

**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 2014**

(The figures have not been audited)

	Current Qtr Ended 31/10/2014 RM'000	Comparative Qtr Ended 31/10/2013 RM'000	06 months Cumulative 31/10/2014 RM'000	06 months Cumulative 31/10/2013 RM'000
Revenue	33,453	38,919	66,559	72,397
Other income	(82)	79	221	(28)
Changes in inventories	1,525	135	1,996	1,945
Purchases	(19,186)	(22,025)	(38,766)	(40,623)
Employee benefits expenses	(7,276)	(6,046)	(14,114)	(12,068)
Depreciation and amortisation expenses	(2,646)	(3,307)	(5,177)	(6,483)
Other operating expenses	(4,344)	(5,678)	(8,664)	(11,031)
Finance costs	(1,265)	(1,388)	(2,449)	(2,809)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Profit/(Loss) before tax</b>	179	689	(394)	1,300
Income tax expense	(465)	(297)	(902)	(497)
<b>Profit/(Loss) for the period</b>	<u>(286)</u>	<u>392</u>	<u>(1,296)</u>	<u>803</u>
<b>Other comprehensive income</b>				
Exchange difference on translating foreign operations	278	(359)	548	419
Revaluation surplus on PPE	-	-	-	-
	<u>278</u>	<u>(359)</u>	<u>548</u>	<u>419</u>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total comprehensive income/(Loss) for the period</b>	<u>(8)</u>	<u>33</u>	<u>(748)</u>	<u>1,222</u>
<b>Profit/ (Loss) attributable to:</b>				
Equity holders of the parent	(286)	392	(1,296)	803
Minority interests	-	-	-	-
	<u>(286)</u>	<u>392</u>	<u>(1,296)</u>	<u>803</u>
<b>Total comprehensive income/ (Loss) attributable to:</b>				
Equity holders of the parent	(8)	33	(748)	1,222
Minority interests	-	-	-	-
	<u>(8)</u>	<u>33</u>	<u>(748)</u>	<u>1,222</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Basic Earnings per Ordinary Share (sen)	(0.35)	0.48	(1.59)	0.99
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 Oct 2014**

(The figures have not been audited)

	AS AT 31/10/2014	AS AT 30/04/2014 (Audited)
	RM'000	RM'000
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Property, Plant and Equipment	119,571	121,242
Prepaid Lease Payment	1,789	1,758
Development Expenditure	236	229
Goodwill on Consolidation	1,750	1,750
	<u>123,346</u>	<u>124,979</u>
<b>Current Assets</b>		
Inventories	30,928	28,929
Trade and Other Receivables	33,571	39,874
Tax Recoverable	84	105
Amount due from associate company	756	836
Cash and Bank Balances	9,004	9,486
	<u>74,343</u>	<u>79,230</u>
<b>Total Assets</b>	<u>197,689</u>	<u>204,209</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to the equity holders of the parent</b>		
Share Capital	81,274	81,275
Share Premium	15,633	15,634
Reserves	1,220	1,967
<b>Total Equity</b>	<u>98,127</u>	<u>98,876</u>
<b>Non-current liabilities</b>		
Borrowings	12,653	14,840
Deferred taxation	554	554
	<u>13,207</u>	<u>15,394</u>
<b>Current Liabilities</b>		
Trade and Other Payables	29,955	30,763
Borrowings	54,889	57,479
Taxation	1,511	1,697
	<u>86,355</u>	<u>89,939</u>
<b>Total Liabilities</b>	<u>99,562</u>	<u>105,333</u>
<b>Total Equity And Liabilities</b>	<u>197,689</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 Oct 2014

	Attributable to Equity Holders of the Parent								
	Share Capital RM'000	Treasury Shares RM'000	Non-distributable				Cap. Redemption Reserve RM'000	Retained Profits RM'000	Total 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	-	-	-	-	548	-	-	(1,296)	(748)
Statutory transfer	-	-	-	588	-	-	-	(588)	-
Purchase of treasury shares	-	(1)	-	-	-	-	-	-	(1)
Cancel of treasury shares	-	1	(1)	-	-	-	-	-	-
Capital Redemption	(1)	-	-	-	-	-	1	-	-
<b>As at 31st Oct 2014</b>	<b>81,274</b>	<b>-</b>	<b>15,633</b>	<b>3,177</b>	<b>4,585</b>	<b>12,031</b>	<b>1</b>	<b>(18,574)</b>	<b>98,127</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	-	-	-	-	419	-	-	803	1,222
Statutory transfer	-	-	-	884	-	-	-	(884)	-
Purchase of treasury shares	-	(1)	-	-	-	-	-	-	(1)
Disposal of treasury shares	-	-	-	-	-	-	-	-	-
<b>As at 31st Oct 2013</b>	<b>81,275</b>	<b>(1)</b>	<b>15,634</b>	<b>2,587</b>	<b>4,944</b>	<b>-</b>	<b>-</b>	<b>13,430</b>	<b>117,869</b>

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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

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

(The figures have not been audited)

	<b>6 months ended</b>	
	<b>31/10/2014</b>	<b>31/10/2013</b>
	RM'000	RM'000
<b>Cash Flows from Operating Activities</b>		
Cash receipts from customers	73,456	76,321
Cash payments to suppliers	(36,785)	(33,378)
Cash payments to employees	(14,114)	(12,068)
Cash payments for other expenses	(11,838)	(17,211)
	<u>10,719</u>	<u>13,664</u>
Cash Generated from Operations	10,719	13,664
Income Taxes Paid	(1,068)	(704)
Interest Paid	(2,449)	(2,809)
	<u>7,202</u>	<u>10,151</u>
<b>Cash Generated from Operating Activities</b>	<u>7,202</u>	<u>10,151</u>
<b>Cash Flows from Investing Activities</b>		
Acquisition of Property, Plant and Equipment	(1,870)	(9,670)
R& D and Development Expenditure	(12)	(213)
Proceeds from disposal of assets	47	736
Interest Income	42	43
(Placement)/Withdrawal of Pledged Deposits	128	(31)
	<u>(1,665)</u>	<u>(9,135)</u>
<b>Net Cash Used in Investing Activities</b>	<u>(1,665)</u>	<u>(9,135)</u>
<b>Cash Flows from Financing Activities</b>		
(Repayment)/ Drawdown of Term Loans and other Borrowings	(3,478)	11,215
	<u>(3,478)</u>	<u>11,215</u>
<b>Net Cash Generated from Financing Activities</b>	<u>(3,478)</u>	<u>11,215</u>
Net (Decrease)/Increase in Cash and Cash Equivalents	2,059	12,231
Effect of exchange rate changes	(1,114)	419
Cash and Cash Equivalents at Beginning of Period	(1,153)	(6,779)
	<u>(1,153)</u>	<u>(6,779)</u>
<b>Cash and Cash Equivalents at End of Period</b>	(i) <u>(208)</u>	<u>5,871</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	9,004	12,261
Less : Deposits pledged with licensed institutions	(2,715)	(717)
Bank Overdrafts	(6,497)	(5,673)
	<u>(208)</u>	<u>5,871</u>

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