

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

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

For the year ended 30th April 2011

(The figures have not been audited)

	Current Qtr Ended 30/04/2011 RM'000	Comparative Qtr Ended 30/04/2010 RM'000	12 months Cumulative 30/04/2011 RM'000	12 months Cumulative 30/04/2010 RM'000
Revenue	28,314	29,144	113,363	111,998
Other Income	111	180	519	1,113
Changes in Inventories	647	470	(1)	(522)
Purchases	(13,939)	(15,643)	(57,397)	(57,164)
Employee benefits expenses	(5,343)	(5,918)	(19,926)	(16,888)
Depreciation and Amortisation Expenses	(2,941)	(2,856)	(11,626)	(12,257)
Other Operating Expenses	(4,589)	(3,422)	(17,138)	(17,891)
Finance Costs	(1,212)	(1,355)	(4,919)	(5,489)
Share of (Loss) / Profit of Associate		-		-
Profit before Tax	1,048	600	2,875	2,900
Income Tax Expense	(522)	(507)	(674)	(880)
Profit for the period	526	93	2,201	2,020
Other comprehensive income				
Exchange difference on translating foreign operations	(61)	(3,335)	458	(4,543)
Fair value of available for sales financial assest	-	-	-	-
	(61)	(3,335)	458	(4,543)
Total comprehensive income for the period	465	(3,242)	2,659	(2,523)
Profit attributable to:				
Equity holders of the parent	526	93	2,201	2,020
Minority interests	-	-	-	-
	526	93	2,201	2,020
Total comprehensive income attributable to:				
Equity holders of the parent	465	(3,242)	2,659	(2,523)
Minority interests	-	-	-	-
	465	(3,242)	2,659	(2,523)
Basic Earnings per Ordinary Share (sen)	0.66	0.12	2.76	2.53
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 year ended 30th April 2011

	Attributable to Equity Holders of the Parent							Total RM'000
	Share Capital RM'000	Treasury Shares RM'000	Share Premium RM'000	General Reserve RM'000	Translation Reserve RM'000	Fair Value Reserve RM'000	Retained Profits 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	-	-	-	-	458	-	2,201	2,659
Purchase of treasury shares	-	(1)	-	-	-	-	-	(1)
Disposal of treasury shares	-	-	-	-	-	-	-	-
As at 30th April 2011	81,275	(437)	15,289	1,703	2,944	(1)	18,349	119,122
At 1 May 2009	81,275	(436)	15,289	1,703	5,551	-	14,128	117,510
Net Profit for the Period	-	-	-	-	-	-	2,020	2,020
Exchange Differences on translation	-	-	-	-	(3,065)	-	-	(3,065)
Transfer to General Reserve	-	-	-	-	-	-	-	-
Purchase of treasury shares	-	-	-	-	-	-	-	-
Disposal of treasury shares	-	-	-	-	-	-	-	-
As at 30th April 2010	81,275	(436)	15,289	1,703	2,486	-	16,148	116,465

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 STATEMENT OF FINANCIAL POSITION

As at 30th April 2011

(The figures have not been audited)

	AS AT 30/04/2011	AS AT 30/04/2010 (Audited)
	RM'000	RM'000
ASSETS		
Non-current Assets		
Property, Plant and Equipment	135,207	137,987
Prepaid Lease Payment	1,658	1,741
Investment Properties	191	195
Available-for-sale investment	4	4
Development Expenditure	511	781
Goodwill on Consolidation	1,750	1,750
	<u>139,321</u>	<u>142,458</u>
Current Assets		
Inventories	36,655	37,312
Trade and Other Receivables	32,964	32,846
Amount Due From Associated Company	1,997	1,823
Tax Recoverable	50	158
Cash and Cash Equivalents	6,035	6,772
	<u>77,701</u>	<u>78,911</u>
Total Assets	<u>217,022</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	22,995	20,337
Total Equity	<u>119,122</u>	<u>116,465</u>
Non-current liabilities		
Borrowings	20,184	21,650
Deferred taxation	1,545	1,846
	<u>21,729</u>	<u>23,496</u>
Current Liabilities		
Trade and Other Payables	25,327	19,343
Borrowings	50,190	61,206
Taxation	654	859
	<u>76,171</u>	<u>81,408</u>
Total Liabilities	<u>97,900</u>	<u>104,904</u>
Total Equity And Liabilities	<u>217,022</u>	<u>221,369</u>
 Net Assets per Share	 1.47	 1.43

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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended 30th April 2011

(The figures have not been audited)

	12 months ended	
	30/04/2011	30/04/2010
	RM'000	RM'000
Cash Flows from Operating Activities		
Profit before Taxation	2,875	2,900
Adjustments for :		
Depreciation	11,171	11,632
Interest Expenses	4,919	5,489
Interest Income	(73)	(83)
Amortisation of Development Expenditure	455	447
Amortisation of prepaid lease payment land	-	178
Loss/(Gain) on disposal of assets	(178)	(252)
Bad Debts Written Off	-	4
Unrealised foreign exchange loss/(gain)	(266)	(315)
Realised foreign exchange loss/(gain)	281	-
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Operating Profit before Working Capital Changes	19,184	20,000
Changes in Working Capital:		
Inventories - (increase) / decrease	656	2,613
Trade and Other Receivables - (increase) / decrease	(292)	6,892
Trade and Other Payables - increase / (decrease)	5,968	(14,364)
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Cash Generated from Operations	25,516	15,141
Income Taxes Paid	(1,072)	(386)
Interest Paid	(4,919)	(5,489)
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Cash Generated from Operating Activities	19,525	9,266
Cash Flows from Investing Activities		
Acquisition of Property, Plant and Equipment	(8,826)	(3,619)
Development Expenditure	(185)	(105)
Proceeds from disposal of assets	700	252
Interest Income	73	83
(Placement)/Withdrawal of Pledged Deposits	2,059	252
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Net Cash Used in Investing Activities	(6,179)	(3,137)
Cash Flows from Financing Activities		
Disposal /(Purchase) of Company's Shares	-	-
Advances to Associate	-	(54)
(Repayment)/ Drawdown of Term Loans and other Borrowings	(10,263)	(931)
Repayment of Finance Lease / Hire Purchase Liabilities	-	(3,972)
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Net Cash Generated from Financing Activities	(10,263)	(4,957)
Net (Decrease)/Increase in Cash and Cash Equivalents	3,083	1,172
Effect of exchange rate changes	458	676
Cash and Cash Equivalents at Beginning of Period	(14,795)	(16,643)
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Cash and Cash Equivalents at End of Period	(i) (11,254)	(14,795)

(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	5,395	4,073
Bank Overdrafts	(16,649)	(18,868)
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	(11,254)	(14,795)

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