

**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 January 2011

(The figures have not been audited)

	Current Qtr Ended 31/01/2011 RM'000	Comparative Qtr Ended 31/01/2010 RM'000	09 months Cumulative 31/01/2011 RM'000	09 months Cumulative 31/01/2010 RM'000
Revenue	29,851	26,387	85,049	82,851
Other Income	(68)	(58)	408	239
Changes in Inventories	704	(27)	(647)	(1,023)
Purchases	(16,167)	(12,101)	(43,458)	(41,280)
Employee benefits expenses	(5,536)	(4,621)	(14,584)	(13,903)
Depreciation and Amortisation Expenses	(2,898)	(3,676)	(8,685)	(9,218)
Other Operating Expenses	(4,138)	(3,230)	(12,549)	(11,129)
Finance Costs	(1,195)	(1,465)	(3,707)	(4,331)
Share of (Loss) / Profit of Associate	-	-	-	-
Profit before Tax	553	1,209	1,827	2,207
Income Tax Expense	(34)	(102)	(152)	(333)
Profit for the period	519	1,106	1,675	1,873
Other comprehensive income				
Exchange difference on translating foreign operations	(228)	122	519	(1,212)
Fair value of available for sales financial asset	-	-	-	-
	<u>(228)</u>	<u>122</u>	<u>519</u>	<u>(1,212)</u>
Total comprehensive income for the period	290	1,228	2,194	661
Profit attributable to:				
Equity holders of the parent	519	1,106	1,675	1,873
Minority interests	-	-	-	-
	<u>519</u>	<u>1,106</u>	<u>1,675</u>	<u>1,873</u>
Total comprehensive income attributable to:				
Equity holders of the parent	290	1,228	2,194	661
Minority interests	-	-	-	-
	<u>290</u>	<u>1,228</u>	<u>2,194</u>	<u>661</u>
Basic Earnings per Ordinary Share (sen)	0.65	1.39	2.10	2.35
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.

KOMARKCORP BERHAD
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INTERIM FINANCIAL STATEMENTS

Condensed Consolidated Statements of Changes in Equity

For the nine months period ended 31st January 2011

	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	-	-	-	-	519	-	1,675	2,194
Purchase of treasury shares	-	(1)	-	-	-	-	-	(1)
Disposal of treasury shares	-	-	-	-	-	-	-	-
As at 31st January 2011	81,275	(437)	15,289	1,703	3,005	(1)	17,823	118,657
At 1 May 2009	81,275	(436)	15,289	1,703	5,551	-	14,128	117,510
Net Profit for the Period	-	-	-	-	-	-	1,873	1,873
Exchange Differences on translation	-	-	-	-	(1,208)	-	-	(1,208)
Transfer to General Reserve	-	-	-	-	-	-	-	-
Purchase of treasury shares	-	-	-	-	-	-	-	-
Disposal of treasury shares	-	-	-	-	-	-	-	-
As at 31st January 2010	81,275	(436)	15,289	1,703	4,343	-	16,001	118,175

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CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 31st January 2011

(The figures have not been audited)

	AS AT 31/01/2011	AS AT 30/04/2010 (Audited)
	RM'000	RM'000
ASSETS		
Non-current Assets		
Property, Plant and Equipment	134,367	137,987
Prepaid Lease Payment	1,694	1,741
Investment Properties	192	195
Available-for-sale investment	4	4
Development Expenditure	584	781
Goodwill on Consolidation	1,750	1,750
	<u>138,591</u>	<u>142,458</u>
Current Assets		
Inventories	36,204	37,312
Trade and Other Receivables	32,354	32,846
Amount Due From Associated Company	1,995	1,823
Tax Recoverable	214	158
Cash and Cash Equivalents	5,841	6,772
	<u>76,608</u>	<u>78,911</u>
Total Assets	<u>215,199</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	(437)	(436)
Share Premium	15,289	15,289
Reserves	22,530	20,337
Total Equity	<u>118,657</u>	<u>116,465</u>
Non-current liabilities		
Borrowings	15,225	21,650
Deferred taxation	1,523	1,846
	<u>16,748</u>	<u>23,496</u>
Current Liabilities		
Trade and Other Payables	22,773	19,343
Borrowings	56,439	61,206
Taxation	582	859
	<u>79,794</u>	<u>81,408</u>
Total Liabilities	<u>96,542</u>	<u>104,904</u>
Total Equity And Liabilities	<u>215,199</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 January 2011

(The figures have not been audited)

	9 months ended	
	31/01/2011	31/01/2010
	RM'000	RM'000
Cash Flows from Operating Activities		
Profit before Taxation	1,827	2,207
Adjustments for :		
Depreciation	8,343	8,883
Interest Expenses	3,707	4,331
Interest Income	(66)	(73)
Amortisation of Development Expenditure	342	335
Loss/(Gain) on disposal of assets	(178)	-
Unrealised foreign exchange loss/(gain)	(161)	292
Realised foreign exchange loss/(gain)	179	(276)
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Operating Profit before Working Capital Changes	13,992	15,698
Changes in Working Capital:		
Inventories - (increase) / decrease	1,108	2,209
Trade and Other Receivables - (increase) / decrease	319	11,990
Trade and Other Payables - increase / (decrease)	3,412	(13,294)
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Cash Generated from Operations	18,830	16,604
Income Taxes Paid	(809)	(905)
Interest Paid	(3,707)	(4,331)
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Cash Generated from Operating Activities	14,315	11,368
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Cash Flows from Investing Activities		
Acquisition of Property, Plant and Equipment	(5,203)	(1,308)
Development Expenditure	(145)	(64)
Proceeds from disposal of assets	708	-
Interest Income	66	73
(Placement)/Withdrawal of Pledged Deposits	426	205
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Net Cash Used in Investing Activities	(4,147)	(1,094)
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Cash Flows from Financing Activities		
Disposal /(Purchase) of Company's Shares	-	(0)
Advances to Associate	-	(277)
(Repayment)/ Drawdown of Term Loans and other Borrowings	(8,938)	(3,259)
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Net Cash Generated from Financing Activities	(8,938)	(3,537)
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Net (Decrease)/Increase in Cash and Cash Equivalents	1,229	6,737
Effect of exchange rate changes	519	(1,212)
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) (13,082)	(11,118)

(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	3,532	6,215
Bank Overdrafts	(16,614)	(17,333)
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	(13,082)	(11,118)

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