

**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 2015**

(The figures have not been audited)

	Current Qtr Ended 31/10/2015 RM'000	(Restated) Comparative Qtr Ended 31/10/2014 RM'000	6 months Cumulative 31/10/2015 RM'000	(Restated) 6 months Cumulative 31/10/2014 RM'000
Revenue	42,136	33,453	82,070	66,559
Cost of sales	(33,522)	(26,934)	(64,500)	(54,912)
<b>Gross Profit</b>	<b>8,614</b>	<b>6,519</b>	<b>17,570</b>	<b>11,647</b>
Other income	1,064	(82)	1,177	221
Employee benefits expenses	(3,946)	(3,270)	(7,482)	(6,210)
Depreciation and amortisation expenses	(173)	(159)	(337)	(311)
Other operating expenses	(2,453)	(1,564)	(5,078)	(3,292)
Finance costs	(1,151)	(1,265)	(2,042)	(2,449)
<b>Profit/(Loss) before tax</b>	<b>1,955</b>	<b>179</b>	<b>3,808</b>	<b>(394)</b>
Income tax expense	(656)	(465)	(1,226)	(902)
<b>Profit/(Loss) for the period</b>	<b>1,299</b>	<b>(286)</b>	<b>2,582</b>	<b>(1,296)</b>
<b>Other comprehensive income</b>				
Exchange difference on translating foreign operations	1,620	278	2,438	548
	1,620	278	2,438	548
<b>Total comprehensive income/(Loss) for the period</b>	<b>2,919</b>	<b>(8)</b>	<b>5,020</b>	<b>(748)</b>
<b>Profit/ (Loss) attributable to:</b>				
Equity holders of the parent	1,299	(286)	2,582	(1,296)
Minority interests	-	-	-	-
	1,299	(286)	2,582	(1,296)
<b>Total comprehensive income/ (Loss) attributable to:</b>				
Equity holders of the parent	2,919	(8)	5,020	(748)
Minority interests	-	-	-	-
	2,919	(8)	5,020	(748)
Basic Earnings per Ordinary Share (sen)	1.04	(0.35)	2.07	(1.59)
Diluted Earnings per Ordinary Share (sen)	0.80	N/A	1.59	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 Oct 2015**

(The figures have not been audited)

	AS AT 31/10/2015	AS AT 30/04/2015 (Audited)
	RM'000	RM'000
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Property, Plant and Equipment	134,124	125,432
Prepaid Lease Payment	6,624	5,650
Deferred Tax Assets	47	42
Development Expenditure	-	251
Goodwill on Consolidation	1,750	1,750
	<u>142,545</u>	<u>133,125</u>
<b>Current Assets</b>		
Inventories	21,287	16,559
Trade and Other Receivables	39,298	34,579
Tax Recoverable	10	-
Amount due from associate company	869	765
Cash and Bank Balances	11,507	9,921
	<u>72,971</u>	<u>61,824</u>
<b>Total Assets</b>	<u>215,516</u>	<u>194,949</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to the equity holders of the parent</b>		
Share Capital	31,158	30,653
Share Premium	17,266	17,165
Reserves	65,908	60,888
<b>Total Equity</b>	<u>114,332</u>	<u>108,706</u>
<b>Non-current liabilities</b>		
Borrowings	8,955	10,953
Post Employment Benefits	190	165
Deferred taxation	685	685
	<u>9,830</u>	<u>11,803</u>
<b>Current Liabilities</b>		
Trade and Other Payables	43,311	30,700
Borrowings	47,810	43,374
Taxation	233	366
	<u>91,354</u>	<u>74,440</u>
<b>Total Liabilities</b>	<u>101,184</u>	<u>86,243</u>
<b>Total Equity And Liabilities</b>	<u>215,516</u>	<u>194,949</u>
Net Assets per Share (RM)	0.92	0.89

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**Condensed Consolidated Statements of Changes in Equity**

For the period ended 31st Oct 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
<b>At 1st May 2015</b>	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	-	-	-	-	2,438	-	-	-	-	2,582	5,020
Warrant exercised	505	-	101	-	-	-	-	-	-	-	606
Reclassification	-	-	-	-	-	-	-	-	(320)	320	-
<b>As at 31st Oct 2015</b>	<b>31,158</b>	<b>-</b>	<b>17,266</b>	<b>3,538</b>	<b>7,689</b>	<b>21,385</b>	<b>1</b>	<b>33,882</b>	<b>6,017</b>	<b>(6,604)</b>	<b>114,332</b>
<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>-</b>	<b>-</b>	<b>(18,574)</b>	<b>98,127</b>

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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

**For the period ended 31st Oct 2015**

(The figures have not been audited)

	<b>6 months ended</b>	
	<b>31/10/2015</b>	<b>31/10/2014</b>
	RM'000	RM'000
<b>Cash Flows from Operating Activities</b>		(Restated)
Cash receipts from customers	77,830	73,456
Cash payments to suppliers	(29,903)	(36,785)
Cash payments to employees	(17,118)	(14,114)
Cash payments for other expenses	(15,955)	(11,838)
	<u>14,854</u>	<u>10,719</u>
Cash Generated from Operations		
Income Taxes Paid	(1,375)	(1,068)
Interest Paid	(2,042)	(2,449)
	<u>11,437</u>	<u>7,202</u>
<b>Cash Generated from Operating Activities</b>		
<b>Cash Flows from Investing Activities</b>		
Acquisition of Property, Plant and Equipment	(1,397)	(1,870)
R& D and Development Expenditure	0	(12)
Proceeds from disposal of assets	-	47
Interest Income	41	42
Exercise of warrants	606	-
(Placement)/Withdrawal of Pledged Deposits	(177)	128
	<u>(927)</u>	<u>(1,665)</u>
<b>Net Cash Used in Investing Activities</b>		
<b>Cash Flows from Financing Activities</b>		
(Repayment)/ Drawdown of Term Loans and other Borrowings	(4,827)	(4,369)
	<u>(4,827)</u>	<u>(4,369)</u>
<b>Net Cash Generated from Financing Activities</b>		
Net (Decrease)/Increase in Cash and Cash Equivalents	5,683	1,168
Effect of exchange rate changes	(5,431)	(223)
Cash and Cash Equivalents at Beginning of Period	1,775	(1,153)
	<u>2,027</u>	<u>(208)</u>
<b>Cash and Cash Equivalents at End of Period</b>	( i ) <u>2,027</u>	<u>(208)</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	11,507	9,004
Less : Deposits pledged with licensed institutions	(2,542)	(2,715)
Bank Overdrafts	(6,938)	(6,497)
	<u>2,027</u>	<u>(208)</u>

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