

**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 2014**

(The figures have not been audited)

	Current Qtr Ended 30/04/2014 RM'000	Comparative Qtr Ended 30/04/2013 RM'000	12 months Cumulative 30/04/2014 RM'000	12 months Cumulative 30/04/2013 RM'000
Revenue	36,977	34,742	151,883	136,037
Other income	165	(96)	214	1,549
Changes in inventories	(14,104)	(1,937)	(7,955)	1,421
Purchases	(17,149)	(15,501)	(86,799)	(75,659)
Employee benefits expenses	(7,568)	(5,988)	(28,175)	(22,507)
Depreciation and amortisation expenses	(3,306)	(3,497)	(13,096)	(12,327)
Other operating expenses	(24,532)	(10,632)	(39,375)	(25,296)
Finance costs	(1,311)	(1,765)	(5,177)	(5,491)
<b>Profit/(Loss) before tax</b>	<b>(30,828)</b>	<b>(4,674)</b>	<b>(28,480)</b>	<b>(2,273)</b>
Income tax expense	797	(1,588)	(635)	(2,558)
<b>Profit/(Loss) for the period</b>	<b>(30,031)</b>	<b>(6,262)</b>	<b>(29,115)</b>	<b>(4,831)</b>
<b>Other comprehensive income</b>				
Exchange difference on translating foreign operations	(979)	(807)	(487)	795
Revaluation surplus on PPE	12,031	-	12,031	-
	<u>11,052</u>	<u>(807)</u>	<u>11,544</u>	<u>795</u>
<b>Total comprehensive income/(Loss) for the period</b>	<b>(18,979)</b>	<b>(7,069)</b>	<b>(17,571)</b>	<b>(4,036)</b>
<b>Profit/ (Loss) attributable to:</b>				
Equity holders of the parent	(30,031)	(6,262)	(29,115)	(4,831)
Minority interests	-	-	-	-
	<u>(30,031)</u>	<u>(6,262)</u>	<u>(29,115)</u>	<u>(4,831)</u>
<b>Total comprehensive income/ (Loss) attributable to:</b>				
Equity holders of the parent	(18,979)	(7,069)	(17,571)	(4,036)
Minority interests	-	-	-	-
	<u>(18,979)</u>	<u>(7,069)</u>	<u>(17,571)</u>	<u>(4,036)</u>
Basic Earnings per Ordinary Share (sen)	(36.95)	(7.84)	(35.82)	(6.05)
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 30th April 2014**

(The figures have not been audited)

	AS AT 30/04/2014	AS AT 30/04/2013 (Audited)
	RM'000	RM'000
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Property, Plant and Equipment	121,243	123,509
Prepaid Lease Payment	1,758	1,706
Investment Property	-	-
Available-For-Sale Investment	-	4
R&D Expenditure	-	-
Development Expenditure	229	1,971
Goodwill on Consolidation	1,750	1,750
	<u>124,980</u>	<u>128,940</u>
<b>Current Assets</b>		
Inventories	28,854	37,777
Trade and Other Receivables	39,886	42,480
Tax Recoverable	49	124
Amount due from associate company	717	2,193
Cash and Bank Balances	9,410	8,933
Assets held for Sale	-	-
	<u>78,916</u>	<u>91,507</u>
<b>Total Assets</b>	<u>203,896</u>	<u>220,447</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to the equity holders of the parent</b>		
Share Capital	81,275	81,275
Treasury Shares, at cost	(1)	-
Share Premium	15,634	15,634
Reserves	1,762	19,739
<b>Total Equity</b>	<u>98,670</u>	<u>116,648</u>
<b>Non-current liabilities</b>		
Borrowings	14,584	8,877
Deferred taxation	680	2,654
	<u>15,264</u>	<u>11,531</u>
<b>Current Liabilities</b>		
Trade and Other Payables	30,682	29,730
Borrowings	57,636	61,061
Taxation	1,644	1,477
	<u>89,962</u>	<u>92,268</u>
<b>Total Liabilities</b>	<u>105,226</u>	<u>103,799</u>
<b>Total Equity And Liabilities</b>	<u>203,896</u>	<u>220,447</u>
Net Assets per Share	1.21	1.44

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**Condensed Consolidated Statements of Changes in Equity**

For the period ended 30th April 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	Revaluation Surplus on PPE RM'000		
<b>At 1st May 2013</b>	81,275	-	15,634	1,703	4,525	-	13,511	116,648
Total comprehensive income for the period	-	-	-	-	(487)	12,031	(29,115)	(17,571)
Statutory transfer	-	-	-	884	-	-	(884)	-
Purchase of treasury shares	-	(1)	-	-	-	-	-	(1)
Disposal of treasury shares	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	(406)	(406)
<b>As at 30th April 2014</b>	<b>81,275</b>	<b>(1)</b>	<b>15,634</b>	<b>2,587</b>	<b>4,038</b>	<b>12,031</b>	<b>(16,894)</b>	<b>98,670</b>
<b>At 1st May 2012</b>	81,275	(437)	15,289	1,703	3,730	-	18,342	119,902
Total comprehensive income for the period	-	-	-	-	795	-	(4,831)	(4,036)
Disposal of treasury shares	-	-	345	-	-	-	-	345
Purchase of treasury shares	-	-	-	-	-	-	-	-
Sold of treasury shares	-	437	-	-	-	-	-	437
<b>As at 30th April 2013</b>	<b>81,275</b>	<b>-</b>	<b>15,634</b>	<b>1,703</b>	<b>4,525</b>	<b>-</b>	<b>13,511</b>	<b>116,648</b>

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 CASH FLOWS**

**For the period ended 30th April 2014**

(The figures have not been audited)

	<b>12 months ended</b>	
	<b>30/04/2014</b>	<b>30/04/2013</b>
	RM'000	RM'000
<b>Cash Flows from Operating Activities</b>		
Cash receipts from customers	150,894	132,373
Cash payments to suppliers	(88,824)	(72,237)
Cash payments to employees	(28,175)	(22,507)
Cash payments for other expenses	<u>(16,687)</u>	<u>(25,310)</u>
Cash Generated from Operations	17,208	12,319
Income Taxes Paid	(2,368)	(1,030)
Interest Paid	<u>(5,177)</u>	<u>(5,491)</u>
<b>Cash Generated from Operating Activities</b>	<u>9,663</u>	<u>5,798</u>
<b>Cash Flows from Investing Activities</b>		
Acquisition of Property, Plant and Equipment	(8,615)	(6,293)
R& D and Development Expenditure	(341)	(173)
Proceeds from disposal of assets	1,303	4,525
Interest Income	128	98
Proceeds from disposal of other investment	4	243
Proceeds from disposal of treasury shares	0	782
(Placement)/Withdrawal of Pledged Deposits	<u>(102)</u>	<u>2,110</u>
<b>Net Cash Used in Investing Activities</b>	<u>(7,623)</u>	<u>1,292</u>
<b>Cash Flows from Financing Activities</b>		
Disposal /(Purchase) of Company's Shares	-	-
Dividend paid on shares	(406)	-
(Repayment)/ Drawdown of Term Loans and other Borrowings	9,611	(659)
(Repayment) of Finance Lease / Hire Purchase Liabilities	<u>-</u>	<u>-</u>
<b>Net Cash Generated from Financing Activities</b>	<u>9,205</u>	<u>(659)</u>
Net (Decrease)/Increase in Cash and Cash Equivalents	11,245	6,431
Effect of exchange rate changes	(3,540)	(757)
Cash and Cash Equivalents at Beginning of Period	<u>(8,834)</u>	<u>(14,508)</u>
<b>Cash and Cash Equivalents at End of Period</b>	(i) <u>(1,129)</u>	<u>(8,834)</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	9,410	8,933
Less : Deposits pledged with licensed institutions	(2,843)	(2,741)
Bank Overdrafts	<u>(7,696)</u>	<u>(15,026)</u>
	<u>(1,129)</u>	<u>(8,834)</u>

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