

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 2015

(The figures have not been audited)

	Current Qtr Ended 31/01/2015 RM'000	Comparative Qtr Ended 31/01/2014 RM'000	09 months Cumulative 31/01/2015 RM'000	09 months Cumulative 31/01/2014 RM'000
Revenue	36,170	42,509	102,729	114,906
Other income	946	77	1,167	49
Changes in inventories	1,411	4,204	3,407	6,149
Purchases	(19,973)	(29,027)	(58,739)	(69,650)
Employee benefits expenses	(7,685)	(8,539)	(21,799)	(20,607)
Depreciation and amortisation expenses	(2,742)	(3,307)	(7,919)	(9,790)
Other operating expenses	(5,504)	(3,812)	(14,168)	(14,843)
Finance costs	(1,427)	(1,057)	(3,876)	(3,866)
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Profit/(Loss) before tax	1,196	1,048	802	2,348
Income tax expense	(388)	(935)	(1,290)	(1,432)
Profit/(Loss) for the period	<u>808</u>	<u>113</u>	<u>(488)</u>	<u>916</u>
Other comprehensive income				
Exchange difference on translating foreign operations	4	73	552	492
Revaluation surplus on PPE	-	-	-	-
	<u>4</u>	<u>73</u>	<u>552</u>	<u>492</u>
Total comprehensive income/(Loss) for the period	<u><u>812</u></u>	<u><u>186</u></u>	<u><u>64</u></u>	<u><u>1,408</u></u>
Profit/ (Loss) attributable to:				
Equity holders of the parent	808	113	(488)	916
Minority interests	-	-	-	-
	<u>808</u>	<u>113</u>	<u>(488)</u>	<u>916</u>
Total comprehensive income/ (Loss) attributable to:				
Equity holders of the parent	812	186	64	1,408
Minority interests	-	-	-	-
	<u>812</u>	<u>186</u>	<u>64</u>	<u>1,408</u>
Basic Earnings per Ordinary Share (sen)	0.79	0.14	(0.48)	1.13
Diluted Earnings per Ordinary Share (sen)	0.76	N/A	(0.46)	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 Jan 2015

(The figures have not been audited)

	AS AT 31/01/2015	AS AT 30/04/2014 (Audited)
	RM'000	RM'000
ASSETS		
Non-current Assets		
Property, Plant and Equipment	122,819	121,242
Prepaid Lease Payment	1,917	1,758
Investment Property	-	-
Available-For-Sale Investment	-	-
R&D Expenditure	-	-
Development Expenditure	254	229
Goodwill on Consolidation	1,750	1,750
	<u>126,740</u>	<u>124,979</u>
Current Assets		
Inventories	32,530	28,929
Trade and Other Receivables	36,439	39,874
Tax Recoverable	26	105
Amount due from associate company	825	836
Cash and Bank Balances	14,686	9,486
Assets held for Sale	-	-
	<u>84,506</u>	<u>79,230</u>
Total Assets	<u>211,246</u>	<u>204,209</u>
EQUITY AND LIABILITIES		
Equity attributable to the equity holders of the parent		
Share Capital	30,478	81,275
Treasury Shares, at cost	-	-
Share Premium	17,405	15,634
Reserves	62,987	1,967
Total Equity	<u>110,870</u>	<u>98,876</u>
Non-current liabilities		
Borrowings	11,741	14,840
Deferred taxation	554	554
	<u>12,295</u>	<u>15,394</u>
Current Liabilities		
Trade and Other Payables	36,290	30,763
Borrowings	50,090	57,479
Taxation	1,701	1,697
	<u>88,081</u>	<u>89,939</u>
Total Liabilities	<u>100,376</u>	<u>105,333</u>
Total Equity And Liabilities	<u>211,246</u>	<u>204,209</u>
 Net Assets per Share	 0.91	 1.22

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INTERIM FINANCIAL STATEMENTS

Condensed Consolidated Statements of Changes in Equity
For the period ended 31st Jan 2015

	Attributable to Equity Holders of the Parent										Total RM'000
	Share Capital RM'000	Treasury Shares RM'000	Share Premium RM'000	General Reserve RM'000	Translation Reserve RM'000	Revaluation Surplus on PPE RM'000	Cap. Redemption Reserve RM'000	Capital Reserve	Warrant Reserve	Retained Profits RM'000	
At 1st May 2014	81,275	-	15,634	2,589	4,037	12,031	-	-	-	(16,690)	98,876
Total comprehensive income for the period	-	-	-	-	552	-	-	-	-	(488)	64
Statutory transfer	-	-	-	588	-	-	-	-	-	(588)	-
Purchase of treasury shares	-	(1)	-	-	-	-	-	-	-	-	(1)
Cancel of treasury shares	-	1	(1)	-	-	-	-	-	-	-	-
Capital Redemption	(1)	-	-	-	-	-	1	-	-	-	-
Adjustment of par value reduction	(60,955)	-	-	-	-	-	-	33,881	-	27,074	-
Right issue with warrant	10,159	-	1,772	-	-	-	-	-	6,449	(6,449)	11,931
As at 31st Jan 2015	30,478	-	17,405	3,177	4,589	12,031	1	33,881	6,449	2,859	110,870
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

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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

For the period ended 31st Jan 2015

(The figures have not been audited)

	9 months ended	
	31/01/2015	31/01/2014
	RM'000	RM'000
Cash Flows from Operating Activities		
Cash receipts from customers	106,670	117,550
Cash payments to suppliers	(50,626)	(54,606)
Cash payments to employees	(21,799)	(20,607)
Cash payments for other expenses	<u>(16,421)</u>	<u>(25,246)</u>
Cash Generated from Operations	17,824	17,091
Income Taxes Paid	(1,207)	(1,649)
Interest Paid	<u>(3,876)</u>	<u>(3,866)</u>
Cash Generated from Operating Activities	<u>12,741</u>	<u>11,576</u>
Cash Flows from Investing Activities		
Acquisition of Property, Plant and Equipment	(2,844)	(6,787)
R& D and Development Expenditure	(120)	(309)
Proceeds from disposal of assets	458	822
Interest Income	63	79
Proceeds from disposal of other investment	-	3
Proceeds from disposal of treasury shares	-	-
(Placement)/Withdrawal of Pledged Deposits	<u>(658)</u>	<u>(2,128)</u>
Net Cash Used in Investing Activities	<u>(3,101)</u>	<u>(8,320)</u>
Cash Flows from Financing Activities		
Disposal /(Purchase) of Company's Shares	-	-
Proceeds from right issue	12,191	-
Right issue related expenses	(260)	-
Dividend paid on shares	0	(406)
(Repayment)/ Drawdown of Term Loans and other Borrowings	(3,906)	11,262
(Repayment) of Finance Lease / Hire Purchase Liabilities	<u>-</u>	<u>-</u>
Net Cash Generated from Financing Activities	<u>8,025</u>	<u>10,856</u>
Net (Decrease)/Increase in Cash and Cash Equivalents	17,665	14,112
Effect of exchange rate changes	(6,541)	(6,039)
Cash and Cash Equivalents at Beginning of Period	<u>(476)</u>	<u>(6,779)</u>
Cash and Cash Equivalents at End of Period	(i) <u>10,648</u>	<u>1,294</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	14,686	10,372
Less : Deposits pledged with licensed institutions	(2,824)	(2,814)
Bank Overdrafts	<u>(1,214)</u>	<u>(6,264)</u>
	<u>10,648</u>	<u>1,294</u>

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