

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 Jan 2014

(The figures have not been audited)

	Current Qtr Ended 31/01/2014 RM'000	Comparative Qtr Ended 31/01/2013 RM'000	09 months Cumulative 31/01/2014 RM'000	09 months Cumulative 31/01/2013 RM'000
Revenue	42,509	33,946	114,906	101,295
Other income	77	885	49	1,645
Changes in inventories	4,204	1,288	6,149	3,358
Purchases	(29,027)	(19,689)	(69,650)	(60,158)
Employee benefits expenses	(8,539)	(5,919)	(20,607)	(16,519)
Depreciation and amortisation expenses	(3,307)	(2,873)	(9,790)	(8,830)
Other operating expenses	(3,812)	(4,803)	(14,843)	(14,664)
Finance costs	(1,057)	(1,387)	(3,866)	(3,726)
Profit/(Loss) before tax	1,048	1,448	2,348	2,401
Income tax expense	(935)	(416)	(1,432)	(970)
Profit/(Loss) for the period	113	1,032	916	1,431
Other comprehensive income				
Exchange difference on translating foreign operations	73	871	492	1,602
Fair value of available for sales financial asset	-	-	-	-
	<u>73</u>	<u>871</u>	<u>492</u>	<u>1,602</u>
Total comprehensive income/(Loss) for the period	186	1,903	1,408	3,033
Profit/ (Loss) attributable to:				
Equity holders of the parent	113	1,032	916	1,431
Minority interests	-	-	-	-
	<u>113</u>	<u>1,032</u>	<u>916</u>	<u>1,431</u>
Total comprehensive income/ (Loss) attributable to:				
Equity holders of the parent	186	1,903	1,408	3,033
Minority interests	-	-	-	-
	<u>186</u>	<u>1,903</u>	<u>1,408</u>	<u>3,033</u>
Basic Earnings per Ordinary Share (sen)	0.14	1.29	1.13	1.79
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.

KOMARKCORP BERHAD
AND ITS SUBSIDIARIES
(Company No. 374265 - A)
(Incorporated in Malaysia)
INTERIM FINANCIAL STATEMENTS

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 31st Jan 2014

(The figures have not been audited)

	AS AT 31/01/2014	AS AT 30/04/2013 (Audited)
	RM'000	RM'000
ASSETS		
Non-current Assets		
Property, Plant and Equipment	126,917	123,509
Prepaid Lease Payment	1,872	1,706
Available-For-Sale Investment	-	4
Development Expenditure	1,485	1,971
Goodwill on Consolidation	1,750	1,750
	<u>132,024</u>	<u>128,940</u>
Current Assets		
Inventories	43,609	37,777
Trade and Other Receivables	42,343	42,480
Tax Recoverable	51	124
Amount due from associate company	2,202	2,193
Cash and Bank Balances	10,372	8,933
	<u>98,577</u>	<u>91,507</u>
Total Assets	<u>230,601</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	20,741	19,739
Total Equity	<u>117,649</u>	<u>116,648</u>
Non-current liabilities		
Borrowings	17,862	8,877
Deferred taxation	2,654	2,654
	<u>20,516</u>	<u>11,531</u>
Current Liabilities		
Trade and Other Payables	36,673	29,730
Borrowings	54,575	61,061
Taxation	1,188	1,477
	<u>92,436</u>	<u>92,268</u>
Total Liabilities	<u>112,952</u>	<u>103,799</u>
Total Equity And Liabilities	<u>230,601</u>	<u>220,447</u>
Net Assets per Share	1.45	1.44

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.

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 Jan 2014

	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	-	-	-	-	492	-	916	1,408
Statutory transfer	-	-	-	884	-	-	(884)	-
Purchase of treasury shares	-	(1)	-	-	-	-	-	(1)
Disposal of treasury shares	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	(406)	(406)
As at 31st Jan 2014	81,275	(1)	15,634	2,587	5,017	-	13,137	117,649
At 1st May 2012 (Restated)	81,275	(437)	15,289	1,703	1,512	-	20,560	119,902
Total comprehensive income for the period	-	-	-	-	1,602	-	1,431	3,033
Purchase of treasury shares	-	(1)	-	-	-	-	-	(1)
Disposal of treasury shares	-	-	-	-	-	-	-	-
As at 31st Jan 2013 (Restated)	81,275	(438)	15,289	1,703	3,114	-	21,991	122,934

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.

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 Jan 2014

(The figures have not been audited)

	9 months ended	
	31/01/2014	31/01/2013
	RM'000	RM'000
Cash Flows from Operating Activities		
Cash receipts from customers	117,550	97,280
Cash payments to suppliers	(54,606)	(54,703)
Cash payments to employees	(20,607)	(16,519)
Cash payments for other expenses	<u>(25,246)</u>	<u>(18,445)</u>
Cash Generated from Operations	17,091	7,613
Income Taxes Paid	(1,649)	(2,229)
Interest Paid	<u>(3,866)</u>	<u>(3,726)</u>
Cash Generated from Operating Activities	<u>11,576</u>	<u>1,658</u>
Cash Flows from Investing Activities		
Acquisition of Property, Plant and Equipment	(6,787)	(9,339)
R& D and Development Expenditure	(309)	(435)
Proceeds from disposal of assets	822	5,542
Interest Income	79	80
Proceeds from disposal of other investment	3	-
Proceeds from disposal of treasury shares	0	-
(Placement)/Withdrawal of Pledged Deposits	<u>(2,128)</u>	<u>(63)</u>
Net Cash Used in Investing Activities	<u>(8,320)</u>	<u>(4,215)</u>
Cash Flows from Financing Activities		
Disposal /(Purchase) of Company's Shares	-	-
Dividend paid on shares	(406)	-
(Repayment)/ Drawdown of Term Loans and other Borrowings	11,262	2,196
(Repayment) of Finance Lease / Hire Purchase Liabilities	<u>-</u>	<u>-</u>
Net Cash Generated from Financing Activities	<u>10,856</u>	<u>2,196</u>
Net (Decrease)/Increase in Cash and Cash Equivalents	14,112	(361)
Effect of exchange rate changes	(6,039)	1,602
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>1,294</u>	<u>(13,267)</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	10,372	6,493
Less : Deposits pledged with licensed institutions	(2,814)	(694)
Bank Overdrafts	<u>(6,264)</u>	<u>(19,066)</u>
	<u>1,294</u>	<u>(13,267)</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 2013.