

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

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

For the period ended 31st October 2010

(The figures have not been audited)

	Current Qtr Ended 31/10/2010 RM'000	Comparative Qtr Ended 31/10/2009 RM'000	06 months Cumulative 31/10/2010 RM'000	06 months Cumulative 31/10/2009 RM'000
Revenue	25,360	27,809	55,198	56,464
Other Income	377	84	475	297
Changes in Inventories	(139)	(913)	(1,352)	(995)
Purchases	(12,472)	(13,539)	(27,291)	(29,180)
Employee benefits expenses	(4,383)	(4,781)	(9,047)	(9,281)
Depreciation and Amortisation Expenses	(2,967)	(2,586)	(5,786)	(5,542)
Other Operating Expenses	(4,013)	(3,918)	(8,411)	(7,898)
Finance Costs	(1,204)	(1,432)	(2,512)	(2,866)
Share of (Loss) / Profit of Associate		-		-
Profit before Tax	559	723	1,274	998
Income Tax Expense	(52)	(134)	(119)	(231)
Profit for the period	507	589	1,155	767
Other comprehensive income				
Exchange difference on translating foreign operations	299	(855)	748	(1,330)
Fair value of available for sales financial assest	(1)	-	-	-
	<u>298</u>	<u>(855)</u>	<u>748</u>	<u>(1,330)</u>
Total comprehensive income for the period	805	(266)	1,903	(563)
Profit attributable to:				
Equity holders of the parent	507	589	1,155	767
Minority interests	-	-	-	-
	<u>507</u>	<u>589</u>	<u>1,155</u>	<u>767</u>
Total comprehensive income attributable to:				
Equity holders of the parent	805	(266)	1,903	(563)
Minority interests	-	-	-	-
	<u>805</u>	<u>(266)</u>	<u>1,903</u>	<u>(563)</u>
Basic Earnings per Ordinary Share (sen)	0.64	0.72	1.45	0.94
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 2010.

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Condensed Consolidated Statements of Changes in Equity

For the six months period ended 31st October 2010

	Attributable to Equity Holders of the Parent							Total RM'000
	Share Capital RM'000	Treasury Shares RM'000	Non-distributable				Retained Profits RM'000	
			Share Premium RM'000	General Reserve RM'000	Translation Reserve RM'000	Fair Value Reserve RM'000		
At 1 May 2010, as previously stated	81,275	(436)	15,289	1,703	2,486	-	16,148	116,465
Effect of adopting FRS 139	-	-	-	-	-	(1)	-	(1)
At 1 May 2010, as restated	81,275	(436)	15,289	1,703	2,486	(1)	16,148	116,464
Total comprehensive income for the period	-	-	-	-	748	-	1,155	1,902
Purchase of treasury shares	-	-	-	-	-	-	-	-
Disposal of treasury shares	-	-	-	-	-	-	-	-
As at 31st October 2010	81,275	(436)	15,289	1,703	3,234	(1)	17,303	118,366
At 1 May 2009	81,275	(436)	15,289	1,703	5,551	-	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	1,703	4,221	-	14,895	116,947

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CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 31st October 2010

(The figures have not been audited)

	AS AT 31/10/2010	AS AT 30/04/2010 (Audited)
	RM'000	RM'000
ASSETS		
Non-current Assets		
Property, Plant and Equipment	137,710	137,987
Prepaid Lease Payment	1,715	1,741
Investment Properties	193	195
Available-for-sale investment	4	4
Development Expenditure	658	781
Goodwill on Consolidation	1,750	1,750
	<u>142,030</u>	<u>142,458</u>
Current Assets		
Inventories	35,686	37,312
Trade and Other Receivables	28,390	32,846
Amount Due From Associated Company	2,001	1,823
Tax Recoverable	224	158
Cash and Cash Equivalents	6,865	6,772
	<u>73,166</u>	<u>78,911</u>
Total Assets	<u>215,196</u>	<u>221,369</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	22,239	20,337
Total Equity	<u>118,367</u>	<u>116,465</u>
Non-current liabilities		
Borrowings	17,533	21,650
Deferred taxation	1,522	1,846
	<u>19,055</u>	<u>23,496</u>
Current Liabilities		
Trade and Other Payables	21,562	19,343
Borrowings	55,597	61,206
Taxation	615	859
	<u>77,774</u>	<u>81,408</u>
Total Liabilities	<u>96,829</u>	<u>104,904</u>
Total Equity And Liabilities	<u>215,196</u>	<u>221,369</u>
Net Assets per Share	1.46	1.43

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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

For the period ended 31st October 2010

(The figures have not been audited)

	6 months ended	
	31/10/2010	31/10/2009
	RM'000	RM'000
Cash Flows from Operating Activities		
Profit before Taxation	1,274	998
Adjustments for :		
Depreciation	5,558	5,319
Interest Expenses	2,512	2,866
Interest Income	(56)	(53)
Amortisation of Development Expenditure	228	223
Loss/(Gain) on disposal of assets	(178)	
Unrealised foreign exchange loss/(gain)	(366)	115
Realised foreign exchange loss/(gain)	245	(230)
Share of loss / (Profit) of Associate		
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Operating Profit before Working Capital Changes	9,217	9,237
Changes in Working Capital:		
Inventories - (increase) / decrease	1,626	2,564
Trade and Other Receivables - (increase) / decrease	4,278	6,722
Trade and Other Payables - increase / (decrease)	2,340	(9,192)
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Cash Generated from Operations	17,461	9,331
Income Taxes Paid	(751)	57
Interest Paid	(2,512)	(2,866)
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Cash Generated from Operating Activities	14,198	6,522
Cash Flows from Investing Activities		
Acquisition of Property, Plant and Equipment	(5,786)	354
Development Expenditure	(105)	(34)
Proceeds from disposal of assets	711	
Interest Income	56	53
(Placement)/Withdrawal of Pledged Deposits	336	(10)
	<hr/>	<hr/>
Net Cash Used in Investing Activities	(4,788)	364
Cash Flows from Financing Activities		
Disposal /(Purchase) of Company's Shares		(0)
Advances to Associate		(279)
(Repayment)/ Drawdown of Term Loans and other Borrowings	(7,563)	(582)
Repayment of Finance Lease / Hire Purchase Liabilities		-
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Net Cash Generated from Financing Activities	(7,563)	(861)
Net (Decrease)/Increase in Cash and Cash Equivalents	1,846	6,024
Effect of exchange rate changes	748	(1,334)
Cash and Cash Equivalents at Beginning of Period	(14,831)	(16,642)
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Cash and Cash Equivalents at End of Period	(i) (12,237)	(11,952)

(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	4,466	5,089
Bank Overdrafts	(16,703)	(17,040)
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	(12,237)	(11,952)

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