKRO MSC BERHAD (738171-M)
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AT 30 SEPTEMBER 2012

	(UNAUDITED) AS AT END OF CURRENT YEAR QUARTER ENDED 30/09/2012 RM	(AUDITED) AS AT FINANCIAL YEAR ENDED 30/06/2012 RM
Note		
ASSETS		
Non-Current Assets		
Property, plant and equipment	4,637,524	4,870,228
Intangible assets	6,203,184	5,920,030
	<u>10,840,708</u>	<u>10,790,258</u>
Current Assets		
Inventories	6,525,993	6,941,156
Trade and other receivables	9,423,187	8,912,181
Tax Recoverable	167,512	307,977
Cash and bank balances	1,775,747	1,534,715
Fixed deposits with a licensed bank	1,800,000	1,300,000
	<u>19,692,439</u>	<u>18,996,029</u>
TOTAL ASSETS	<u><u>30,533,147</u></u>	<u><u>29,786,287</u></u>
EQUITY AND LIABILITIES		
Equity attributable to owners of the company		
Share capital	17,887,150	17,887,150
Share premium	540,138	540,138
Share options reserve	298,708	272,575
Retained earnings	8,639,987	7,036,451
	<u>27,365,983</u>	<u>25,736,314</u>
Non-controlling interests	9,800	9,800
TOTAL EQUITY	<u><u>27,375,783</u></u>	<u><u>25,746,114</u></u>
Non-Current Liabilities		
Borrowings	239,844	300,787
Deferred taxation	185,513	185,513
	<u>425,357</u>	<u>486,300</u>
Current Liabilities		
Trade and other payables	2,498,941	3,308,084
Borrowing	233,066	242,599
Tax payable	-	3,190
	<u>2,732,007</u>	<u>3,553,873</u>
TOTAL LIABILITIES	<u><u>3,157,364</u></u>	<u><u>4,040,173</u></u>
TOTAL EQUITY AND LIABILITIES	<u><u>30,533,147</u></u>	<u><u>29,786,287</u></u>
Net asset per share (sen)	15.30	14.39

The consolidated statements of financial position should be read in conjunction with the Group's audited financial statements for the financial year ended 30 June 2012 and the accompanying explanatory notes attached to the interim financial statements.

MIKRO MSC BERHAD (738171-M)
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE QUARTER ENDED 30 SEPTEMBER 2012

	-----Equity attributable to owners of the parent-----						
	Share Capital	Share Premium	Share Option Reserves	Retained Profits	Total	Non-controlling Interest	Total Equity
	RM	RM	RM	RM	RM	RM	RM
As at 1 July 2011	17,712,050	347,528	268,780	6,247,529	24,575,887	-	24,575,887
Ordinary shares issued pursuant to ESOS	175,100	-	-	-	175,100	-	175,100
Share premium	-	192,610	-	-	192,610	-	192,610
Other reserves	-	-	3,795	-	3,795	-	3,795
Dividend paid	-	-	-	(4,018,981)	(4,018,981)	-	(4,018,981)
Total comprehensive income for the period	-	-	-	4,807,903	4,807,903	9,751	4,817,654
Ordinary shares contributed by NCI	-	-	-	-	-	49	49
Balance as at 30 June 2012	<u>17,887,150</u>	<u>540,138</u>	<u>272,575</u>	<u>7,036,451</u>	<u>25,736,314</u>	<u>9,800</u>	<u>25,746,114</u>
As at 1 July 2012	17,887,150	540,138	272,575	7,036,451	25,736,314	9,800	25,746,114
Ordinary shares issued pursuant to ESOS	-	-	-	-	-	-	-
Share premium	-	-	-	-	-	-	-
Other reserves	-	-	26,133	-	26,133	-	26,133
Dividend paid	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	1,603,536	1,603,536	-	1,603,536
Ordinary shares contributed by NCI	-	-	-	-	-	-	-
Balance as at 30 September 2012	<u>17,887,150</u>	<u>540,138</u>	<u>298,708</u>	<u>8,639,987</u>	<u>27,365,983</u>	<u>9,800</u>	<u>27,375,783</u>

The consolidated statements of changes in equity should be read in conjunction with the Group's audited financial statements for the financial year ended 30 September 2012 and the accompanying explanatory notes attached to the interim financial statements.

MIKRO MSC BERHAD (738171-M)
CONSOLIDATED STATEMENTS OF CASH FLOW
FOR THE QUARTER ENDED 30 SEPTEMBER 2012

	CURRENT YEAR TO DATE ENDED 30/09/2012 RM	PRECEDING YEAR TO DATE PERIOD ENDED 30/09/2011 RM
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before taxation	2,214,536	2,132,865
	<u>2,214,536</u>	<u>2,132,865</u>
Adjustment for:-		
Depreciation of property, plant and equipment	464,010	399,964
Amortisation of intangible assets	101,163	21,498
Interest expense	6,399	9,128
Interest income	(1,743)	(11,847)
Recognition of share options expenses	26,133	26,312
Unrealised loss/(gain) of foreign exchange	(4,345)	-
	<u>2,806,153</u>	<u>2,577,920</u>
Operating profit/(loss) before working capital changes	2,806,153	2,577,920
Changes in working capital:-		
Inventories	415,163	(97,107)
Receivables	(528,115)	(999,185)
Payables	(787,688)	(584,434)
	<u>1,905,513</u>	<u>897,194</u>
CASH (FOR)/FROM OPERATIONS	1,905,513	897,194
Tax (paid)/refund	(473,725)	(344,269)
Interest paid	(6,399)	(9,128)
Interest income	1,743	11,847
NET CASH (FOR)/FROM OPERATING ACTIVITIES	1,427,132	555,644
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(231,307)	(116,120)
Intangible assets	(384,317)	(192,239)
	<u>(615,624)</u>	<u>(308,359)</u>
NET CASH (FOR)/FROM INVESTING ACTIVITIES	(615,624)	(308,359)
CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of hire purchase creditors	(70,476)	(86,344)
	<u>(70,476)</u>	<u>(86,344)</u>
NET CASH (FOR)/FROM FINANCING ACTIVITIES	(70,476)	(86,344)
Net increase/(decrease) in cash and bank balances	741,032	160,941
Cash and cash equivalents at beginning of financial year	2,834,715	5,224,852
Cash and cash equivalents at end of financial year	3,575,747	5,385,793
NOTES TO CASH FLOW STATEMENT		
Cash and cash equivalents comprise of:		
Deposits with licensed banks	1,800,000	4,200,000
Cash and bank balances	1,775,747	1,185,793
	<u>3,575,747</u>	<u>5,385,793</u>

The consolidated statements of cash flow should be read in conjunction with the Group's audited financial statements for the financial year ended 30 June 2012 and the accompanying explanatory notes attached to the interim financial statements.