

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 2012

(The figures have not been audited)

	Current Qtr Ended 31/07/2012 RM'000	Comparative Qtr Ended 31/07/2011 RM'000	03 months Cumulative 31/07/2012 RM'000	03 months Cumulative 31/07/2011 RM'000
Revenue	33,540	29,854	33,540	29,854
Other income	579	265	579	265
Changes in inventories	1,341	564	1,341	564
Purchases	(20,530)	(16,293)	(20,530)	(16,293)
Employee benefits expenses	(5,495)	(5,499)	(5,495)	(5,499)
Depreciation and amortisation expenses	(2,967)	(2,903)	(2,967)	(2,903)
Other operating expenses	(5,024)	(4,448)	(5,024)	(4,448)
Finance costs	(1,139)	(1,191)	(1,139)	(1,191)
Share of (loss) / profit of associate				
Profit/(Loss) before tax	305	349	305	349
Income tax expense	(172)	(67)	(172)	(67)
Profit/(Loss) for the period	133	282	133	282
Other comprehensive income				
Exchange difference on translating foreign operations	474	530	474	530
Fair value of available for sales financial asset	-	-	-	-
	<u>474</u>	<u>530</u>	<u>474</u>	<u>530</u>
Total comprehensive income/(Loss) for the period	<u>607</u>	<u>812</u>	<u>607</u>	<u>812</u>
Profit/ (Loss) attributable to:				
Equity holders of the parent	133	282	133	282
Minority interests	-	-	-	-
	<u>133</u>	<u>282</u>	<u>133</u>	<u>282</u>
Total comprehensive income/ (Loss) attributable to:				
Equity holders of the parent	607	812	607	812
Minority interests	-	-	-	-
	<u>607</u>	<u>812</u>	<u>607</u>	<u>812</u>
Basic Earnings per Ordinary Share (sen)	0.17	0.35	0.17	0.35
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 2012.

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 July 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 2012	81,275	(437)	15,289	1,703	3,730	-	18,342	119,902
Total comprehensive income for the period	-	-	-	-	474	-	133	607
Purchase of treasury shares	-	(1)	-	-	-	-	-	(1)
Disposal of treasury shares	-	-	-	-	-	-	-	-
As at 31st July 2012	81,275	(438)	15,289	1,703	4,204	-	18,475	120,508
At 1 May 2011	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	-	-	-	-	-	-	-	-
As at 31st July 2011	81,275	(437)	15,289	1,703	2,748	-	18,545	119,123

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 2012.

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

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 31st July 2012

(The figures have not been audited)

	AS AT 31/07/2012	AS AT 30/04/2012 (Audited)
	RM'000	RM'000
ASSETS		
Non-current Assets		
Property, Plant and Equipment	125,712	125,413
Prepaid Lease Payment	1,734	1,701
Investment Property	-	190
Available-For-Sale Investment	4	4
R&D Expenditure	2,054	2,105
Development Expenditure	702	551
Goodwill on Consolidation	1,750	1,750
	<u>131,956</u>	<u>131,714</u>
Current Assets		
Inventories	39,850	38,023
Trade and Other Receivables	38,723	38,750
Tax Recoverable	145	140
Cash and Bank Balances	6,961	6,166
Assets held for Sale	1,049	-
	<u>86,728</u>	<u>83,079</u>
Total Assets	<u>218,684</u>	<u>214,793</u>
EQUITY AND LIABILITIES		
Equity attributable to the equity holders of the parent		
Share Capital	81,275	81,275
Treasury Shares, at cost	(438)	(437)
Share Premium	15,289	15,289
Reserves	24,382	23,775
Total Equity	<u>120,508</u>	<u>119,902</u>
Non-current liabilities		
Borrowings	11,318	13,150
Deferred taxation	1,406	1,406
	<u>12,724</u>	<u>14,556</u>
Current Liabilities		
Trade and Other Payables	27,866	26,253
Borrowings	56,382	52,869
Taxation	1,204	1,213
	<u>85,452</u>	<u>80,335</u>
Total Liabilities	<u>98,176</u>	<u>94,891</u>
Total Equity And Liabilities	<u>218,684</u>	<u>214,793</u>
 Net Assets per Share	 1.48	 1.48

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 2012.

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 July 2012

(The figures have not been audited)

	3 months ended	
	31/07/2012	31/07/2011
	RM'000	RM'000
Cash Flows from Operating Activities		
Cash receipts from customers	32,284	28,071
Cash payments to suppliers	(17,504)	(5,815)
Cash payments to employees	(5,495)	(5,499)
Cash payments for other expenses	<u>(5,510)</u>	<u>(8,327)</u>
Cash Generated from Operations	3,775	8,430
Income Taxes Paid	(186)	(300)
Interest Paid	<u>(1,139)</u>	<u>(1,191)</u>
Cash Generated from Operating Activities	<u>2,450</u>	<u>6,939</u>
Cash Flows from Investing Activities		
Acquisition of Property, Plant and Equipment	(4,617)	(3,181)
R& D and Development Expenditure	(248)	(41)
Proceeds from disposal of assets	1,017	1,527
Interest Income	40	28
(Placement)/Withdrawal of Pledged Deposits	<u>(55)</u>	<u>1,179</u>
Net Cash Used in Investing Activities	<u>(3,863)</u>	<u>(488)</u>
Cash Flows from Financing Activities		
Disposal /(Purchase) of Company's Shares	-	-
Advances to Associate	-	-
(Repayment)/ Drawdown of Term Loans and other Borrowings	3,447	160
(Repayment) of Finance Lease / Hire Purchase Liabilities	<u>-</u>	<u>-</u>
Net Cash Generated from Financing Activities	<u>3,447</u>	<u>160</u>
Net (Decrease)/Increase in Cash and Cash Equivalents	2,033	6,611
Effect of exchange rate changes	474	530
Cash and Cash Equivalents at Beginning of Period	<u>(14,508)</u>	<u>(17,798)</u>
Cash and Cash Equivalents at End of Period	(i) <u>(12,000)</u>	<u>(10,657)</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	6,961	6,781
Less : Deposits pledged with licensed institutions	(685)	(1,189)
Bank Overdrafts	<u>(18,276)</u>	<u>(16,249)</u>
	<u>(12,000)</u>	<u>(10,657)</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 2012.