

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 2013

(The figures have not been audited)

	Current Qtr Ended 31/07/2013 RM'000	Comparative Qtr Ended 31/07/2012 RM'000	03 months Cumulative 31/07/2013 RM'000	03 months Cumulative 31/07/2012 RM'000
Revenue	33,478	33,540	33,478	33,540
Other income	(107)	579	(107)	579
Changes in inventories	1,810	1,341	1,810	1,341
Purchases	(18,598)	(20,530)	(18,598)	(20,530)
Employee benefits expenses	(6,022)	(5,495)	(6,022)	(5,495)
Depreciation and amortisation expenses	(3,176)	(2,967)	(3,176)	(2,967)
Other operating expenses	(5,353)	(5,024)	(5,353)	(5,024)
Finance costs	(1,421)	(1,139)	(1,421)	(1,139)
Share of (loss) / profit of associate				
Profit/(Loss) before tax	611	305	611	305
Income tax expense	(200)	(172)	(200)	(172)
Profit/(Loss) for the period	411	133	411	133
Other comprehensive income				
Exchange difference on translating foreign operations	778	474	778	474
Fair value of available for sales financial asset	-	-	-	-
	<u>778</u>	<u>474</u>	<u>778</u>	<u>474</u>
Total comprehensive income/(Loss) for the period	<u>1,189</u>	<u>607</u>	<u>1,189</u>	<u>607</u>
Profit/ (Loss) attributable to:				
Equity holders of the parent	411	133	411	133
Minority interests	-	-	-	-
	<u>411</u>	<u>133</u>	<u>411</u>	<u>133</u>
Total comprehensive income/ (Loss) attributable to:				
Equity holders of the parent	1,189	607	1,189	607
Minority interests	-	-	-	-
	<u>1,189</u>	<u>607</u>	<u>1,189</u>	<u>607</u>
Basic Earnings per Ordinary Share (sen)	0.51	0.17	0.51	0.17
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 2013.

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CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 31st July 2013

(The figures have not been audited)

	AS AT 31/07/2013	AS AT 30/04/2013 (Audited)
	RM'000	RM'000
ASSETS		
Non-current Assets		
Property, Plant and Equipment	126,000	123,509
Prepaid Lease Payment	1,819	1,706
Investment Property	-	-
Available-For-Sale Investment	4	4
R&D Expenditure	1,229	-
Development Expenditure	591	1,971
Goodwill on Consolidation	1,750	1,750
	<u>131,393</u>	<u>128,940</u>
Current Assets		
Inventories	39,587	37,777
Trade and Other Receivables	41,588	42,480
Tax Recoverable	135	124
Amount due from associate company	2,122	2,193
Cash and Bank Balances	12,478	8,933
Assets held for Sale	-	-
	<u>95,910</u>	<u>91,507</u>
Total Assets	<u>227,303</u>	<u>220,447</u>
EQUITY AND LIABILITIES		
Equity attributable to the equity holders of the parent		
Share Capital	81,275	81,275
Treasury Shares, at cost	(1)	-
Share Premium	15,634	15,634
Reserves	20,928	19,739
Total Equity	<u>117,836</u>	<u>116,648</u>
Non-current liabilities		
Borrowings	18,375	8,877
Deferred taxation	2,654	2,654
	<u>21,029</u>	<u>11,531</u>
Current Liabilities		
Trade and Other Payables	33,397	29,730
Borrowings	55,055	61,061
Taxation	(14)	1,477
	<u>88,438</u>	<u>92,268</u>
Total Liabilities	<u>109,467</u>	<u>103,799</u>
Total Equity And Liabilities	<u>227,303</u>	<u>220,447</u>
 Net Assets per Share	 1.45	 1.44

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Condensed Consolidated Statements of Changes in Equity

For the period ended 31st July 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 2013 (Restated)	81,275	-	15,634	1,703	4,525	-	13,511	116,648
Total comprehensive income for the period	-	-	-	-	778	-	411	1,189
Purchase of treasury shares	-	(1)	-	-	-	-	-	(1)
Disposal of treasury shares	-	-	-	-	-	-	-	-
As at 31st July 2013	81,275	(1)	15,634	1,703	5,303	-	13,922	117,836
At 1st May 2012 (Restated)	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 (Restated)	81,275	(438)	15,289	1,703	4,204	-	18,475	120,508

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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

For the period ended 31st July 2013

(The figures have not been audited)

	3 months ended	
	31/07/2013	31/07/2012
	RM'000	RM'000
Cash Flows from Operating Activities		
Cash receipts from customers	36,428	32,284
Cash payments to suppliers	(12,982)	(17,504)
Cash payments to employees	(6,022)	(5,495)
Cash payments for other expenses	<u>(9,416)</u>	<u>(5,510)</u>
Cash Generated from Operations	8,008	3,775
Income Taxes Paid	(1,702)	(186)
Interest Paid	<u>(1,421)</u>	<u>(1,139)</u>
Cash Generated from Operating Activities	<u>4,885</u>	<u>2,450</u>
Cash Flows from Investing Activities		
Acquisition of Property, Plant and Equipment	(6,252)	(4,617)
R& D and Development Expenditure	(114)	(248)
Proceeds from disposal of assets	730	1,017
Interest Income	25	40
Proceeds from disposal of treasury shares	0	-
(Placement)/Withdrawal of Pledged Deposits	<u>(544)</u>	<u>(55)</u>
Net Cash Used in Investing Activities	<u>(6,155)</u>	<u>(3,863)</u>
Cash Flows from Financing Activities		
Disposal /(Purchase) of Company's Shares	-	-
Advances to Associate	-	-
(Repayment)/ Drawdown of Term Loans and other Borrowings	2,536	3,447
(Repayment) of Finance Lease / Hire Purchase Liabilities	<u>-</u>	<u>-</u>
Net Cash Generated from Financing Activities	<u>2,536</u>	<u>3,447</u>
Net (Decrease)/Increase in Cash and Cash Equivalents	1,266	2,034
Effect of exchange rate changes	778	474
Cash and Cash Equivalents at Beginning of Period	<u>(6,779)</u>	<u>(14,508)</u>
Cash and Cash Equivalents at End of Period	(i) <u>(4,735)</u>	<u>(12,000)</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	12,478	6,961
Less : Deposits pledged with licensed institutions	(1,230)	(685)
Bank Overdrafts	<u>(15,983)</u>	<u>(18,276)</u>
	<u>(4,735)</u>	<u>(12,000)</u>

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