

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 2013

(The figures have not been audited)

	Current Qtr Ended 31/01/2013 RM'000	Comparative Qtr Ended 31/01/2012 RM'000	09 months Cumulative 31/01/2013 RM'000	09 months Cumulative 31/01/2012 RM'000
Revenue	33,946	29,201	101,295	90,612
Other income	885	24	1,645	312
Changes in inventories	1,288	1,155	3,358	3,791
Purchases	(19,689)	(15,620)	(60,158)	(50,758)
Employee benefits expenses	(5,919)	(5,773)	(16,519)	(16,756)
Depreciation and amortisation expenses	(2,873)	(2,906)	(8,830)	(8,699)
Other operating expenses	(4,803)	(4,503)	(14,664)	(13,626)
Finance costs	(1,387)	(1,267)	(3,726)	(3,640)
Share of (loss) / profit of associate				
Profit/(Loss) before tax	1,448	311	2,401	1,236
Income tax expense	(416)	(31)	(970)	(155)
Profit/(Loss) for the period	1,032	280	1,431	1,081
Other comprehensive income				
Exchange difference on translating foreign operations	871	(27)	1,602	1,774
Fair value of available for sales financial asset	-	-	-	-
	871	(27)	1,602	1,774
Total comprehensive income/(Loss) for the period	1,903	253	3,033	2,855
Profit/ (Loss) attributable to:				
Equity holders of the parent	1,032	280	1,431	1,081
Minority interests	-	-	-	-
	1,032	280	1,431	1,081
Total comprehensive income/ (Loss) attributable to:				
Equity holders of the parent	1,903	253	3,033	2,855
Minority interests	-	-	-	-
	1,903	253	3,033	2,855
Basic Earnings per Ordinary Share (sen)	1.29	0.35	1.79	1.36
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 STATEMENT OF FINANCIAL POSITION

As at 31st January 2013

(The figures have not been audited)

	AS AT 31/01/2013	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	122,247	125,413	135,167
Prepaid Lease Payment	1,738	1,701	1,658
Investment Property	-	190	195
Available-For-Sale Investment	4	4	4
R&D Expenditure	1,948	2,105	-
Development Expenditure	782	551	510
Goodwill on Consolidation	1,750	1,750	1,750
	<u>128,469</u>	<u>131,714</u>	<u>139,284</u>
Current Assets			
Inventories	42,329	38,023	36,992
Trade and Other Receivables	42,522	38,750	35,105
Tax Recoverable	157	140	53
Cash and Bank Balances	6,493	6,166	5,880
Assets held for Sale	-	-	-
	<u>91,501</u>	<u>83,079</u>	<u>78,030</u>
Total Assets	<u>219,970</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	26,808	23,775	22,184
Total Equity	<u>122,934</u>	<u>119,902</u>	<u>118,311</u>
Non-current liabilities			
Borrowings	9,172	13,150	20,130
Deferred taxation	1,406	1,406	1,525
	<u>10,578</u>	<u>14,556</u>	<u>21,655</u>
Current Liabilities			
Trade and Other Payables	28,421	26,253	20,418
Borrowings	58,066	52,869	55,580
Taxation	(29)	1,213	1,350
	<u>86,458</u>	<u>80,335</u>	<u>77,348</u>
Total Liabilities	<u>97,036</u>	<u>94,891</u>	<u>99,003</u>
Total Equity And Liabilities	<u>219,970</u>	<u>214,793</u>	<u>217,314</u>
Net Assets per Share	1.51	1.48	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 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 January 2013

	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	-	-	-	-	1,602	-	1,431	3,033
Purchase of treasury shares	-	(1)	-	-	-	-	-	(1)
Disposal of treasury shares	-	-	-	-	-	-	-	-
As at 31st January 2013	81,275	(438)	15,289	1,703	3,114	-	21,991	122,934
At 1 May 2011 (Restated)	81,275	(437)	15,289	1,703	-	-	20,481	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 (Restated)	81,275	(437)	15,289	1,703	1,774	-	21,562	121,166

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 January 2013

(The figures have not been audited)

	9 months ended	
	31/01/2013	31/01/2012
	RM'000	RM'000
Cash Flows from Operating Activities		
Cash receipts from customers	97,280	94,090
Cash payments to suppliers	(54,703)	(45,355)
Cash payments to employees	(16,519)	(16,756)
Cash payments for other expenses	<u>(18,445)</u>	<u>(17,291)</u>
Cash Generated from Operations	7,613	14,688
Income Taxes Paid	(2,229)	(643)
Interest Paid	<u>(3,726)</u>	<u>(3,640)</u>
Cash Generated from Operating Activities	<u>1,658</u>	<u>10,405</u>
Cash Flows from Investing Activities		
Acquisition of Property, Plant and Equipment	(9,339)	(8,455)
R& D and Development Expenditure	(435)	(106)
Proceeds from disposal of assets	5,542	1,617
Interest Income	80	56
(Placement)/Withdrawal of Pledged Deposits	<u>(63)</u>	<u>1,697</u>
Net Cash Used in Investing Activities	<u>(4,215)</u>	<u>(5,191)</u>
Cash Flows from Financing Activities		
Disposal /(Purchase) of Company's Shares	-	-
Advances to Associate	-	-
(Repayment)/ Drawdown of Term Loans and other Borrowings	2,196	1,126
(Repayment) of Finance Lease / Hire Purchase Liabilities	<u>-</u>	<u>-</u>
Net Cash Generated from Financing Activities	<u>2,196</u>	<u>1,126</u>
Net (Decrease)/Increase in Cash and Cash Equivalents	(361)	6,340
Effect of exchange rate changes	1,602	1,774
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>(13,267)</u>	<u>(9,684)</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	6,493	7,483
Less : Deposits pledged with licensed institutions	(694)	(671)
Bank Overdrafts	<u>(19,066)</u>	<u>(16,496)</u>
	<u>(13,267)</u>	<u>(9,684)</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.