

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 Oct 2013

(The figures have not been audited)

	Current Qtr Ended 31/10/2013 RM'000	Comparative Qtr Ended 31/10/2012 RM'000	06 months Cumulative 31/10/2013 RM'000	06 months Cumulative 31/10/2012 RM'000
Revenue	38,919	33,809	72,397	67,349
Other income	79	181	(28)	760
Changes in inventories	135	729	1,945	2,070
Purchases	(22,025)	(19,939)	(40,623)	(40,469)
Employee benefits expenses	(6,046)	(5,105)	(12,068)	(10,600)
Depreciation and amortisation expenses	(3,307)	(2,990)	(6,483)	(5,957)
Other operating expenses	(5,678)	(4,837)	(11,031)	(9,861)
Finance costs	(1,388)	(1,200)	(2,809)	(2,339)
Share of (loss) / profit of associate				
Profit/(Loss) before tax	689	648	1,300	953
Income tax expense	(297)	(382)	(497)	(554)
Profit/(Loss) for the period	392	266	803	399
Other comprehensive income				
Exchange difference on translating foreign operations	(359)	257	419	731
Fair value of available for sales financial asset	-	-	-	-
	(359)	257	419	731
Total comprehensive income/(Loss) for the period	33	523	1,222	1,130
Profit/ (Loss) attributable to:				
Equity holders of the parent	392	266	803	399
Minority interests	-	-	-	-
	392	266	803	399
Total comprehensive income/ (Loss) attributable to:				
Equity holders of the parent	33	523	1,222	1,130
Minority interests	-	-	-	-
	33	523	1,222	1,130
Basic Earnings per Ordinary Share (sen)	0.48	0.33	0.99	0.50
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 Oct 2013

(The figures have not been audited)

	AS AT 31/10/2013	AS AT 30/04/2013 (Audited)
	RM'000	RM'000
ASSETS		
Non-current Assets		
Property, Plant and Equipment	126,444	123,509
Prepaid Lease Payment	1,768	1,706
Investment Property	-	-
Available-For-Sale Investment	4	4
R&D Expenditure	-	-
Development Expenditure	1,638	1,971
Goodwill on Consolidation	1,750	1,750
	<u>131,604</u>	<u>128,940</u>
Current Assets		
Inventories	39,711	37,777
Trade and Other Receivables	38,790	42,480
Tax Recoverable	261	124
Amount due from associate company	2,303	2,193
Cash and Bank Balances	12,261	8,933
Assets held for Sale	-	-
	<u>93,326</u>	<u>91,507</u>
Total Assets	<u>224,929</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	20,961	19,739
Total Equity	<u>117,869</u>	<u>116,648</u>
Non-current liabilities		
Borrowings	17,814	8,877
Deferred taxation	2,654	2,654
	<u>20,468</u>	<u>11,531</u>
Current Liabilities		
Trade and Other Payables	31,199	29,730
Borrowings	53,986	61,061
Taxation	1,408	1,477
	<u>86,593</u>	<u>92,268</u>
Total Liabilities	<u>107,061</u>	<u>103,799</u>
Total Equity And Liabilities	<u>224,930</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 Oct 2013

	Attributable to Equity Holders of the Parent							Total RM'000
	Share Capital RM'000	Treasury Shares RM'000	Non- distributable				Retained Profits RM'000	
			Share Premium RM'000	General Reserve RM'000	Translation Reserve RM'000	Fair Value Reserve RM'000		
At 1st May 2013	81,275	-	15,634	1,703	4,525	-	13,511	116,648
Total comprehensive income for the period	-	-	-	-	419	-	803	1,222
Statutory transfer	-	-	-	884	-	-	(884)	-
Purchase of treasury shares	-	(1)	-	-	-	-	-	(1)
Disposal of treasury shares	-	-	-	-	-	-	-	-
As at 31st Oct 2013	81,275	(1)	15,634	2,587	4,944	-	13,430	117,869
At 1st May 2012 (Restated)	81,275	(437)	15,289	1,703	3,730	-	18,342	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 Oct 2012 (Restated)	81,275	(438)	15,289	1,703	4,461	-	18,741	121,031

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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

For the period ended 31st Oct 2013

(The figures have not been audited)

	6 months ended	
	31/10/2013	31/10/2012
	RM'000	RM'000
Cash Flows from Operating Activities		
Cash receipts from customers	76,321	64,148
Cash payments to suppliers	(33,378)	(35,964)
Cash payments to employees	(12,068)	(10,600)
Cash payments for other expenses	(17,211)	(11,953)
	<u>13,664</u>	<u>5,631</u>
Cash Generated from Operations	13,664	5,631
Income Taxes Paid	(704)	(1,711)
Interest Paid	(2,809)	(2,339)
	<u>10,151</u>	<u>1,581</u>
Cash Generated from Operating Activities	10,151	1,581
Cash Flows from Investing Activities		
Acquisition of Property, Plant and Equipment	(9,670)	(7,154)
R& D and Development Expenditure	(213)	(330)
Proceeds from disposal of assets	736	3,946
Interest Income	43	49
Proceeds from disposal of treasury shares	0	-
(Placement)/Withdrawal of Pledged Deposits	(31)	(50)
	<u>(9,135)</u>	<u>(3,539)</u>
Net Cash Used in Investing Activities	(9,135)	(3,539)
Cash Flows from Financing Activities		
Disposal /(Purchase) of Company's Shares	-	-
Advances to Associate	-	-
(Repayment)/ Drawdown of Term Loans and other Borrowings	11,215	2,711
(Repayment) of Finance Lease / Hire Purchase Liabilities	-	-
	<u>11,215</u>	<u>2,711</u>
Net Cash Generated from Financing Activities	11,215	2,711
Net (Decrease)/Increase in Cash and Cash Equivalents	12,231	753
Effect of exchange rate changes	419	731
Cash and Cash Equivalents at Beginning of Period	(6,779)	(14,508)
	<u>5,871</u>	<u>(13,024)</u>
Cash and Cash Equivalents at End of Period	(i) 5,871	(13,024)

(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	12,261	6,003
Less : Deposits pledged with licensed institutions	(717)	(681)
Bank Overdrafts	(5,673)	(18,346)
	<u>5,871</u>	<u>(13,024)</u>

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