

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 30th April 2012

(The figures have not been audited)

	Current Qtr Ended 30/04/2012 RM'000	Comparative Qtr Ended 30/04/2011 RM'000	12 months Cumulative 30/04/2012 RM'000	12 months Cumulative 30/04/2011 RM'000
Revenue	32,734	27,919	123,346	112,968
Other income	468	501	780	909
Changes in inventories	(4,905)	650	(1,114)	3
Purchases	(15,863)	(19,188)	(66,621)	(62,646)
Employee benefits expenses	(5,398)	(3,071)	(22,154)	(17,655)
Depreciation and amortisation expenses	(2,950)	(2,776)	(11,649)	(11,461)
Other operating expenses	(3,281)	(1,875)	(16,907)	(14,424)
Finance costs	(1,221)	(1,087)	(4,861)	(4,794)
Share of (loss) / profit of associate				
Profit/(Loss) before tax	(416)	1,073	820	2,900
Income tax expense	(589)	(633)	(744)	(785)
Profit/(Loss) for the period	(1,005)	440	76	2,115
Other comprehensive income				
Exchange difference on translating foreign operations	(81)	(787)	1,693	(268)
Fair value of available for sales financial asset	-	-	-	-
	(81)	(787)	1,693	(268)
Total comprehensive income/(Loss) for the period	(1,086)	(347)	1,769	1,847
Profit/ (Loss) attributable to:				
Equity holders of the parent	(1,005)	440	76	2,115
Minority interests	-	-	-	-
	(1,005)	440	76	2,115
Total comprehensive income/ (Loss) attributable to:				
Equity holders of the parent	(1,086)	(347)	1,769	1,847
Minority interests	-	-	-	-
	(1,086)	(347)	1,769	1,847
Basic Earnings per Ordinary Share (sen)	(1.26)	0.55	0.09	2.65
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 period ended 30th April 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	-	-	-	-	1,693	-	76	1,769
Purchase of treasury shares	-	-	-	-	-	-	-	-
Disposal of treasury shares	-	-	-	-	-	-	-	-
As at 30th April 2012	81,275	(437)	15,289	1,703	3,911	-	18,339	120,080
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	-	-	-	-	-	-	-	-
At 1 May 2010, as restated	81,275	(436)	15,289	1,703	2,486	-	16,148	116,465
Total comprehensive income for the period	-	-	-	-	(268)	-	2,115	1,847
Purchase of treasury shares	-	(1)	-	-	-	-	-	(1)
Disposal of treasury shares	-	-	-	-	-	-	-	-
As at 30th April 2011	81,275	(437)	15,289	1,703	2,218	-	18,263	118,311

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CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30th April 2012

(The figures have not been audited)

	AS AT 30/04/2012	AS AT 30/04/2011 (Audited)
	RM'000	RM'000
ASSETS		
Non-current Assets		
Property, Plant and Equipment	125,415	135,167
Prepaid Lease Payment	1,701	1,658
Investment Properties	191	195
Available-For-Sale Investment	4	4
R&D Expenditure	2,106	-
Development Expenditure	552	510
Goodwill on Consolidation	1,750	1,750
	<u>131,719</u>	<u>139,284</u>
Current Assets		
Inventories	37,901	36,992
Trade and Other Receivables	33,190	33,322
Amount Due From Associated Company	2,132	1,783
Tax Recoverable	128	53
Cash and Bank Balances	6,846	5,880
	<u>80,197</u>	<u>78,030</u>
Total Assets	<u>211,916</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	23,953	22,184
Total Equity	<u>120,080</u>	<u>118,311</u>
Non-current liabilities		
Borrowings	14,379	20,130
Deferred taxation	1,175	1,525
	<u>15,554</u>	<u>21,655</u>
Current Liabilities		
Trade and Other Payables	30,340	20,418
Borrowings	44,552	55,580
Taxation	1,390	1,350
	<u>76,282</u>	<u>77,348</u>
Total Liabilities	<u>91,836</u>	<u>99,003</u>
Total Equity And Liabilities	<u>211,916</u>	<u>217,314</u>
 Net Assets per Share	 1.48	 1.46

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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

For the period ended 30th April 2012

(The figures have not been audited)

	12 months ended	
	30/04/2012	30/04/2011
	RM'000	RM'000
Cash Flows from Operating Activities		
Cash receipts from customers	121,346	114,151
Cash payments to suppliers	(49,454)	(63,212)
Cash payments to employees	(22,154)	(17,655)
Cash payments for other expenses	<u>(23,967)</u>	<u>(13,324)</u>
Cash Generated from Operations	25,771	19,960
Income Taxes Paid	(1,129)	(510)
Interest Paid	<u>(4,861)</u>	<u>(4,794)</u>
Cash Generated from Operating Activities	<u>19,781</u>	<u>14,656</u>
Cash Flows from Investing Activities		
Acquisition of Property, Plant and Equipment	(10,774)	(8,164)
R& D and Development Expenditure	(2,506)	(106)
Proceeds from disposal of assets	9,484	696
Interest Income	68	73
(Placement)/Withdrawal of Pledged Deposits	<u>1,661</u>	<u>369</u>
Net Cash Used in Investing Activities	<u>(2,067)</u>	<u>(7,132)</u>
Cash Flows from Financing Activities		
Disposal /(Purchase) of Company's Shares	-	(1)
Advances to Associate	-	40
(Repayment)/ Drawdown of Term Loans and other Borrowings	(8,225)	3,184
(Repayment) of Finance Lease / Hire Purchase Liabilities	<u>-</u>	<u>(6,859)</u>
Net Cash Generated from Financing Activities	<u>(8,225)</u>	<u>(3,636)</u>
Net (Decrease)/Increase in Cash and Cash Equivalents	9,489	3,888
Effect of exchange rate changes	1,693	(6,853)
Cash and Cash Equivalents at Beginning of Period	<u>(17,760)</u>	<u>(14,795)</u>
Cash and Cash Equivalents at End of Period	(i) <u>(6,578)</u>	<u>(17,760)</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	6,846	5,880
Less : Deposits pledged with licensed institutions	(669)	(2,330)
Bank Overdrafts	<u>(12,755)</u>	<u>(21,310)</u>
	<u>(6,578)</u>	<u>(17,760)</u>

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