

MIKRO MSC BERHAD (738171-M)
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE QUARTER ENDED 31 DECEMBER 2012

The unaudited results of Mikro MSC Berhad and its subsidiaries ("Group") for the period ended 31 December 2012 are as follows:-

Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR	PRECEDING YEAR	CURRENT YEAR	PRECEDING YEAR
	QUARTER ENDED	CORRESPONDING	TO DATE	CORRESPONDING
	31/12/2012	QUARTER ENDED	31/12/2012	PERIOD ENDED
	RM	31/12/2011	RM	31/12/2011
		RM		RM
Revenue	6,997,815	6,853,983	14,081,126	13,592,515
Cost of sales	(2,966,900)	(2,814,576)	(6,317,393)	(5,839,815)
Gross profit	4,030,915	4,039,407	7,763,733	7,752,700
Other operating income	170,102	49,367	173,112	79,641
Finance costs	(7,359)	(9,128)	(13,758)	(18,257)
Operating Expenses	(2,467,239)	(1,795,888)	(3,982,132)	(3,397,460)
Profit before tax	1,726,419	2,283,758	3,940,955	4,416,624
Income tax expenses	(222,012)	(403,635)	(833,012)	(1,088,702)
Profit for the period	<u>1,504,407</u>	<u>1,880,123</u>	<u>3,107,943</u>	<u>3,327,922</u>
Profit for the financial year attributable to:				
Owners of the parent	1,501,368	1,880,123	3,100,298	3,327,922
Non-controlling interests	3,039	-	7,645	-
	<u>1,504,407</u>	<u>1,880,123</u>	<u>3,107,943</u>	<u>3,327,922</u>
Earnings per share attributable to equity holders				
Basic earnings per share (in sen)	0.84	1.05	1.73	1.86

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 31 DECEMBER 2012

	Note	(UNAUDITED)	(AUDITED)
		AS AT END OF CURRENT YEAR QUARTER ENDED 31/12/2012	AS AT FINANCIAL YEAR ENDED 30/06/2012
		RM	RM
ASSETS			
Non-Current Assets			
Property, plant and equipment		4,895,993	4,870,228
Intangible assets		6,576,289	5,920,030
		<u>11,472,282</u>	<u>10,790,258</u>
Current Assets			
Inventories		6,316,636	6,941,156
Trade and other receivables		10,056,794	8,912,181
Tax Recoverable		359,820	307,977
Cash and bank balances		1,942,471	1,534,715
Fixed deposits with a licensed bank		900,000	1,300,000
		<u>19,575,721</u>	<u>18,996,029</u>
TOTAL ASSETS		<u><u>31,048,003</u></u>	<u><u>29,786,287</u></u>
EQUITY AND LIABILITIES			
Equity attributable to owners of the company			
Share capital		18,005,050	17,887,150
Share premium		610,878	540,138
Share options reserve		324,840	272,575
Retained earnings		8,343,889	7,036,451
		<u>27,284,657</u>	<u>25,736,314</u>
Non-controlling interests		9,800	9,800
TOTAL EQUITY		<u><u>27,294,457</u></u>	<u><u>25,746,114</u></u>
Non-Current Liabilities			
Borrowings		345,420	300,787
Deferred taxation		185,513	185,513
		<u>530,933</u>	<u>486,300</u>
Current Liabilities			
Trade and other payables		2,921,372	3,308,084
Borrowing		301,241	242,599
Tax payable		-	3,190
		<u>3,222,613</u>	<u>3,553,873</u>
TOTAL LIABILITIES		<u><u>3,753,546</u></u>	<u><u>4,040,173</u></u>
TOTAL EQUITY AND LIABILITIES		<u><u>31,048,003</u></u>	<u><u>29,786,287</u></u>
Net asset per share (sen)		15.15	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 31 DECEMBER 2012

	-----Equity attributable to owners of the parent-----						Non-controlling Interest RM	Total Equity RM
	Share Capital RM	Share Premium RM	Share Option Reserves RM	Retained Profits RM	Total 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	117,900	-	-	-	117,900	-	117,900	
Share premium	-	70,740	-	-	70,740	-	70,740	
Other reserves	-	-	52,265	-	52,265	-	52,265	
Dividend paid	-	-	-	(1,800,505)	(1,800,505)	-	(1,800,505)	
Total comprehensive income for the period	-	-	-	3,107,943	3,107,943	-	3,107,943	
Ordinary shares contributed by NCI	-	-	-	-	-	-	-	
Balance as at 31 December 2012	<u>18,005,050</u>	<u>610,878</u>	<u>324,840</u>	<u>8,343,889</u>	<u>27,284,657</u>	<u>9,800</u>	<u>27,294,457</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 June 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 31 DECEMBER 2012

	CURRENT YEAR TO DATE ENDED 31/12/2012 RM	PRECEDING YEAR TO DATE PERIOD ENDED 31/12/2011 RM
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before taxation	3,940,955	4,416,624
	<u>3,940,955</u>	<u>4,416,624</u>
Adjustment for:-		
Depreciation of property, plant and equipment	936,817	808,810
Amortisation of intangible assets	202,326	42,996
Interest expense	13,758	18,257
Interest income	(31,776)	(70,623)
Recognition of share options expenses	52,265	52,624
Unrealised loss/(gain) of foreign exchange	15,753	(59,941)
	<u>5,130,098</u>	<u>5,208,747</u>
Operating profit/(loss) before working capital changes		
Changes in working capital:-		
Inventories	624,520	246,571
Receivables	(1,159,529)	(1,824,452)
Payables	(387,549)	(383,844)
	<u>4,207,540</u>	<u>3,247,022</u>
CASH (FOR)/FROM OPERATIONS		
Tax (paid)/refund	(888,046)	(688,537)
Interest paid	(13,758)	(18,257)
Interest income	31,776	70,623
NET CASH (FOR)/FROM OPERATING ACTIVITIES	<u>3,337,512</u>	<u>2,610,851</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(1,069,581)	(573,349)
Intangible assets	(858,585)	(793,904)
Proceeds from disposal of property, plant and equipment	107,000	-
	<u>(1,821,166)</u>	<u>(1,367,253)</u>
NET CASH (FOR)/FROM INVESTING ACTIVITIES		
CASH FLOW FROM FINANCING ACTIVITIES		
Dividend paid	(1,800,505)	(3,124,628)
Net financing obtained from hire purchase	240,000	-
Repayment of hire purchase creditors	(136,725)	(169,945)
Share premium	70,740	-
Ordinary shares contributed by non-controlling interest	-	-
Proceeds from issuance of ordinary shares under ESOS	117,900	228,800
	<u>(1,508,590)</u>	<u>(3,065,773)</u>
NET CASH (FOR)/FROM FINANCING ACTIVITIES		
Net increase/(decrease) in cash and bank balances	7,756	(1,822,175)
Cash and cash equivalents at beginning of financial year	2,834,715	5,224,852
	<u>2,842,471</u>	<u>3,402,677</u>
Cash and cash equivalents at end of financial year		
NOTES TO CASH FLOW STATEMENT		
Cash and cash equivalents comprise of:		
Deposits with licensed banks	900,000	800,000
Cash and bank balances	1,942,471	2,602,677
	<u>2,842,471</u>	<u>3,402,677</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.

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**NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT
FOR THE SECOND QUARTER ENDED 31 DECEMBER 2012**

PART A – EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING

A1. BASIS OF PREPARATION

The interim financial statements of the Group are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standard ("MFRS") 134, Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("MASB") and paragraph 9.22 and Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial statements should be read in conjunction with the audited financial statements of the Group for the year ended 30 June 2012.

The Group has adopted the Malaysian Financial Reporting Standards ("MFRS") framework issued by the Malaysian Accounting Standards Board ("MASB") commencing on 1 July 2012. This MFRS framework was introduced by the MASB in order to converge Malaysia's existing Financial Reporting Standards ("FRS") framework with the International Financial Reporting Standards ("IFRS") framework issued by the International Accounting Standards Board.

The accounting policies and methods of computation adopted by the Group in these quarterly financial statements are consistent with those adopted in the most recent annual audited financial statements for the year ended 30 June 2012 except for the adoption of the new MFRS framework.

The Group has applied MFRS 1 First-time Adoption of Malaysian Financial Reporting Standards in preparing the first MFRS framework interim financial report. In preparing this interim financial report, the Group's opening statement of financial position was prepared as at 1 July 2011 which is the Group's date of transition to MFRSs. The transition to the MFRS Framework did not have any material impact on the financial statements of the Group.

Changes in accounting policies

The significant accounting policies adopted in the unaudited interim financial statements are consistent with those of the audited financial statements for the financial year ended 30 June 2012 except for the MFRS and IC Interpretations to be applied by all Entities Other Than Private Entities for the financial period beginning on 1 July 2012:-

MFRSs	Descriptions
MFRS 1	First-time Adoption of Malaysian Financial Reporting Standards
MFRS 2	Share-based Payment
MFRS 3	Business Combinations
MFRS 5	Non-current Assets Held for Sale and Discontinued Operations
MFRS 7	Financial Instruments: Disclosures
MFRS 8	Operating Segments
MFRS 101	Presentation of Financial Statements
MFRS 102	Inventories
MFRS 107	Statement of Cash Flows
MFRS 108	Accounting Policies, Changes in Accounting Estimates and Errors
MFRS 110	Events after the Reporting Period
MFRS 111	Construction Contracts
MFRS 112	Income Taxes

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MFRS 116	Property, Plant and Equipment
MFRS 117	Leases
MFRS 118	Revenue
MFRS 119	Employee Benefits
MFRS 120	Accounting for Government Grants and Disclosure of Government Assistance
MFRS 121	The Effects of Changes in Foreign Exchange Rates
MFRS 123	Borrowing Costs
MFRS 124	Related Party Disclosures
MFRS 127	Consolidated and Separate Financial Statements
MFRS 128	Investments in Associates
MFRS 131	Interests in Joint Ventures
MFRS 132	Financial Instruments: Presentation
MFRS 133	Earnings per Share
MFRS 136	Impairment of Assets
MFRS 137	Provisions, Contingent Liabilities and Contingent Assets
MFRS 138	Intangible Assets
MFRS 139	Financial Instruments: Recognition and Measurement
MFRS 140	Investment Property
MFRS 141	Agriculture
IC Int. 1	Changes in Existing Decommissioning, Restoration and Similar Liabilities
IC Int. 2	Members' Shares in Co-operative Entities and Similar Instruments
IC Int. 4	Determining Whether an Arrangement Contains a Lease
IC Int. 5	Rights to Interests Arising from Decommissioning, Restoration and Environmental Rehabilitation Funds
IC Int. 6	Liabilities Arising from Participating in a Specific Market-Waste Electrical and Electronic Equipment
IC Int. 7	Applying the Restatement Approach under MFRS 129 Financial Reporting in Hyperinflationary Economies
IC Int. 9	Reassessment of Embedded Derivatives
IC Int. 10	Interim Financial Reporting and Impairment
IC Int. 12	Service Concession Arrangements
IC Int. 13	Customer Loyalty Programmes
IC Int. 14	MFRS 119 –The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction
IC Int. 15	Agreements for the Construction of Real Estate
IC Int. 16	Hedges of a net Investment in a Foreign Operation
IC Int. 17	Distributions of Non-cash Assets to Owners
IC Int. 18	Transfers of Assets from Customers
IC Int. 19	Extinguishing Financial Liabilities with Equity Instruments
IC Int. 107	Introduction of the Euro
IC Int. 110	Government Assistance – No Specific Relation to Operating Activities
IC Int. 112	Consolidation – Special Purpose Entities
IC Int. 113	Jointly Controlled Entities – Non-Monetary Contributions by Venturers
IC Int. 115	Operating Leases- Incentives
IC Int. 125	Income Taxes – Change in the Tax Status of an Entity or its Shareholders
IC Int. 127	Evaluating the Substance of Transactions Involving the Legal Form of a Lease
IC Int. 129	Service Concession Arrangements: Disclosures
IC Int. 131	Revenue – Barter Transactions Involving Advertising Services
IC Int. 132	Intangible Assets – Web Site Costs

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**NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT
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ADOPTION OF MALAYSIAN FINANCIAL REPORTING STANDARDS

The adoption of the above MFRSs and IC Interpretations did not result in any significant changes in the accounting policies and presentation of the financial results of the Group.

The Group has not adopted the following MFRSs, Amendments to MFRSs and IC Interpretations which were in issued but not yet effective:

		Effective Date
MFRS 9	Financial Instruments	1 January 2015
MFRS 10	Consolidated Financial Statements	1 January 2013
MFRS 11	Joint Arrangements	1 January 2013
MFRS 12	Disclosure of Interest in Other Entities	1 January 2013
MFRS 13	Fair Value Measurement	1 January 2013
MFRS 119	Employee Benefits	1 January 2013
MFRS 127	Separate Financial Statements	1 January 2013
MFRS 128	Investments in Associates and Joint Ventures	1 January 2013
Amendments to MFRS 1	Government Loans	1 January 2013
Amendments to MFRS 7	Disclosure – Offsetting Financial Assets and Financial Liabilities	1 January 2013
Amendments to MFRS 101	Presentation of Items of Other Comprehensive Income	1 July 2012
Amendments to MFRS132	Offsetting Financial Assets and Financial Liabilities	1 January 2014
IC Int. 20	Stripping Costs in the Production Phase Of a Surface Mine	1 January 2013

A2. AUDITORS' REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS

The audit report of the preceding annual financial statements was not subject to any qualification.

A3. UNUSUAL ITEMS DUE TO THEIR NATURE, SIZE OR INCIDENCE

There were no unusual items affecting assets, liabilities, equity, net income or cash flows during the quarter under review.

A4. SEASONAL OR CYCLICAL FACTORS

The business of the Group was not affected by any significant seasonal or cyclical factors.

A5. CHANGES IN ESTIMATES

There were no significant changes in estimates of amounts reported during this quarter.

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**NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT
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A6. DEBT AND EQUITY SECURITIES

There was no issuance or repayment of debt and equity securities, share buy-back, share cancellations, shares held as treasury shares and resale of treasury shares during the current quarter.

A7. DIVIDEND PAID

On 21 December 2012, a final single tier dividend of 10% per ordinary share of RM0.10 each amounting to RM1,800,505.00 was paid in respect of the financial year ended 30 June 2012.

A8. SEGMENTAL INFORMATION

The business of the Group is generated from the sales of analogue, digital and computer-controlled electronic devices and there was only one business segment identified.

In the prior year's audited consolidated financial statements, the basis of segmentation was on primary format of business segments and a secondary format of geographical segment. In the current quarter ended 31 December 2012 and for the current financial year ending 30 June 2013, the basis of segmentation is as follows:

	Revenue	Elimination	Total
	RM'000	RM'000	RM'000
Revenue			
External sales	6,998		6,998
Inter-segment sales	9,379	(9,379)	-
Total revenue	<u>16,377</u>	<u>(9,379)</u>	<u>6,998</u>
Profit from Operation			<u>6,998</u>

A9. CARRYING AMOUNT OF REVALUED ASSETS

The Company did not revalue any of its property, plant and equipment during the quarter.

A10. SUBSEQUENT EVENTS

There were no material events subsequent to the end of the current quarter.

A11. CHANGES IN COMPOSITION OF THE GROUP

There is no change in the composition of the Group including business combinations, acquisition or disposal of subsidiaries and long-term investments, restructuring and discontinuing operations.

**NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT
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A12. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

There were no material changes in contingent liabilities or contingent assets as at to date of issue of this report.

A13. CAPITAL COMMITMENTS

There are no material commitments which require disclosure during the quarter.

A14. SIGNIFICANT RELATED PARTY TRANSACTION

There were no related party transactions during the quarter under review.

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**PART B – EXPLANATORY NOTES PURSUANT TO RULE 9.22 OF THE LISTING REQUIREMENTS OF
BURSA SECURITIES FOR THE ACE MARKET**

B1. PERFORMANCE REVIEW

The Group generated revenue of approximately RM7.00 million for the current quarter under review, representing a 2.1% increase in comparison to the revenue of approximately RM6.85 million recorded in the preceding quarter year corresponding period (“PYCP”). The Group’s higher revenue was mainly due to increase in local sales. The Group achieved a profit before taxation (“PBT”) of approximately RM1.73 million for the current quarter ended 31 December 2012 representing a 24.44.% decrease compared to PBT of approximately RM2.28 million recorded for the PYCP. The decrease in PBT was mainly due to increase in operating expenses.

B2. COMPARISON WITH PRECEDING QUARTER’S RESULTS

The Group’s revenue for the current quarter under review of approximately RM7.00 million was lower as compared to approximately RM7.08 million achieved in the immediate preceding quarter ending 31 December 2012, representing an decrease of about RM0.08 million or 1.2%. However, the Group recorded a profit before tax of RM1.73 million for the current quarter ended 31 December 2012 as compared to PBT of RM2.21 million in the preceding quarter. The decrease in PBT was mainly due to increase in operating expenses.

B3. COMMENTARY ON PROSPECTS

The Mikro Group is fully aware of the uncertainty of the global market and volatile currencies movement, it will causing the higher material price. The Group will continue to focus on operation efficiency and cost saving. The Group intends to boost the sales and marketing in regions like Europe, ASEAN and Australia.

B4. PROFIT FORECAST AND PROFIT GUARANTEE

Not applicable as the Company has not issued any profit forecast or profit guarantee.

B5. TAXATION

	Current year quarter 31 December 2012 RM’000	Current year to date 31 December 2012 RM’000
Estimated income tax :		
Malaysia income tax	222	833
Foreign income tax	-	-
	222	833

The Group’s effective tax rate is lower than the Malaysian statutory tax rate of 25%. This is primarily due to certain expenses that are allowable for double deductions and the utilisation of capital allowances.

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B6. SALE OF UNQUOTED INVESTMENT AND/OR PROPERTIES

There was no sale of unquoted investments and/or properties during the current quarter under review and financial year to date.

B7. PURCHASE OR DISPOSAL OF QUOTED SECURITIES

The group does not have any investments in quoted securities for the current quarter under review and financial year to date. There was no acquisition or disposal of quoted securities for the current quarter under review and financial year to date.

B8. STATUS OF CORPORATE PROPOSALS

There were no corporate proposals announced but not completed as at the reporting date.

B9. BORROWINGS

The borrowing of the Company as at 31 December 2012 are as follows:-

	As at 31 December 2012 RM'000
Secured Short-term [due within 12 months]: Hire purchase payables	<u>301</u>
Secured Long-term [due after 12 months] : Hire purchase payables	345
Total Borrowings	<u><u>646</u></u>

There are no unsecured borrowings for the current quarter.

B10. OFF BALANCE SHEET FINANCIAL INSTRUMENTS

The Company has no financial instruments with off balance sheet risk as at the date of issuance of this report.

B11. MATERIAL LITIGATION

There were no material litigations or pending material litigations involving the Group as at the date of issue of this report.

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B12. DIVIDEND PAYABLE

No dividend was declared for the current quarter under review.

B13. EARNINGS PER SHARE

a) Basic earnings per share

The basic earnings per share is calculated based on the Group's profit after taxation for the current year quarter and current year to date, and divided by the respective weighted average number of ordinary shares in issue as at 31 December 2012 as follows:-

	Current year quarter 31 December 2012	Current year to date 31 December 2012
Profit after tax (RM '000)	1,504	3,108
Weighted average number of ordinary shares in issue (‘000)	179,322	178,985
Basic earnings per share (sen)	<u>0.84</u>	<u>1.74</u>

b) Diluted earnings per share

Diluted earnings per ordinary share for the financial year is calculated by dividing the profit for the financial year attributable to ordinary equity holders of the Company by the weighted average number of ordinary shares outstanding during the financial year adjusted for the effects of dilutive potential ordinary shares.

	Current year quarter 31 December 2012	Current year to date 31 December 2012
Profit after tax (RM '000)	1,504	3,108
Weighted average number of ordinary shares in issue applicable to basic earnings per share.(‘000)	179,322	178,985
Adjusted for share options granted (‘000)	2,029	943
Adjusted weighted average number of ordinary shares in issue applicable to diluted earnings per share (‘000)	<u>181,351</u>	<u>179,928</u>
Diluted earnings per share (sen)	<u>0.83</u>	<u>1.73</u>

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B14. AUTHORISATION FOR ISSUE

The interim financial statements and the accompanying notes were authorised for issue by the Board of Directors in accordance with a resolution of the Board of Directors passed on 28 February 2013

BY ORDER OF THE BOARD
MIKRO MSC BERHAD