

**MIKRO MSC BERHAD (738171-M)**  
**CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**  
**FOR THE QUARTER ENDED 30 SEPTEMBER 2013**

The unaudited results of Mikro MSC Berhad and its subsidiaries ("Group") for the period ended 30 September 2013 are as follows:-

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		CURRENT YEAR QUARTER ENDED 30/09/2013 RM	PRECEDING YEAR CORRESPONDING QUARTER ENDED 30/09/2012 RM	CURRENT YEAR TO DATE 30/09/2013 RM	PRECEDING YEAR CORRESPONDING PERIOD ENDED 30/09/2012 RM
Revenue		6,309,960	7,083,311	6,309,960	7,083,311
Cost of sales		(3,006,688)	(3,350,494)	(3,006,688)	(3,350,494)
Gross profit		3,303,272	3,732,817	3,303,272	3,732,817
Other operating income		31,436	3,010	31,436	3,010
Finance costs		(25,112)	(6,399)	(25,112)	(6,399)
Operating Expenses		(1,689,289)	(1,514,892)	(1,689,289)	(1,514,892)
Profit before tax		1,620,307	2,214,536	1,620,307	2,214,536
Income tax expenses		(313,557)	(611,000)	(313,557)	(611,000)
Profit for the period		<u>1,306,750</u>	<u>1,603,536</u>	<u>1,306,750</u>	<u>1,603,536</u>
<b>Profit for the financial year attributable to:</b>					
Owners of the parent		1,305,345	1,598,930	1,305,345	1,598,930
Non-controlling interests		1,405	4,606	1,405	4,606
		<u>1,306,750</u>	<u>1,603,536</u>	<u>1,306,750</u>	<u>1,603,536</u>
Earnings per share attributable to equity holders					
Basic earnings per share (in sen)		0.73	0.90	0.73	0.90

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 2013 and the accompanying explanatory notes attached to the interim financial statements.

**MIKRO MSC BERHAD (738171-M)**  
**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**  
**AT 30 SEPTEMBER 2013**

	(UNAUDITED) AS AT END OF CURRENT YEAR QUARTER ENDED 30/09/2013 RM	(AUDITED) AS AT FINANCIAL YEAR ENDED 30/06/2013 RM
	Note	
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	4,786,877	4,710,199
Intangible assets	7,031,377	6,718,176
	<u>11,818,254</u>	<u>11,428,375</u>
<b>Current Assets</b>		
Inventories	7,218,831	6,557,323
Trade and other receivables	8,461,689	8,087,530
Tax Recoverable	869,618	759,014
Cash and bank balances	2,953,628	4,065,509
Fixed deposits with a licensed bank	2,419,628	1,319,628
	<u>21,923,394</u>	<u>20,789,004</u>
<b>TOTAL ASSETS</b>	<u><u>33,741,648</u></u>	<u><u>32,217,379</u></u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the company</b>		
Share capital	18,005,050	18,005,050
Share premium	669,828	669,828
Share options reserve	331,583	305,450
Retained earnings	10,271,583	8,966,238
	<u>29,278,044</u>	<u>27,946,566</u>
Non-controlling interests	20,034	18,629
<b>TOTAL EQUITY</b>	<u><u>29,298,078</u></u>	<u><u>27,965,195</u></u>
<b>Non-Current Liabilities</b>		
Borrowings	185,455	272,252
Deferred taxation	271,490	271,490
	<u>456,945</u>	<u>543,742</u>
<b>Current Liabilities</b>		
Trade and other payables	3,180,030	3,082,054
Borrowing	329,977	320,182
Overdraft	476,618	306,206
	<u>3,986,625</u>	<u>3,708,442</u>
<b>TOTAL LIABILITIES</b>	<u><u>4,443,570</u></u>	<u><u>4,252,184</u></u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><u>33,741,648</u></u>	<u><u>32,217,379</u></u>
Net asset per share (sen)	16.26	15.52

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 2013 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 2013

	-----Equity attributable to owners of the parent-----						
	Share Capital RM	Share Premium RM	Share Option Reserves RM	Retained Profits RM	Total RM	Non-controlling Interest RM	Total Equity RM
<b>As at 1 July 2012</b>	17,887,150	540,138	272,575	7,036,451	25,736,314	9,800.00	25,746,114
Ordinary shares issued pursuant to ESOS	117,900	-	-	-	117,900	-	117,900
Share premium	-	129,690	-	-	129,690	-	129,690
Other reserves	-	-	32,875	-	32,875	-	32,875
Dividend paid	-	-	-	(2,700,754)	(2,700,754)	-	(2,700,754)
Total comprehensive income for the period	-	-	-	4,630,541	4,630,541	8,829	4,639,370
<b>Balance as at 30 June 2013</b>	<u>18,005,050</u>	<u>669,828</u>	<u>305,450</u>	<u>8,966,238</u>	<u>27,946,566</u>	<u>18,629</u>	<u>27,965,195</u>
<b>As at 1 July 2013</b>	18,005,050	669,828	305,450	8,966,238	27,946,566	18,629	27,965,195
Ordinary shares issued pursuant to ESOS	-	-	-	-	-	-	-
Share premium	-	-	-	-	-	-	-
Other reserves	-	-	26,133	-	26,133	-	26,133
Dividend paid	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	1,305,345	1,305,345	1,405	1,306,750
<b>Balance as at 30 September 2013</b>	<u>18,005,050</u>	<u>669,828</u>	<u>331,583</u>	<u>10,271,583</u>	<u>29,278,044</u>	<u>20,034</u>	<u>29,298,078</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 2013 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 2013**

	<b>CURRENT YEAR TO DATE ENDED 30/09/2013 RM</b>	<b>PRECEDING YEAR TO DATE PERIOD ENDED 30/09/2012 RM</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before taxation	1,620,307	2,214,536
	<u>1,620,307</u>	<u>2,214,536</u>
Adjustment for:-		
Depreciation of property, plant and equipment	275,515	464,010
Amortisation of intangible assets	202,151	101,163
Interest expense	25,112	6,399
Interest income	(23,311)	(1,743)
Recognition of share options expenses	26,133	26,133
Unrealised loss/(gain) of foreign exchange	(47,992)	(4,345)
	<u>2,077,915</u>	<u>2,806,153</u>
Operating profit/(loss) before working capital changes	2,077,915	2,806,153
Changes in working capital:-		
Inventories	(661,508)	415,163
Receivables	(326,167)	(528,115)
Payables	97,976	(787,688)
	<u>1,188,216</u>	<u>1,905,513</u>
<b>CASH (FOR)/FROM OPERATIONS</b>	<b>1,188,216</b>	<b>1,905,513</b>
Tax (paid)/refund	(424,162)	(473,725)
Interest paid	(25,112)	(6,399)
Interest income	23,311	1,743
<b>NET CASH (FOR)/FROM OPERATING ACTIVITIES</b>	<b>762,253</b>	<b>1,427,132</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(352,193)	(231,307)
Intangible assets	(515,352)	(384,317)
	<u>(867,545)</u>	<u>(615,624)</u>
<b>NET CASH (FOR)/FROM INVESTING ACTIVITIES</b>	<b>(867,545)</b>	<b>(615,624)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Repayment of hire purchase creditors	(77,001)	(70,476)
	<u>(77,001)</u>	<u>(70,476)</u>
<b>NET CASH (FOR)/FROM FINANCING ACTIVITIES</b>	<b>(77,001)</b>	<b>(70,476)</b>
Net increase/(decrease) in cash and bank balances	(182,293)	741,032
Cash and cash equivalents at beginning of financial year	5,078,931	2,834,715
<b>Cash and cash equivalents at end of financial year</b>	<b>4,896,638</b>	<b>3,575,747</b>
<b>NOTES TO CASH FLOW STATEMENT</b>		
Cash and cash equivalents comprise of:		
Deposits with licensed banks	2,419,628	1,800,000
Cash and bank balances	2,953,628	1,775,747
Bank overdrafts	(476,618)	-
	<u>4,896,638</u>	<u>3,575,747</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 2013 and the accompanying explanatory notes attached to the interim financial statements.