

**OKA CORPORATION BHD (519941-H)****Condensed Consolidated Statement of Financial Position****AS AT 31 DECEMBER 2014**

	<b>Unaudited 31 Dec 2014 RM'000</b>	<b>Audited 31 March 2014 RM'000</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	63,901	64,839
Investment property	612	480
Other investments	10	10
	64,523	65,329
<b>Current assets</b>		
Inventories	36,731	33,988
Trade and other receivables	47,444	41,482
Current tax assets	150	26
Cash and cash equivalents	5,175	3,647
	89,500	79,143
<b>TOTAL ASSETS</b>	<b>154,023</b>	<b>144,472</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the Company</b>		
Share capital	76,141	60,913
Share premium	16	16
Available-for-sale reserve	3	3
Retained profits	43,226	48,795
<b>TOTAL EQUITY</b>	<b>119,386</b>	<b>109,727</b>
<b>LIABILITIES</b>		
<b>Non-current Liabilities</b>		
Deferred taxation	411	375
	411	375
<b>Current Liabilities</b>		
Trade and other payables	25,151	22,857
Current tax liabilities	3,675	2,813
Loans and borrowings	5,400	8,700
	34,226	34,370
<b>TOTAL LIABILITIES</b>	<b>34,637</b>	<b>34,745</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>154,023</b>	<b>144,472</b>
Net Assets Per Share attributable to ordinary equity holders of the Company (RM)	0.78 *	1.80

\* The number of shares has increased pursuant to the sub-division of each ordinary share of RM1.00 each into two ordinary shares of RM0.50 each in May 2014 and bonus issue in Nov 2014.

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2014 and the accompanying explanatory notes attached to the interim financial statements

**OKA CORPORATION BHD (519941-H)**

**Condensed Consolidated Statement of Comprehensive Income**

**For the third quarter ended 31 Dec 2014**

*( The figures have not been audited )*

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT PERIOD QUARTER 31/12/2014 RM'000	PRECEDING PERIOD QUARTER 31/12/2013 RM'000	CURRENT YEAR TO-DATE 31/12/2014 RM'000	PRECEDING YEAR TO-DATE 31/12/2013 RM'000
Revenue	38,881	36,917	119,788	108,087
Operating expenses	(32,111)	(33,098)	(102,280)	(96,436)
Other operating income	433	445	1,022	850
<b>Profit from operations</b>	<b>7,203</b>	<b>4,264</b>	<b>18,530</b>	<b>12,501</b>
Finance costs	(38)	(159)	(98)	(611)
<b>Profit before tax</b>	<b>7,165</b>	<b>4,105</b>	<b>18,432</b>	<b>11,890</b>
Income tax expense	(1,965)	(1,216)	(5,119)	(3,388)
<b>Profit for the period</b>	<b>5,200</b>	<b>2,889</b>	<b>13,313</b>	<b>8,502</b>
<b>Other comprehensive income for the period</b>				
Fair value of available-for-sale financial asset	-	-	-	-
<b>Total comprehensive income for the period</b>	<b>5,200</b>	<b>2,889</b>	<b>13,313</b>	<b>8,502</b>
<b>Profit for the period attributable to:</b>				
<b>Owners of the Company</b>	<b>5,200</b>	<b>2,889</b>	<b>13,313</b>	<b>8,502</b>
<b>Total comprehensive income attributable to:</b>				
<b>Owners of the Company</b>	<b>5,200</b>	<b>2,889</b>	<b>13,313</b>	<b>8,502</b>
<b>Earnings per share:</b>				
<b>(a) Basic (sen) *</b>	<b>3.42</b>	<b>1.90</b>	<b>8.74</b>	<b>5.58</b>
<b>(b) Fully Diluted (sen)</b>	<b>NA</b>	<b>N/A</b>	<b>NA</b>	<b>N/A</b>

**Note:**

**N/A - Not applicable**

\* Earnings per share in the preceding year corresponding quarter and period have been adjusted retrospectively for the enlarged share capital of 152,282,500 new ordinary shares of RM0.50 each as a result of the Share Split in May 2014 and Bonus Issue in Nov 2014.

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2014 and the accompanying explanatory notes attached to the interim financial statements

**OKA CORPORATION BHD (519941-H)**  
**Condensed Consolidated Statement of Changes in Equity**  
**For the third quarter ended 31 Dec 2014**

*( The figures have not been audited )*

	<b>Attributable To Owners of the Company</b>				
	<----- Non-distributable ----->			<b>Distributable</b>	
	<b>Share Capital</b> RM'000	<b>Share Premium</b> RM'000	<b>Fair Value Reserve</b> RM'000	<b>Retained Profits</b> RM'000	<b>Total Equity</b> RM'000
At 1 April 2014	60,913	16	3	48,795	109,727
Total comprehensive income for the year	-	-	-	13,313	13,313
Bonus issued	15,228	-	-	(15,228)	-
Dividend to owners of the Company	-	-	-	(3,654)	(3,654)
<b>At 31 December 2014</b>	<b>76,141</b>	<b>16</b>	<b>3</b>	<b>43,226</b>	<b>119,386</b>

At 1 April 2013	60,021	16	(1)	37,514	97,550
Total comprehensive income for the year	-	-	-	8,502	8,502
Dividend to owners of the Company	-	-	-	(2,101)	(2,101)
<b>At 31 December 2013</b>	<b>60,021</b>	<b>16</b>	<b>(1)</b>	<b>43,915</b>	<b>103,951</b>

The Condensed Consolidated Statement of Changes In Equity should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2014 and the accompanying explanatory notes attached to the interim financial statements

**OKA CORPORATION BHD (519941-H)**  
**Condensed Consolidated Statement of Cash Flows**  
**For the third quarter ended 31 Dec 2014**

*(The figures have not been audited)*

	31 Dec 2014 RM'000	31 Dec 2013 RM'000
<b>Cash flow from operating activities</b>		
Net profit before tax	18,432	11,890
Adjustments for non-cash flows items	4,617	4,909
Operating profit before working capital changes	23,049	16,799
Net change in current assets	(8,705)	(3,044)
Net change in current liabilities	2,294	2,247
Cash generated from operations	16,638	16,002
Income tax paid	(4,345)	(567)
Overdue interest received	71	19
Net cash generated from operating activities	12,364	15,454
<b>Cash flow from investing activities</b>		
Acquisition of property, plant and equipment	(3,662)	(4,941)
Acquisition of investment property	(154)	(52)
Fixed deposits interest received	33	39
Decreased in fixed deposit pledged with a licensed bank	(1,050)	-
Proceeds from disposal of property, plant and equipment	-	28
Net cash used in investing activities	(4,833)	(4,926)
<b>Cash flow from financing activities</b>		
Dividend paid to owners of the Company	(3,654)	(2,101)
Bank borrowings, net of repayments	(3,300)	(3,250)
Interest paid	(98)	(611)
Net cash used in financing activities	(7,052)	(5,962)
Net changes in cash and cash equivalents	479	4,566
Cash and cash equivalents brought forward	3,628	1,784
<b>Cash and cash equivalents carried forward</b>	<b>(i) 4,107</b>	<b>6,350</b>
<b>(i) Cash and cash equivalents comprise the following:</b>		
Short-term deposits with licensed banks	1,068	419
Cash and bank balances	4,107	5,950
	5,175	6,369
Less: Fixed deposits pledged to banks	(1,068)	(19)
	4,107	6,350

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2014 and the accompanying explanatory notes attached to the interim financial statements