

KOMARKCORP BERHAD
AND ITS SUBSIDIARIES
(Company No. 374265 - A)
(Incorporated in Malaysia)
INTERIM FINANCIAL STATEMENTS

CONDENSED CONSOLIDATED INCOME STATEMENT

For the period ended 31st October' 2009

(The figures have not been audited)

	Current Qtr Ended 31/10/2009 RM'000	Comparative Qtr Ended 31/10/2008 RM'000	6months Cumulative 31/10/2009 RM'000	6 months Cumulative 31/10/2008 RM'000
Revenue	27,809	32,340	56,464	63,544
Other Income	84	363	297	582
Changes in Inventories	(913)	(248)	(995)	1,070
Purchases	(13,539)	(17,982)	(29,180)	(36,745)
Employee benefits expenses	(4,781)	(6,276)	(9,281)	(12,200)
Depreciation and Amortisation Expenses	(2,586)	(2,507)	(5,542)	(4,907)
Other Operating Expenses	(3,918)	(3,067)	(7,898)	(6,180)
Finance Costs	(1,432)	(1,695)	(2,866)	(3,218)
Share of (Loss) / Profit of Associate	-	-	-	-
Profit before Tax	723	928	998	1,946
Income Tax Expense	(134)	(525)	(231)	(970)
Net Profit for the period	589	403	767	976
Attributable to:				
Equity holders of the parent	<u>589</u>	<u>403</u>	<u>767</u>	<u>976</u>
Basic Earnings per Ordinary Share (sen)	0.72	0.50	0.94	1.20
Diluted Earnings per Ordinary Share (sen)	N/A	N/A	N/A	N/A

This statement should be read in conjunction with the notes to interim financial report and the Company's Annual Financial Statements for the year ended 30 April 2009.

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CONDENSED CONSOLIDATED BALANCE SHEETS

As at 31st October 2009

(The figures have not been audited)

	AS AT 31/10/2009	AS AT 30/04/2009 (Audited)
	RM'000	RM'000
ASSETS		
Non-current Assets		
Property, Plant and Equipment	147,174	152,268
Prepaid Lease Payment	1,310	1,890
Investment Properties	202	200
Other Investment	4	4
Development Expenditure	968	1,157
Goodwill on Consolidation	1,750	1,750
	<u>151,407</u>	<u>157,269</u>
Current Assets		
Inventories	37,361	39,925
Trade and Other Receivables	32,821	39,427
Amount Due From Associated Company	2,048	1,769
Tax Recoverable	149	75
Cash and Cash Equivalents	8,049	5,915
	<u>80,428</u>	<u>87,111</u>
Total Assets	<u>231,836</u>	<u>244,380</u>
EQUITY AND LIABILITIES		
Equity attributable to the equity holders of the parent		
Share Capital	81,275	81,275
Treasury Shares, at cost	(436)	(436)
Share Premium	15,289	15,289
Reserves	20,819	21,382
Total Equity	<u>116,947</u>	<u>117,510</u>
Non-current liabilities		
Borrowings	24,605	28,974
Deferred taxation	1,806	1,806
	<u>26,411</u>	<u>30,780</u>
Current Liabilities		
Trade and Other Payables	25,105	34,300
Borrowings	62,626	61,405
Taxation	747	385
	<u>88,478</u>	<u>96,090</u>
Total Liabilities	<u>114,889</u>	<u>126,870</u>
Total Equity And Liabilities	<u>231,836</u>	<u>244,380</u>
Net Assets per Share	1.44	1.45

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Condensed Consolidated Statements of Changes in Equity

For the six months period ended 31st October 2009

	Attributable to Equity Holders of the Parent						Total RM'000
	Share Capital RM'000	Treasury Shares RM'000	Non- distributable		General Reserve RM'000	Retained Profits RM'000	
			Share Premium RM'000	Translation Reserve RM'000			
At 1 May 2009	81,275	(436)	15,289	5,551	1,703	14,128	117,510
Net Profit for the Period	-	-	-	-	-	767	767
Exchange Differences on translation	-	-	-	(1,330)	-	-	(1,330)
Transfer to General Reserve	-	-	-	-	-	-	-
Purchase of treasury shares	-	-	-	-	-	-	-
Disposal of treasury shares	-	-	-	-	-	-	-
As at 31st October 2009	81,275	(436)	15,289	4,221	1,703	14,895	116,947
At 1 May 2008	81,275	(238)	15,297	3,019	1,703	13,781	114,837
Net Profit for the Year	-	-	-	-	-	976	976
Exchange Differences on translation	-	-	-	959	-	-	959
Transfer to General Reserve	-	-	-	-	2,830	-	2,830
Purchase of treasury shares	-	(157)	-	-	-	-	(157)
Disposal of treasury shares	-	-	-	-	-	-	-
As at 31st October 2008	81,275	(395)	15,297	3,978	4,533	14,757	119,445

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CONDENSED CONSOLIDATED CASH FLOW STATEMENTS

For the period ended 31st October 2009

(The figures have not been audited)

	6 months ended	
	31/10/2009	31/10/2008
	RM'000	RM'000
Cash Flows from Operating Activities		
Profit before Taxation	998	1,947
Adjustments for :		
Depreciation	5,319	4,799
Interest Expenses	2,866	3,218
Interest Income	(53)	(33)
Amortisation of Development Expenditure	223	109
Loss/(Gain) on disposal of assets	-	-
Bad Debts Written Off		
Allowance For Doubtful Debts		
Reversal Of Allowance For Doubtful Debts		-
Unrealised foreign exchange loss/(gain)	115	(641)
Realised foreign exchange loss/(gain)	(230)	359
Other non cash items	-	
Share of loss / (Profit) of Associate	-	-
	<u>9,237</u>	<u>9,756</u>
Operating Profit before Working Capital Changes		
Changes in Working Capital:		
Inventories - (increase) / decrease	2,564	(3,910)
Trade and Other Receivables - (increase) / decrease	6,722	3,610
Trade and Other Payables - increase / (decrease)	(9,192)	10,447
	<u>9,331</u>	<u>19,904</u>
Cash Generated from Operations		
Income Taxes Paid	57	94
Interest Paid	(2,866)	(3,218)
	<u>6,522</u>	<u>16,780</u>
Cash Generated from Operating Activities		
Cash Flows from Investing Activities		
Acquisition of Property, Plant and Equipment	354	(7,576)
Development Expenditure	(34)	(191)
Proceeds from disposal of assets	-	-
Interest Income	53	33
(Placement)/Withdrawal of Pledged Deposits	(10)	(275)
	<u>364</u>	<u>(8,008)</u>
Net Cash Used in Investing Activities		
Cash Flows from Financing Activities		
Disposal /(Purchase) of Company's Shares	(0)	(157)
Advances to Associate	(279)	(59)
(Repayment)/ Drawdown of Term Loans and other Borrowings	(582)	(6,395)
Repayment of Finance Lease / Hire Purchase Liabilities	-	
	<u>(861)</u>	<u>(6,611)</u>
Net Cash Generated from Financing Activities		
Net (Decrease)/Increase in Cash and Cash Equivalents	6,024	2,161
Effect of exchange rate changes	(1,334)	(962)
Cash and Cash Equivalents at Beginning of Period	(16,642)	(14,676)
	<u>(11,952)</u>	<u>(13,478)</u>
Cash and Cash Equivalents at End of Period	(i) <u>(11,952)</u>	<u>(13,478)</u>

(i) Cash and Cash Equivalents

Cash and cash equivalents included in the cash flow statements comprise the following balance sheet amounts:

	RM' 000	RM' 000
Cash and Bank Balances	5,089	4,334
Bank Overdrafts	(17,040)	(17,812)
	<u>(11,952)</u>	<u>(13,478)</u>

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