

**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 2015

(The figures have not been audited)

	Current Qtr Ended 31/07/2015 RM'000	(Restated) Comparative Qtr Ended 31/07/2014 RM'000	3 months Cumulative 31/07/2015 RM'000	(Restated) 3 months Cumulative 31/07/2014 RM'000
Revenue	39,934	33,106	39,934	33,106
Cost of sales	(30,978)	(27,978)	(30,978)	(27,978)
Gross Profit	<u>8,956</u>	<u>5,128</u>	<u>8,956</u>	<u>5,128</u>
Other income	113	303	113	303
Employee benefits expenses	(3,536)	(2,940)	(3,536)	(2,940)
Depreciation and amortisation expenses	(164)	(152)	(164)	(152)
Other operating expenses	(2,625)	(1,728)	(2,625)	(1,728)
Finance costs	(891)	(1,184)	(891)	(1,184)
	<u>1,853</u>	<u>(573)</u>	<u>1,853</u>	<u>(573)</u>
Profit/(Loss) before tax				
Income tax expense	(570)	(437)	(570)	(437)
Profit/(Loss) for the period	<u>1,283</u>	<u>(1,010)</u>	<u>1,283</u>	<u>(1,010)</u>
Other comprehensive income				
Exchange difference on translating foreign operations	818	270	818	270
Revaluation surplus on PPE	-	-	-	-
	<u>818</u>	<u>270</u>	<u>818</u>	<u>270</u>
Total comprehensive income/(Loss) for the period	<u>2,101</u>	<u>(740)</u>	<u>2,101</u>	<u>(740)</u>
Profit/ (Loss) attributable to:				
Equity holders of the parent	1,283	(1,010)	1,283	(1,010)
Minority interests	-	-	-	-
	<u>1,283</u>	<u>(1,010)</u>	<u>1,283</u>	<u>(1,010)</u>
Total comprehensive income/ (Loss) attributable to:				
Equity holders of the parent	2,101	(740)	2,101	(740)
Minority interests	-	-	-	-
	<u>2,101</u>	<u>(740)</u>	<u>2,101</u>	<u>(740)</u>
Basic Earnings per Ordinary Share (sen)	1.03	(1.24)	1.03	(1.24)
Diluted Earnings per Ordinary Share (sen)	0.79	N/A	0.79	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 2015.

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CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 31st July 2015

(The figures have not been audited)

	AS AT 31/07/2015	AS AT 30/04/2015 (Audited)
	RM'000	RM'000
ASSETS		
Non-current Assets		
Property, Plant and Equipment	127,893	125,432
Prepaid Lease Payment	6,030	5,650
Deferred Tax Assets	43	42
Development Expenditure	-	251
Goodwill on Consolidation	1,750	1,750
	<u>135,716</u>	<u>133,125</u>
Current Assets		
Inventories	20,142	16,559
Trade and Other Receivables	36,200	34,579
Tax Recoverable	32	-
Amount due from associate company	778	765
Cash and Bank Balances	10,077	9,921
	<u>67,229</u>	<u>61,824</u>
Total Assets	<u>202,945</u>	<u>194,949</u>
EQUITY AND LIABILITIES		
Equity attributable to the equity holders of the parent		
Share Capital	31,158	30,653
Share Premium	17,266	17,165
Reserves	62,989	60,888
Total Equity	<u>111,413</u>	<u>108,706</u>
Non-current liabilities		
Borrowings	10,539	10,953
Post Employment Benefits	171	165
Deferred taxation	685	685
	<u>11,395</u>	<u>11,803</u>
Current Liabilities		
Trade and Other Payables	36,957	30,700
Borrowings	42,940	43,374
Taxation	240	366
	<u>80,137</u>	<u>74,440</u>
Total Liabilities	<u>91,532</u>	<u>86,243</u>
Total Equity And Liabilities	<u>202,945</u>	<u>194,949</u>
Net Assets per Share (RM)	0.89	0.89

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

	Attributable to Equity Holders of the Parent										
	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	Non-distributable Cap. Redemption Reserve RM'000	Capital Reserve	Warrant Reserve	Retained Profits RM'000	Total RM'000
At 1st May 2015	30,653	-	17,165	3,538	5,251	21,385	1	33,882	6,337	(9,506)	108,706
Total comprehensive income for the period	-	-	-	-	818	-	-	-	-	1,283	2,101
Warrant exercised	505	-	101	-	-	-	-	-	-	-	606
As at 31st July 2015	31,158	-	17,266	3,538	6,069	21,385	1	33,882	6,337	(8,223)	111,413
At 1st May 2014	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)
As at 31st July 2014	81,275	(1)	15,634	3,177	4,307	12,031	-	-	-	(18,288)	98,135

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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

For the period ended 31st July 2015

(The figures have not been audited)

	3 months ended	
	31/07/2015	31/07/2014
	RM'000	RM'000
Cash Flows from Operating Activities		(Restated)
Cash receipts from customers	38,557	34,991
Cash payments to suppliers	(12,013)	(18,525)
Cash payments to employees	(8,257)	(6,838)
Cash payments for other expenses	<u>(11,496)</u>	<u>(5,700)</u>
Cash Generated from Operations	6,791	3,928
Income Taxes Paid	(729)	(878)
Interest Paid	<u>(891)</u>	<u>(1,184)</u>
Cash Generated from Operating Activities	<u>5,171</u>	<u>1,866</u>
Cash Flows from Investing Activities		
Acquisition of Property, Plant and Equipment	(577)	(930)
R& D and Development Expenditure	-	(1)
Proceeds from disposal of assets	-	67
Interest Income	25	25
Exercise of warrants	606	-
(Placement)/Withdrawal of Pledged Deposits	<u>89</u>	<u>168</u>
Net Cash Used in Investing Activities	<u>143</u>	<u>(671)</u>
Cash Flows from Financing Activities		
(Repayment)/ Drawdown of Term Loans and other Borrowings	<u>(4,430)</u>	<u>(1,849)</u>
Net Cash Generated from Financing Activities	<u>(4,430)</u>	<u>(1,849)</u>
Net (Decrease)/Increase in Cash and Cash Equivalents	884	(654)
Effect of exchange rate changes	(2,055)	574
Cash and Cash Equivalents at Beginning of Period	<u>1,775</u>	<u>(1,153)</u>
Cash and Cash Equivalents at End of Period	<u>(i) 604</u>	<u>(1,233)</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	10,077	7,648
Less : Deposits pledged with licensed institutions	(2,276)	(2,675)
Bank Overdrafts	<u>(7,197)</u>	<u>(6,206)</u>
	<u>604</u>	<u>(1,233)</u>

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