

**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 2014**

(The figures have not been audited)

	Current Qtr Ended 31/07/2014 RM'000	Comparative Qtr Ended 31/07/2013 RM'000	03 months Cumulative 31/07/2014 RM'000	03 months Cumulative 31/07/2013 RM'000
Revenue	33,106	33,478	33,106	33,478
Other income	303	(107)	303	(107)
Changes in inventories	471	1,810	471	1,810
Purchases	(19,580)	(18,598)	(19,580)	(18,598)
Employee benefits expenses	(6,838)	(6,022)	(6,838)	(6,022)
Depreciation and amortisation expenses	(2,531)	(3,176)	(2,531)	(3,176)
Other operating expenses	(4,320)	(5,353)	(4,320)	(5,353)
Finance costs	(1,184)	(1,421)	(1,184)	(1,421)
<b>Profit/(Loss) before tax</b>	<b>(573)</b>	<b>611</b>	<b>(573)</b>	<b>611</b>
Income tax expense	(437)	(200)	(437)	(200)
<b>Profit/(Loss) for the period</b>	<b>(1,010)</b>	<b>411</b>	<b>(1,010)</b>	<b>411</b>
<b>Other comprehensive income</b>				
Exchange difference on translating foreign operations	270	778	270	778
Revaluation surplus on PPE	-	-	-	-
	<u>270</u>	<u>778</u>	<u>270</u>	<u>778</u>
<b>Total comprehensive income/(Loss) for the period</b>	<b>(740)</b>	<b>1,189</b>	<b>(740)</b>	<b>1,189</b>
<b>Profit/ (Loss) attributable to:</b>				
Equity holders of the parent	(1,010)	411	(1,010)	411
Minority interests	-	-	-	-
	<u>(1,010)</u>	<u>411</u>	<u>(1,010)</u>	<u>411</u>
<b>Total comprehensive income/ (Loss) attributable to:</b>				
Equity holders of the parent	(740)	1,189	(740)	1,189
Minority interests	-	-	-	-
	<u>(740)</u>	<u>1,189</u>	<u>(740)</u>	<u>1,189</u>
Basic Earnings per Ordinary Share (sen)	(1.24)	0.51	(1.24)	0.51
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 2014.

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**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

**As at 31st July 2014**

(The figures have not been audited)

	AS AT 31/07/2014	AS AT 30/04/2014 (Audited)
	RM'000	RM'000
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Property, Plant and Equipment	119,073	121,242
Prepaid Lease Payment	1,733	1,758
Development Expenditure	227	229
Goodwill on Consolidation	1,750	1,750
	<u>122,783</u>	<u>124,979</u>
<b>Current Assets</b>		
Inventories	29,406	28,929
Trade and Other Receivables	38,058	39,874
Tax Recoverable	30	105
Amount due from associate company	709	836
Cash and Bank Balances	7,648	9,486
	<u>75,851</u>	<u>79,230</u>
<b>Total Assets</b>	<u>198,634</u>	<u>204,209</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	1,227	1,967
<b>Total Equity</b>	<u>98,135</u>	<u>98,876</u>
<b>Non-current liabilities</b>		
Borrowings	13,543	14,840
Deferred taxation	554	554
	<u>14,097</u>	<u>15,394</u>
<b>Current Liabilities</b>		
Trade and Other Payables	30,177	30,763
Borrowings	55,044	57,479
Taxation	1,181	1,697
	<u>86,402</u>	<u>89,939</u>
<b>Total Liabilities</b>	<u>100,499</u>	<u>105,333</u>
<b>Total Equity And Liabilities</b>	<u>198,634</u>	<u>204,209</u>
Net Assets per Share	1.21	1.22

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**Condensed Consolidated Statements of Changes in Equity**

For the period ended 31st July 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 2014</b>	81,275	-	15,634	2,589	4,037	12,031	(16,690)	98,876
Total comprehensive income for the period	-	-	-	-	270	-	(1,010)	(740)
Statutory transfer	-	-	-	588	-	-	(588)	-
Purchase of treasury shares	-	(1)	-	-	-	-	-	(1)
<b>As at 31st July 2014</b>	<b>81,275</b>	<b>(1)</b>	<b>15,634</b>	<b>3,177</b>	<b>4,307</b>	<b>12,031</b>	<b>(18,288)</b>	<b>98,135</b>
<b>At 1st May 2013</b>	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)
<b>As at 31st July 2013</b>	<b>81,275</b>	<b>(1)</b>	<b>15,634</b>	<b>1,703</b>	<b>5,303</b>	<b>-</b>	<b>13,922</b>	<b>117,836</b>

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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

**For the period ended 31st July 2014**

(The figures have not been audited)

	<b>3 months ended</b>	
	<b>31/07/2014</b>	<b>31/07/2013</b>
	RM'000	RM'000
<b>Cash Flows from Operating Activities</b>		
Cash receipts from customers	34,991	36,428
Cash payments to suppliers	(18,525)	(12,982)
Cash payments to employees	(6,838)	(6,022)
Cash payments for other expenses	<u>(5,700)</u>	<u>(9,416)</u>
Cash Generated from Operations	3,928	8,008
Income Taxes Paid	(878)	(1,702)
Interest Paid	<u>(1,184)</u>	<u>(1,421)</u>
<b>Cash Generated from Operating Activities</b>	<u>1,866</u>	<u>4,885</u>
<b>Cash Flows from Investing Activities</b>		
Acquisition of Property, Plant and Equipment	(930)	(2,227)
R& D and Development Expenditure	(1)	(114)
Proceeds from disposal of assets	67	730
Interest Income	25	25
Proceeds from disposal of other investment	-	-
Proceeds from disposal of treasury shares	0	-
(Placement)/Withdrawal of Pledged Deposits	<u>168</u>	<u>(544)</u>
<b>Net Cash Used in Investing Activities</b>	<u>(671)</u>	<u>(2,130)</u>
<b>Cash Flows from Financing Activities</b>		
Disposal /(Purchase) of Company's Shares	-	-
Dividend paid on shares	(0)	-
(Repayment)/ Drawdown of Term Loans and other Borrowings	(2,142)	2,536
(Repayment) of Finance Lease / Hire Purchase Liabilities	<u>-</u>	<u>-</u>
<b>Net Cash Generated from Financing Activities</b>	<u>(2,142)</u>	<u>2,536</u>
Net (Decrease)/Increase in Cash and Cash Equivalents	(947)	5,291
Effect of exchange rate changes	867	(3,247)
Cash and Cash Equivalents at Beginning of Period	<u>(1,153)</u>	<u>(6,779)</u>
<b>Cash and Cash Equivalents at End of Period</b>	(i) <u>(1,233)</u>	<u>(4,735)</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	7,648	12,478
Less : Deposits pledged with licensed institutions	(2,675)	(1,230)
Bank Overdrafts	<u>(6,206)</u>	<u>(15,983)</u>
	<u>(1,233)</u>	<u>(4,735)</u>

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