

**MIKRO MSC BERHAD (738171-M)**  
**CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE QUARTER ENDED 31 DECEMBER 2015**

The unaudited results of Mikro MSC Berhad and its subsidiaries ("Group") for the period ended 31 December 2015 are as follows:-

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR	PRECEDING YEAR	CURRENT YEAR	PRECEDING YEAR
	QUARTER ENDED	CORRESPONDING	TO DATE	CORRESPONDING
Note	31/12/2015	31/12/2014	31/12/2015	31/12/2014
	RM	RM	RM	RM
Revenue	13,743,219	9,285,238	24,276,186	17,893,549
Cost of sales	(6,141,150)	(4,588,867)	(11,106,887)	(8,121,568)
Gross profit	7,602,069	4,696,371	13,169,299	9,771,981
Other operating income	103,350	80,030	983,455	170,476
Finance costs	(50,841)	(18,276)	(69,175)	(32,739)
Operating Expenses	(3,241,756)	(2,634,547)	(6,287,100)	(5,056,675)
Profit before tax	4,412,822	2,123,578	7,796,479	4,853,043
Income tax expense	(1,172,080)	(275,949)	(1,710,710)	(583,114)
Profit for the period	<u>3,240,742</u>	<u>1,847,629</u>	<u>6,085,769</u>	<u>4,269,929</u>
<b>Profit for the financial year attributable to:</b>				
Owners of the parent	3,126,196	1,819,675	5,971,941	4,230,821
Non-controlling interests	114,546	27,954	113,828	39,108
	<u>3,240,742</u>	<u>1,847,629</u>	<u>6,085,769</u>	<u>4,269,929</u>
Earnings per share attributable to equity holders				
Basic earnings per share (in sen)	1.02	0.65	1.95	1.50

The consolidated statement of comprehensive income should be read in conjunction with the Group's audited financial statements for the financial year ended 30 June 2015 and the accompanying explanatory notes attached to the interim financial statements.

**MIKRO MSC BERHAD (738171-M)**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AT 31 DECEMBER 2015**

	(UNAUDITED)	(AUDITED)
	AS AT END OF CURRENT YEAR QUARTER ENDED	AS AT FINANCIAL YEAR ENDED
Note	31/12/2015	30/06/2015
	RM	RM
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	16,533,180	5,185,853
Intangible assets	10,025,069	9,600,209
	<u>26,558,249</u>	<u>14,786,062</u>
<b>Current Assets</b>		
Inventories	8,755,876	8,615,536
Trade and other receivables	14,474,692	11,666,979
Current tax assets	-	115,979
Cash and bank balances	6,168,500	8,428,378
Deposits with a licensed bank	1,619,628	-
	<u>31,018,696</u>	<u>28,826,872</u>
<b>TOTAL ASSETS</b>	<u><u>57,576,945</u></u>	<u><u>43,612,934</u></u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the company</b>		
Share capital	30,567,430	28,182,930
Share premium	5,886,832	-
Share options reserve	271,211	243,949
Retained earnings	13,384,754	8,821,956
	<u>50,110,227</u>	<u>37,248,835</u>
Non-controlling interests	292,212	178,384
<b>TOTAL EQUITY</b>	<u><u>50,402,439</u></u>	<u><u>37,427,219</u></u>
<b>Non-Current Liabilities</b>		
Borrowings	483,914	640,505
Deferred taxation	264,299	206,299
	<u>748,213</u>	<u>846,804</u>
<b>Current Liabilities</b>		
Trade and other payables	5,614,561	5,073,481
Borrowing	281,762	265,430
Tax payable	529,970	-
	<u>6,426,293</u>	<u>5,338,911</u>
<b>TOTAL LIABILITIES</b>	<u><u>7,174,506</u></u>	<u><u>6,185,715</u></u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><u>57,576,945</u></u>	<u><u>43,612,934</u></u>
Net asset per share (sen)	16.39	13.22

The consolidated statement of financial position should be read in conjunction with the Group's audited financial statements for the financial year ended 30 June 2015 and the accompanying explanatory notes attached to the interim financial statements.

MIKRO MSC BERHAD (738171-M)  
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE QUARTER ENDED 31 DECEMBER 2015

	-----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 Earnings RM	Total RM			
<b>As at 1 July 2014</b>	18,318,090	1,014,172	240,755	11,802,416	31,375,433	53,081	31,428,514	
Ordinary shares issued pursuant to ESOS	470,530	517,583	(235,265)	-	752,848	-	752,848	
Bonus shares issued	9,394,310	(1,531,755)		(7,862,555)	-		-	
ESOS lapsed	-	-	(6,698)	6,698	-		-	
Share options granted under ESOS	-	-	245,157	-	245,157	-	245,157	
Dividends paid	-	-	-	(3,381,941)	(3,381,941)	-	(3,381,941)	
Total comprehensive income for the period	-	-	-	8,257,338	8,257,338	125,303	8,382,641	
<b>Balance as at 30 June 2015</b>	<u>28,182,930</u>	<u>-</u>	<u>243,949</u>	<u>8,821,956</u>	<u>37,248,835</u>	<u>178,384</u>	<u>37,427,219</u>	
<b>As at 1 July 2015</b>	28,182,930	-	243,949	8,821,956	37,248,835	178,384	37,427,219	
Share options granted under ESOS	-	-	27,262	-	27,262	-	27,262	
Private Placement	2,384,500	5,886,832	-	###	8,271,332	-	8,271,332	
Dividends paid	-	-	-	(1,409,143)	(1,409,143)	-	(1,409,143)	
Total comprehensive income for the period	-	-	-	5,971,941	5,971,941	113,828	6,085,769	
<b>Balance as at 31 December 2015</b>	<u>30,567,430</u>	<u>5,886,832</u>	<u>271,211</u>	<u>13,384,754</u>	<u>50,110,227</u>	<u>292,212</u>	<u>50,402,439</u>	

The consolidated statement of changes in equity should be read in conjunction with the Group's audited financial statements for the financial year ended 30 June 2015 and the accompanying explanatory notes attached to the interim financial statements.

**MIKRO MSC BERHAD (738171-M)**  
**CONSOLIDATED STATEMENT OF CASH FLOW**  
**FOR THE QUARTER ENDED 31 DECEMBER 2015**

	<b>CURRENT YEAR TO DATE ENDED 31/12/2015 RM</b>	<b>PRECEDING YEAR TO DATE PERIOD ENDED 31/12/2014 RM</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax	7,796,479	4,853,042
	<u>7,796,479</u>	<u>4,853,042</u>
Adjustments for:-		
Amortisation of intangible assets	456,474	514,232
Depreciation of property, plant and equipment	740,773	520,699
Interest expense	69,175	32,738
Interest income	(56,311)	(47,137)
Share options expenses	27,262	26,134
Unrealised gain of foreign exchange	(591,528)	(93,982)
	<u>8,442,324</u>	<u>5,805,726</u>
Operating profit before working capital changes		
Changes in working capital:-		
Inventories	(140,340)	(1,904,235)
Receivables	(2,216,184)	432,986
Payables	541,080	(799,881)
	<u>6,626,880</u>	<u>3,534,596</u>
<b>CASH GENERATED FROM OPERATIONS</b>		
Tax paid	(1,006,761)	(752,724)
Interest paid	(69,175)	(32,738)
Interest income	56,311	47,137
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<u>5,607,255</u>	<u>2,796,271</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(12,088,100)	(209,442)
Additions of intangible assets	(881,336)	(1,139,654)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<u>(12,969,436)</u>	<u>(1,349,096)</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Dividends paid	(1,409,143)	-
Repayments of hire purchase creditors	(140,258)	(102,191)
Share premium	5,886,832	282,317
Ordinary shares contributed by non-controlling interest	-	-
Proceeds from issuance of ordinary shares under private placement	2,384,500	-
Proceeds from issuance of ordinary shares under ESOS	-	470,530
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u>6,721,931</u>	<u>650,656</u>
Net increase/(decrease) in cash and cash equivalents	(640,250)	2,097,831
Cash and cash equivalents at beginning of financial year	8,428,378	3,898,170
<b>Cash and cash equivalents at end of financial year</b>	<u>7,788,128</u>	<u>5,996,001</u>
<b>NOTES TO STATEMENT OF CASH FLOW</b>		
Cash and cash equivalents comprises:		
Deposits with licensed banks	1,619,628	2,519,628
Cash and bank balances	6,168,500	3,476,373
	<u>7,788,128</u>	<u>5,996,001</u>

The consolidated statement of cash flow should be read in conjunction with the Group's audited financial statements for the