

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

**CONDENSED CONSOLIDATED INCOME STATEMENT**

**For the year ended 30th April 2010**

(The figures have not been audited)

	Current Qtr Ended 30/04/2010 RM'000	Comparative Qtr Ended 30/04/2009 RM'000	12 months Cumulative 30/04/2010 RM'000	12 months Cumulative 30/04/2009 RM'000
Revenue	29,144	29,468	111,995	117,757
Other Income	180	246	419	1,552
Changes in Inventories	470	(378)	(552)	2,273
Purchases	(15,643)	(14,978)	(56,923)	(66,966)
Employee benefits expenses	(5,918)	(4,732)	(19,820)	(20,017)
Depreciation and Amortisation Expenses	(2,856)	(2,920)	(12,075)	(11,525)
Other Operating Expenses	(3,422)	(5,473)	(14,551)	(15,995)
Finance Costs	(1,355)	(666)	(5,686)	(6,204)
Share of (Loss) / Profit of Associate	-	-	-	-
<b>Profit before Tax</b>	<b>600</b>	<b>567</b>	<b>2,807</b>	<b>875</b>
Income Tax Expense	(507)	(375)	(841)	(528)
<b>Net Profit for the period</b>	<b>93</b>	<b>192</b>	<b>1,966</b>	<b>347</b>
<b>Attributable to:</b>				
Equity holders of the parent	93	192	1,966	347
Basic Earnings per Ordinary Share (sen)	0.12	0.24	2.47	0.43
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 30th April 2010**

(The figures have not been audited)

	AS AT 30/04/2010	AS AT 30/04/2009 (Audited)
	RM'000	RM'000
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Property, Plant and Equipment	138,436	152,268
Prepaid Lease Payment	1,740	1,890
Investment Properties	200	200
Other Investment	4	4
Development Expenditure	781	1,157
Goodwill on Consolidation	1,750	1,750
	<u>142,911</u>	<u>157,269</u>
<b>Current Assets</b>		
Inventories	36,706	39,925
Trade and Other Receivables	35,415	39,427
Amount Due From Associated Company	1,824	1,769
Tax Recoverable	278	75
Cash and Cash Equivalents	6,625	5,915
	<u>80,848</u>	<u>87,111</u>
<b>Total Assets</b>	<u>223,759</u>	<u>244,380</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to the equity holders of the parent</b>		
Share Capital	81,275	81,275
Treasury Shares, at cost	(436)	(436)
Share Premium	15,289	15,289
Reserves	18,805	21,382
<b>Total Equity</b>	<u>114,933</u>	<u>117,510</u>
<b>Non-current liabilities</b>		
Borrowings	24,288	28,974
Deferred taxation	1,862	1,806
	<u>26,150</u>	<u>30,780</u>
<b>Current Liabilities</b>		
Trade and Other Payables	25,306	34,300
Borrowings	57,283	61,405
Taxation	87	385
	<u>82,676</u>	<u>96,090</u>
<b>Total Liabilities</b>	<u>108,826</u>	<u>126,870</u>
<b>Total Equity And Liabilities</b>	<u>223,759</u>	<u>244,380</u>
Net Assets per Share	1.41	1.45

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 Statements of Changes in Equity**

For the year ended 30th April 2010

	Attributable to Equity Holders of the Parent						Total RM'000	Minority Interests RM'
	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				
<b>At 1 May 2009</b>	81,275	(436)	15,289	5,551	1,703	14,128	117,510	
Net Profit for the Period	-	-	-	-	-	<b>1,966</b>	<b>1,966</b>	
Exchange Differences on translation	-	-	-	<b>(4,543)</b>	-	-	<b>(4,543)</b>	
Transfer to General Reserve	-	-	-	-	-	-	-	
Purchase of treasury shares	-	-	-	-	-	-	-	
Disposal of treasury shares	-	-	-	-	-	-	-	
<b>As at 30th April 2010</b>	<b>81,275</b>	<b>(436)</b>	<b>15,289</b>	<b>1,008</b>	<b>1,703</b>	<b>16,094</b>	<b>114,933</b>	
<b>At 1 May 2008</b>	81,275	(238)	15,298	3,019	1,703	13,781	114,838	
Net Profit for the Year	-	-	-	-	-	347	347	
Exchange Differences on translation	-	-	-	2,532	-	-	2,532	
Transfer to General Reserve	-	-	-	-	-	-	-	
Purchase of treasury shares	-	(221)	-	-	-	-	(221)	
Disposal of treasury shares	-	23	(9)	-	-	-	14	
<b>As at 30th April 2009</b>	<b>81,275</b>	<b>(436)</b>	<b>15,289</b>	<b>5,551</b>	<b>1,703</b>	<b>14,128</b>	<b>117,510</b>	

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**CONDENSED CONSOLIDATED CASH FLOW STATEMENTS**

**For the year ended 30th April 2010**

(The figures have not been audited)

	<b>12 months ended</b>	
	<b>30/04/2010</b>	<b>30/04/2009</b>
	RM'000	RM'000
<b>Cash Flows from Operating Activities</b>		
Profit before Taxation	2,807	875
Adjustments for :		
Depreciation	11,635	11,082
Interest Expenses	5,686	6,204
Interest Income	(82)	(76)
Amortisation of Development Expenditure	440	443
Loss/(Gain) on disposal of assets	(252)	(42)
Bad Debts Written Off	-	-
Allowance For Doubtful Debts	-	-
Reversal Of Allowance For Doubtful Debts	-	-
Unrealised foreign exchange loss/( gain)	477	402
Realised foreign exchange loss/(gain)	(315)	-
Other non cash items	-	-
Share of loss / (Profit) of Associate	-	-
	<hr/>	<hr/>
Operating Profit before Working Capital Changes	20,396	18,888
Changes in Working Capital:		
Inventories - (increase) / decrease	3,218	(4,135)
Trade and Other Receivables - (increase) / decrease	3,848	3,694
Trade and Other Payables - increase / (decrease)	(8,993)	7,294
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Cash Generated from Operations	18,469	25,741
Income Taxes Paid	(1,285)	(295)
Interest Paid	(5,686)	(6,204)
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<b>Cash Generated from Operating Activities</b>	<b>11,498</b>	<b>19,242</b>
<b>Cash Flows from Investing Activities</b>		
Acquisition of Property, Plant and Equipment	-	(10,431)
Development Expenditure	(63)	(378)
Proceeds from disposal of assets	2,599	157
Interest Income	82	76
Gain / (Loss) from disposal of Treasury shares	-	-
(Placement)/Withdrawal of Pledged Deposits	307	(898)
	<hr/>	<hr/>
<b>Net Cash Used in Investing Activities</b>	<b>2,925</b>	<b>(11,474)</b>
<b>Cash Flows from Financing Activities</b>		
Disposal /(Purchase) of Company's Shares	-	(207)
Advances to Associate	(54)	420
(Repayment)/ Drawdown of Term Loans and other Borrowings	(5,739)	(13,162)
Repayment of Finance Lease / Hire Purchase Liabilities	-	6,143
	<hr/>	<hr/>
<b>Net Cash Generated from Financing Activities</b>	<b>(5,793)</b>	<b>(6,806)</b>
Net (Decrease)/Increase in Cash and Cash Equivalents	8,630	961
Effect of exchange rate changes	(4,543)	(2,929)
Cash and Cash Equivalents at Beginning of Period	(16,642)	(14,676)
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<b>Cash and Cash Equivalents at End of Period</b>	<b>(i) (12,555)</b>	<b>(16,643)</b>

(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	3,982	2,964
Bank Overdrafts	(16,538)	(19,607)
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	<b>(12,556)</b>	<b>(16,643)</b>

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