

**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 July 2011**

(The figures have not been audited)

	Current Qtr Ended 31/07/2011 RM'000	Comparative Qtr Ended 31/07/2010 RM'000	03 months Cumulative 31/07/2011 RM'000	03 months Cumulative 31/07/2010 RM'000
Revenue	29,854	29,838	29,854	29,838
Other Income	265	98	265	98
Changes in Inventories	564	(1,213)	564	(1,213)
Purchases	(16,293)	(14,819)	(16,293)	(14,819)
Employee benefits expenses	(5,499)	(4,743)	(5,499)	(4,743)
Depreciation and Amortisation Expenses	(2,903)	(2,819)	(2,903)	(2,819)
Other Operating Expenses	(4,448)	(4,318)	(4,448)	(4,318)
Finance Costs	(1,191)	(1,308)	(1,191)	(1,308)
Share of (Loss) / Profit of Associate		-		-
<b>Profit before Tax</b>	<b>349</b>	<b>716</b>	<b>349</b>	<b>716</b>
Income Tax Expense	(67)	(67)	(67)	(67)
<b>Profit for the period</b>	<b>282</b>	<b>649</b>	<b>282</b>	<b>649</b>
<b>Other comprehensive income</b>				
Exchange difference on translating foreign operations	530	449	530	449
Fair value of available for sales financial assest	-	1	-	1
	<u>530</u>	<u>450</u>	<u>530</u>	<u>450</u>
<b>Total comprehensive income for the period</b>	<b>812</b>	<b>1,099</b>	<b>812</b>	<b>1,099</b>
<b>Profit attributable to:</b>				
Equity holders of the parent	282	649	282	649
Minority interests	-	-	-	-
	<u>282</u>	<u>649</u>	<u>282</u>	<u>649</u>
<b>Total comprehensive income attributable to:</b>				
Equity holders of the parent	812	1,099	812	1,099
Minority interests	-	-	-	-
	<u>812</u>	<u>1,099</u>	<u>812</u>	<u>1,099</u>
Basic Earnings per Ordinary Share (sen)	0.35	0.81	0.35	0.81
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 2011.

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**Condensed Consolidated Statements of Changes in Equity**

For the three months period ended 31st July 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		
<b>At 1 May 2011</b>	81,275	(437)	15,289	1,703	2,218	-	18,263	118,311
Total comprehensive income for the period	-	-	-	-	530	-	282	812
Purchase of treasury shares	-	-	-	-	-	-	-	-
Disposal of treasury shares	-	-	-	-	-	-	-	-
<b>As at 31st July 2011</b>	<b>81,275</b>	<b>(437)</b>	<b>15,289</b>	<b>1,703</b>	<b>2,748</b>	<b>-</b>	<b>18,545</b>	<b>119,123</b>
<b>At 1 May 2010, as previously stated</b>	81,275	(436)	15,289	1,703	2,486	-	16,148	116,465
Effect of adopting FRS 139	-	-	-	-	-	(1)	-	(1)
<b>At 1 May 2010, as restated</b>	<b>81,275</b>	<b>(436)</b>	<b>15,289</b>	<b>1,703</b>	<b>2,486</b>	<b>(1)</b>	<b>16,148</b>	<b>116,464</b>
Total comprehensive income for the period	-	-	-	-	449	1	649	1,099
Purchase of treasury shares	-	-	-	-	-	-	-	-
Disposal of treasury shares	-	-	-	-	-	-	-	-
<b>As at 31st July 2010</b>	<b>81,275</b>	<b>(436)</b>	<b>15,289</b>	<b>1,703</b>	<b>2,935</b>	<b>-</b>	<b>16,797</b>	<b>117,563</b>

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**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

**As at 31st July 2011**

(The figures have not been audited)

	AS AT 31/07/2011	AS AT 30/04/2011 (Audited)
	RM'000	RM'000
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Property, Plant and Equipment	134,001	135,167
Prepaid Lease Payment	1,667	1,658
Investment Properties	194	195
Available-for-sale investment	4	4
Development Expenditure	482	510
Goodwill on Consolidation	1,750	1,750
	<u>138,098</u>	<u>139,284</u>
<b>Current Assets</b>		
Inventories	37,765	36,992
Trade and Other Receivables	32,444	33,322
Amount Due From Associated Company	2,110	1,783
Tax Recoverable	59	53
Cash and Cash Equivalents	6,781	5,880
	<u>79,159</u>	<u>78,030</u>
<b>Total Assets</b>	<u>217,257</u>	<u>217,314</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	(437)	(437)
Share Premium	15,289	15,289
Reserves	22,996	22,184
<b>Total Equity</b>	<u>119,123</u>	<u>118,311</u>
<b>Non-current liabilities</b>		
Borrowings	18,801	20,130
Deferred taxation	1,525	1,525
	<u>20,326</u>	<u>21,655</u>
<b>Current Liabilities</b>		
Trade and Other Payables	24,676	20,418
Borrowings	52,008	55,580
Taxation	1,124	1,350
	<u>77,808</u>	<u>77,348</u>
<b>Total Liabilities</b>	<u>98,134</u>	<u>99,003</u>
<b>Total Equity And Liabilities</b>	<u>217,257</u>	<u>217,314</u>
Net Assets per Share	1.47	1.46

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 2011.

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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

**For the period ended 31st July 2011**

(The figures have not been audited)

	<b>3 months ended</b>	
	<b>31/07/2011</b>	<b>31/07/2010</b>
	RM'000	RM'000
<b>Cash Flows from Operating Activities</b>		
Profit before Taxation	349	716
Adjustments for :		
Depreciation	2,834	2,758
Interest Expenses	1,191	1,308
Interest Income	(28)	(119)
Amortisation of Development Expenditure	69	62
Amortisation of prepaid lease payment land	-	-
Loss/(Gain) on disposal of assets	(22)	(20)
Bad Debts Written Off	-	-
Unrealised foreign exchange loss/( gain)	(2)	32
Realised foreign exchange loss/(gain)	(66)	6
	<u>4,325</u>	<u>4,742</u>
Operating Profit before Working Capital Changes	4,325	4,742
Changes in Working Capital:		
Inventories - (increase) / decrease	(773)	1,440
Trade and Other Receivables - (increase) / decrease	552	(757)
Trade and Other Payables - increase / (decrease)	4,326	3,330
	<u>8,430</u>	<u>8,755</u>
Cash Generated from Operations	8,430	8,755
Income Taxes Paid	(300)	(553)
Interest Paid	(1,191)	(1,308)
	<u>6,939</u>	<u>6,894</u>
<b>Cash Generated from Operating Activities</b>		
<b>Cash Flows from Investing Activities</b>		
Acquisition of Property, Plant and Equipment	(3,181)	(1,275)
Development Expenditure	(41)	-
Proceeds from disposal of assets	1,527	20
Interest Income	28	119
(Placement)/Withdrawal of Pledged Deposits	1,179	(63)
	<u>(488)</u>	<u>(1,199)</u>
<b>Net Cash Used in Investing Activities</b>		
<b>Cash Flows from Financing Activities</b>		
Disposal /(Purchase) of Company's Shares	-	-
Advances to Associate	-	-
(Repayment)/ Drawdown of Term Loans and other Borrowings	160	(3,493)
Repayment of Finance Lease / Hire Purchase Liabilities	-	-
	<u>160</u>	<u>(3,493)</u>
<b>Net Cash Generated from Financing Activities</b>		
Net (Decrease)/Increase in Cash and Cash Equivalents	6,611	2,203
Effect of exchange rate changes	530	449
Cash and Cash Equivalents at Beginning of Period	(17,798)	(14,795)
	<u>(10,657)</u>	<u>(12,143)</u>
<b>Cash and Cash Equivalents at End of Period</b>	(i) <u>(10,657)</u>	<u>(12,143)</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	6,781	7,533
Less : Deposits pledged with licensed institutions	(1,189)	(2,762)
Bank Overdrafts	(16,249)	(16,914)
	<u>(10,657)</u>	<u>(12,143)</u>

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