

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 2013

(The figures have not been audited)

	Current Qtr Ended 30/04/2013 RM'000	Comparative Qtr Ended 30/04/2012 RM'000	12 months Cumulative 30/04/2013 RM'000	12 months Cumulative 30/04/2012 RM'000
Revenue	34,742	32,734	136,037	123,346
Other income	(391)	471	1,254	783
Changes in inventories	(2,302)	(3,453)	1,056	338
Purchases	(14,022)	(15,726)	(74,180)	(66,484)
Employee benefits expenses	(5,975)	(4,171)	(22,494)	(20,927)
Depreciation and amortisation expenses	(3,115)	(2,952)	(11,945)	(11,651)
Other operating expenses	(7,100)	(6,167)	(21,764)	(19,793)
Finance costs	(1,409)	(1,142)	(5,135)	(4,782)
Share of (loss) / profit of associate				
Profit/(Loss) before tax	428	(406)	2,829	830
Income tax expense	(342)	(596)	(1,312)	(751)
Profit/(Loss) for the period	86	(1,002)	1,517	79
Other comprehensive income				
Exchange difference on translating foreign operations	(141)	(262)	1,461	1,512
Fair value of available for sales financial asset	-	-	-	-
	(141)	(262)	1,461	1,512
Total comprehensive income/(Loss) for the period	(55)	(1,264)	2,978	1,591
Profit/ (Loss) attributable to:				
Equity holders of the parent	86	(1,002)	1,517	79
Minority interests	-	-	-	-
	86	(1,002)	1,517	79
Total comprehensive income/ (Loss) attributable to:				
Equity holders of the parent	(55)	(1,264)	2,978	1,591
Minority interests	-	-	-	-
	(55)	(1,264)	2,978	1,591
Basic Earnings/ (Loss) per Ordinary Share (sen)	0.11	(1.26)	1.90	0.10
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 2012.

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CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30th April 2013

(The figures have not been audited)

	AS AT 30/04/2013	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	123,484	125,413	135,167
Prepaid Lease Payment	1,706	1,701	1,658
Investment Property	-	190	195
Available-For-Sale Investment	4	4	4
R&D Expenditure	3,817	2,105	-
Development Expenditure	567	551	510
Goodwill on Consolidation	1,750	1,750	1,750
	<u>131,328</u>	<u>131,714</u>	<u>139,284</u>
Current Assets			
Inventories	39,791	38,023	36,992
Trade and Other Receivables	44,495	38,750	35,105
Tax Recoverable	129	140	53
Cash and Bank Balances	9,195	6,166	5,880
Assets held for Sale	-	-	-
	<u>93,610</u>	<u>83,079</u>	<u>78,030</u>
Total Assets	<u>224,938</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	-	(437)	(437)
Share Premium	15,634	15,289	15,289
Reserves	26,753	23,775	22,184
Total Equity	<u>123,662</u>	<u>119,902</u>	<u>118,311</u>
Non-current liabilities			
Borrowings	10,629	13,150	20,130
Deferred taxation	1,406	1,406	1,525
	<u>12,035</u>	<u>14,556</u>	<u>21,655</u>
Current Liabilities			
Trade and Other Payables	27,933	26,253	20,418
Borrowings	61,322	52,869	55,580
Taxation	(14)	1,213	1,350
	<u>89,241</u>	<u>80,335</u>	<u>77,348</u>
Total Liabilities	<u>101,276</u>	<u>94,891</u>	<u>99,003</u>
Total Equity And Liabilities	<u>224,938</u>	<u>214,793</u>	<u>217,314</u>
Net Assets per Share	1.52	1.48	1.46

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Condensed Consolidated Statements of Changes in Equity

For the period ended 30th April 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 1st May 2012 (Restated)	81,275	(437)	15,289	1,703	1,512	-	20,560	119,902
Total comprehensive income for the period	-	-	-	-	1,461	-	1,517	2,978
Purchase of treasury shares	-	(1)	-	-	-	-	-	(1)
Disposal of treasury shares	-	438	345	-	-	-	-	783
As at 30th April 2013	81,275	-	15,634	1,703	2,973	-	22,077	123,662
At 1st May 2011 (Restated)	81,275	(437)	15,289	1,703	-	-	20,481	118,311
Total comprehensive income for the period	-	-	-	-	1,512	-	79	1,591
Purchase of treasury shares	-	-	-	-	-	-	-	-
Disposal of treasury shares	-	-	-	-	-	-	-	-
As at 30th April 2012 (Restated)	81,275	(437)	15,289	1,703	1,512	-	20,560	119,902

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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

For the period ended 30th April 2013

(The figures have not been audited)

	12 months ended	
	30/04/2013	30/04/2012
	RM'000	RM'000
Cash Flows from Operating Activities		
Cash receipts from customers	129,674	119,243
Cash payments to suppliers	(71,891)	(61,388)
Cash payments to employees	(22,494)	(20,927)
Cash payments for other expenses	<u>(21,927)</u>	<u>(18,865)</u>
Cash Generated from Operations	13,362	18,063
Income Taxes Paid	(2,528)	(1,094)
Interest Paid	<u>(5,135)</u>	<u>(4,782)</u>
Cash Generated from Operating Activities	<u>5,699</u>	<u>12,187</u>
Cash Flows from Investing Activities		
Acquisition of Property, Plant and Equipment	(11,053)	(5,674)
R& D and Development Expenditure	(2,216)	(2,497)
Proceeds from disposal of assets	4,169	8,727
Interest Income	95	70
Proceeds from disposal of treasury shares	782	-
(Placement)/Withdrawal of Pledged Deposits	<u>(55)</u>	<u>1,699</u>
Net Cash Used in Investing Activities	<u>(8,278)</u>	<u>2,325</u>
Cash Flows from Financing Activities		
Disposal /(Purchase) of Company's Shares	-	-
Advances to Associate	-	-
(Repayment)/ Drawdown of Term Loans and other Borrowings	8,936	(10,234)
(Repayment) of Finance Lease / Hire Purchase Liabilities	<u>-</u>	<u>-</u>
Net Cash Generated from Financing Activities	<u>8,936</u>	<u>(10,234)</u>
Net (Decrease)/Increase in Cash and Cash Equivalents	6,357	4,278
Effect of exchange rate changes	(378)	(1,026)
Cash and Cash Equivalents at Beginning of Period	<u>(14,508)</u>	<u>(17,760)</u>
Cash and Cash Equivalents at End of Period	(i) <u>(8,529)</u>	<u>(14,508)</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	9,195	6,166
Less : Deposits pledged with licensed institutions	(686)	(631)
Bank Overdrafts	<u>(17,038)</u>	<u>(20,043)</u>
	<u>(8,529)</u>	<u>(14,508)</u>

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