

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 October 2012

(The figures have not been audited)

	Current Qtr Ended 31/10/2012 RM'000	Comparative Qtr Ended 31/10/2011 RM'000	06 months Cumulative 31/10/2012 RM'000	06 months Cumulative 31/10/2011 RM'000
Revenue	33,809	31,557	67,349	61,411
Other income	181	23	760	288
Changes in inventories	729	2,072	2,070	2,636
Purchases	(19,939)	(18,845)	(40,469)	(35,138)
Employee benefits expenses	(5,105)	(5,484)	(10,600)	(10,983)
Depreciation and amortisation expenses	(2,990)	(2,890)	(5,957)	(5,793)
Other operating expenses	(4,837)	(4,675)	(9,861)	(9,123)
Finance costs	(1,200)	(1,182)	(2,339)	(2,373)
Share of (loss) / profit of associate				
Profit/(Loss) before tax	648	576	953	925
Income tax expense	(382)	(57)	(554)	(124)
Profit/(Loss) for the period	266	519	399	801
Other comprehensive income				
Exchange difference on translating foreign operations	257	1,271	731	1,801
Fair value of available for sales financial asset	-	-	-	-
	257	1,271	731	1,801
Total comprehensive income/(Loss) for the period	523	1,790	1,130	2,602
Profit/ (Loss) attributable to:				
Equity holders of the parent	266	519	399	801
Minority interests	-	-	-	-
	266	519	399	801
Total comprehensive income/ (Loss) attributable to:				
Equity holders of the parent	523	1,790	1,130	2,602
Minority interests	-	-	-	-
	523	1,790	1,130	2,602
Basic Earnings per Ordinary Share (sen)	0.33	0.65	0.50	1.00
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.

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Condensed Consolidated Statements of Changes in Equity

For the period ended 31st October 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 (Restated)	81,275	(437)	15,289	1,703	1,512	-	20,560	119,902
Total comprehensive income for the period	-	-	-	-	731	-	399	1,130
Purchase of treasury shares	-	(1)	-	-	-	-	-	(1)
Disposal of treasury shares	-	-	-	-	-	-	-	-
As at 31st October 2012	81,275	(438)	15,289	1,703	2,243	-	20,959	121,031
At 1 May 2011 (Restated)	81,275	(437)	15,289	1,703	-	-	20,481	118,311
Total comprehensive income for the period	-	-	-	-	1,801	-	801	2,602
Purchase of treasury shares	-	-	-	-	-	-	-	-
Disposal of treasury shares	-	-	-	-	-	-	-	-
As at 31st October 2011 (Restated)	81,275	(437)	15,289	1,703	1,801	-	21,282	120,913

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CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 31st October 2012

(The figures have not been audited)

	AS AT 31/10/2012	AS AT 30/04/2012 (Audited)	AS AT 01/05/2011 (Audited)
	RM'000	RM'000	RM'000
ASSETS			
Non-current Assets			
Property, Plant and Equipment	122,889	125,413	135,167
Prepaid Lease Payment	1,712	1,701	1,658
Investment Property	-	190	195
Available-For-Sale Investment	4	4	4
R&D Expenditure	2,001	2,105	-
Development Expenditure	703	551	510
Goodwill on Consolidation	1,750	1,750	1,750
	<u>129,059</u>	<u>131,714</u>	<u>139,284</u>
Current Assets			
Inventories	40,426	38,023	36,992
Trade and Other Receivables	42,163	38,750	35,105
Tax Recoverable	369	140	53
Cash and Bank Balances	6,003	6,166	5,880
Assets held for Sale	859	-	-
	<u>89,820</u>	<u>83,079</u>	<u>78,030</u>
Total Assets	<u>218,879</u>	<u>214,793</u>	<u>217,314</u>
EQUITY AND LIABILITIES			
Equity attributable to the equity holders of the parent			
Share Capital	81,275	81,275	81,275
Treasury Shares, at cost	(438)	(437)	(437)
Share Premium	15,289	15,289	15,289
Reserves	24,905	23,775	22,184
Total Equity	<u>121,031</u>	<u>119,902</u>	<u>118,311</u>
Non-current liabilities			
Borrowings	10,057	13,150	20,130
Deferred taxation	1,406	1,406	1,525
	<u>11,463</u>	<u>14,556</u>	<u>21,655</u>
Current Liabilities			
Trade and Other Payables	29,124	26,253	20,418
Borrowings	56,976	52,869	55,580
Taxation	285	1,213	1,350
	<u>86,385</u>	<u>80,335</u>	<u>77,348</u>
Total Liabilities	<u>97,848</u>	<u>94,891</u>	<u>99,003</u>
Total Equity And Liabilities	<u>218,879</u>	<u>214,793</u>	<u>217,314</u>
Net Assets per Share	1.49	1.48	1.46

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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

For the period ended 31st October 2012

(The figures have not been audited)

	6 months ended	
	31/10/2012	31/10/2011
	RM'000	RM'000
Cash Flows from Operating Activities		
Cash receipts from customers	64,148	60,674
Cash payments to suppliers	(35,964)	(30,142)
Cash payments to employees	(10,600)	(10,983)
Cash payments for other expenses	<u>(11,953)</u>	<u>(3,156)</u>
Cash Generated from Operations	5,631	16,393
Income Taxes Paid	(1,711)	(438)
Interest Paid	<u>(2,339)</u>	<u>(2,373)</u>
Cash Generated from Operating Activities	<u>1,581</u>	<u>13,582</u>
Cash Flows from Investing Activities		
Acquisition of Property, Plant and Equipment	(7,154)	(7,214)
R& D and Development Expenditure	(330)	(78)
Proceeds from disposal of assets	3,946	1,621
Interest Income	49	35
(Placement)/Withdrawal of Pledged Deposits	<u>(50)</u>	<u>1,696</u>
Net Cash Used in Investing Activities	<u>(3,539)</u>	<u>(3,940)</u>
Cash Flows from Financing Activities		
Disposal /(Purchase) of Company's Shares	-	-
Advances to Associate	-	-
(Repayment)/ Drawdown of Term Loans and other Borrowings	2,711	(2,449)
(Repayment) of Finance Lease / Hire Purchase Liabilities	<u>-</u>	<u>-</u>
Net Cash Generated from Financing Activities	<u>2,711</u>	<u>(2,449)</u>
Net (Decrease)/Increase in Cash and Cash Equivalents	753	7,193
Effect of exchange rate changes	731	1,801
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>(13,024)</u>	<u>(8,804)</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	6,003	8,095
Less : Deposits pledged with licensed institutions	(681)	(672)
Bank Overdrafts	<u>(18,346)</u>	<u>(16,227)</u>
	<u>(13,024)</u>	<u>(8,804)</u>

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