

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 2012

(The figures have not been audited)

	Current Qtr Ended 31/01/2012 RM'000	Comparative Qtr Ended 31/01/2011 RM'000	09 months Cumulative 31/01/2012 RM'000	09 months Cumulative 31/01/2011 RM'000
Revenue	29,201	29,851	90,612	85,049
Other income	24	(68)	312	408
Changes in inventories	1,155	704	3,791	(647)
Purchases	(15,620)	(16,167)	(50,758)	(43,458)
Employee benefits expenses	(5,773)	(5,536)	(16,756)	(14,584)
Depreciation and amortisation expenses	(2,906)	(2,898)	(8,699)	(8,685)
Other operating expenses	(4,503)	(4,138)	(13,626)	(12,549)
Finance costs	(1,267)	(1,195)	(3,640)	(3,707)
Share of (loss) / profit of associate				
Profit before tax	311	553	1,236	1,827
Income tax expense	(31)	(34)	(155)	(152)
Profit for the period	280	519	1,081	1,675
Other comprehensive income				
Exchange difference on translating foreign operations	(27)	(228)	1,774	519
Fair value of available for sales financial asset	-	-	-	-
	(27)	(228)	1,774	519
Total comprehensive income for the period	253	290	2,855	2,194
Profit attributable to:				
Equity holders of the parent	280	519	1,081	1,675
Minority interests	-	-	-	-
	280	519	1,081	1,675
Total comprehensive income attributable to:				
Equity holders of the parent	253	290	2,855	2,194
Minority interests	-	-	-	-
	253	290	2,855	2,194
Basic Earnings per Ordinary Share (sen)	0.35	0.65	1.36	2.10
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.

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

Condensed Consolidated Statements of Changes in Equity

For the period ended 31st January 2012

	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 2011	81,275	(437)	15,289	1,703	2,218	-	18,263	118,311
Total comprehensive income for the period	-	-	-	-	1,774	-	1,081	2,855
Purchase of treasury shares	-	-	-	-	-	-	-	-
Disposal of treasury shares	-	-	-	-	-	-	-	-
As at 31st January 2012	81,275	(437)	15,289	1,703	3,992	-	19,344	121,166
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

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.

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

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 31st January 2012

(The figures have not been audited)

	AS AT 31/01/2012	AS AT 30/04/2011 (Audited)
	RM'000	RM'000
ASSETS		
Non-current Assets		
Property, Plant and Equipment	133,485	135,167
Prepaid Lease Payment	1,720	1,658
Investment Properties	192	195
Available-For-Sale Investment	4	4
Development Expenditure	402	510
Goodwill on Consolidation	1,750	1,750
	<u>137,553</u>	<u>139,284</u>
Current Assets		
Inventories	41,593	36,992
Trade and Other Receivables	28,866	33,322
Amount Due From Associated Company	2,097	1,783
Tax Recoverable	282	53
Cash and Bank Balances	7,483	5,880
	<u>80,321</u>	<u>78,030</u>
Total Assets	<u>217,874</u>	<u>217,314</u>
EQUITY AND LIABILITIES		
Equity attributable to the equity holders of the parent		
Share Capital	81,275	81,275
Treasury Shares, at cost	(437)	(437)
Share Premium	15,289	15,289
Reserves	25,039	22,184
Total Equity	<u>121,166</u>	<u>118,311</u>
Non-current liabilities		
Borrowings	13,645	20,130
Deferred taxation	1,312	1,525
	<u>14,957</u>	<u>21,655</u>
Current Liabilities		
Trade and Other Payables	29,035	20,418
Borrowings	51,411	55,580
Taxation	1,305	1,350
	<u>81,751</u>	<u>77,348</u>
Total Liabilities	<u>96,708</u>	<u>99,003</u>
Total Equity And Liabilities	<u>217,874</u>	<u>217,314</u>
 Net Assets per Share	 1.49	 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.

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

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

For the period ended 31st January 2012

(The figures have not been audited)

	9 months ended	
	31/01/2012	31/01/2011
	RM'000	RM'000
Cash Flows from Operating Activities		
Profit before Taxation	1,236	1,827
Adjustments for :		
Depreciation	8,485	8,343
Interest Expenses	3,640	3,707
Interest Income	(56)	(66)
Amortisation of Development Expenditure	214	342
Amortisation of prepaid lease payment land	-	-
Loss/(Gain) on disposal of assets	(24)	(178)
Bad Debts Written Off	-	-
Unrealised foreign exchange loss/(gain)	150	(161)
Realised foreign exchange loss/(gain)	(164)	179
	<u>13,481</u>	<u>13,993</u>
Operating Profit before Working Capital Changes		
Changes in Working Capital:		
Inventories - (increase) / decrease	(4,601)	1,108
Trade and Other Receivables - (increase) / decrease	4,142	319
Trade and Other Payables - increase / (decrease)	8,631	3,412
	<u>21,653</u>	<u>18,832</u>
Cash Generated from Operations		
Income Taxes Paid	(643)	(809)
Interest Paid	(3,640)	(3,707)
	<u>17,370</u>	<u>14,316</u>
Cash Generated from Operating Activities		
Cash Flows from Investing Activities		
Acquisition of Property, Plant and Equipment	(8,455)	(5,203)
Development Expenditure	(106)	(145)
Proceeds from disposal of assets	1,617	708
Interest Income	56	66
(Placement)/Withdrawal of Pledged Deposits	1,697	426
	<u>(5,191)</u>	<u>(4,148)</u>
Net Cash Used in Investing Activities		
Cash Flows from Financing Activities		
Disposal /(Purchase) of Company's Shares	-	-
Advances to Associate	-	-
(Repayment)/ Drawdown of Term Loans and other Borrowings	(5,839)	(8,938)
Repayment of Finance Lease / Hire Purchase Liabilities	-	-
	<u>(5,839)</u>	<u>(8,938)</u>
Net Cash Generated from Financing Activities		
Net (Decrease)/Increase in Cash and Cash Equivalents	6,340	1,230
Effect of exchange rate changes	1,774	519
Cash and Cash Equivalents at Beginning of Period	(17,798)	(14,831)
	<u>(9,684)</u>	<u>(13,082)</u>
Cash and Cash Equivalents at End of Period	(i) <u>(9,684)</u>	<u>(13,082)</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	7,483	5,841
Less : Deposits pledged with licensed institutions	(671)	(2,309)
Bank Overdrafts	(16,496)	(16,614)
	<u>(9,684)</u>	<u>(13,082)</u>

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.