

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

**Condensed Consolidated Statement of Financial Position**

**AS AT 31 MARCH 2015**

	<b>Unaudited 31 Mar 2015 RM'000</b>	<b>Audited 31 March 2014 RM'000</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	63,808	64,839
Investment property	312	480
Other investments	10	10
	64,130	65,329
<b>Current assets</b>		
Inventories	36,274	33,988
Trade and other receivables	46,611	41,482
Current tax assets	32	26
Cash and cash equivalents	6,520	3,647
	89,437	79,143
<b>TOTAL ASSETS</b>	<b>153,567</b>	<b>144,472</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the Company</b>		
Share capital	77,746	60,913
Share premium	531	16
Available-for-sale reserve	3	3
Share option reserve	47	-
Retained profits	42,678	48,795
<b>TOTAL EQUITY</b>	<b>121,005</b>	<b>109,727</b>
<b>LIABILITIES</b>		
<b>Non-current Liabilities</b>		
Deferred taxation	423	375
	423	375
<b>Current Liabilities</b>		
Trade and other payables	29,739	22,857
Current tax liabilities	1,700	2,813
Loans and borrowings	700	8,700
	32,139	34,370
<b>TOTAL LIABILITIES</b>	<b>32,562</b>	<b>34,745</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>153,567</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, bonus issue in Nov 2014 and ESOS in Jan 2015.

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

## Condensed Consolidated Statement of Comprehensive Income

For the fourth quarter ended 31 March 2015

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT PERIOD QUARTER 31/03/2015 RM'000	PRECEDING PERIOD QUARTER 31/03/2014 RM'000	CURRENT YEAR TO-DATE 31/03/2015 RM'000	PRECEDING YEAR TO-DATE 31/03/2014 RM'000
Revenue	43,476	37,334	163,264	145,421
Operating expenses	(41,651)	(31,121)	(143,930)	(127,558)
Other operating income	250	266	1,272	993
<b>Profit from operations</b>	<b>2,075</b>	<b>6,479</b>	<b>20,606</b>	<b>18,856</b>
Finance costs	(17)	(51)	(116)	(538)
<b>Profit before tax</b>	<b>2,058</b>	<b>6,428</b>	<b>20,490</b>	<b>18,318</b>
Income tax expense	(1,052)	(1,549)	(6,170)	(4,936)
<b>Profit for the period</b>	<b>1,006</b>	<b>4,879</b>	<b>14,320</b>	<b>13,382</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>1,006</b>	<b>4,879</b>	<b>14,320</b>	<b>13,382</b>
<b>Profit for the period attributable to:</b>				
<b>Owners of the Company</b>	<b>1,006</b>	<b>4,879</b>	<b>14,320</b>	<b>13,382</b>
<b>Total comprehensive income attributable to:</b>				
<b>Owners of the Company</b>	<b>1,006</b>	<b>4,879</b>	<b>14,320</b>	<b>13,382</b>
<b>Earnings per share:</b>				
(a) Basic (sen) *	0.66	3.19	9.35	8.74
(b) Fully Diluted (sen)	0.66	3.18	9.34	8.73

**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 155,491,500 new ordinary shares of RM0.50 each as a result of the Share Split (May 2014), Bonus Issue (Nov 2014) and ESOS (Jan 2015).

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 fourth quarter ended 31 March 2015**

*( The figures have not been audited )*

	Attributable To Owners of the Company					
	<----- Non-distributable ----->				Distributable	
	Share Capital RM'000	Share Premium RM'000	Fair Value Reserve RM'000	Share Option Reserve RM'000	Retained Profits RM'000	Total Equity RM'000
At 1 April 2014	60,913	16	3	-	48,795	109,727
Total comprehensive income for the year	-	-	-	-	14,320	14,320
Recognition of share-based payments	-	-	-	272	-	272
Exercise of ESOS	1,605	417	-	-	-	2,022
Transfer to share premium for ESOS exercised	-	225	-	(225)	-	-
Bonus issued	15,228	-	-	-	(15,228)	-
Bonus share issued expenses written-off against share premium	-	(127)	-	-	-	(127)
Dividend to owners of the Company	-	-	-	-	(5,209)	(5,209)
<b>At 31 March 2015</b>	<b>77,746</b>	<b>531</b>	<b>3</b>	<b>47</b>	<b>42,678</b>	<b>121,005</b>
At 1 April 2013	60,021	16	3	-	37,514	97,554
Total comprehensive income for the year	-	-	-	-	13,382	13,382
Issued of shares	892	-	-	-	-	892
Dividend to owners of the Company	-	-	-	-	(2,101)	(2,101)
<b>At 31 March 2014</b>	<b>60,913</b>	<b>16</b>	<b>3</b>	<b>-</b>	<b>48,795</b>	<b>109,727</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 fourth quarter ended 31 March 2015**

*(The figures have not been audited)*

	<b>31 March 2015</b>	<b>31 March 2014</b>
	RM'000	RM'000
<b>Cash flow from operating activities</b>		
Net profit before tax	20,490	18,318
Adjustments for non-cash flows items	6,295	6,403
Operating profit before working capital changes	26,785	24,721
Net change in current assets	(7,415)	(4,368)
Net change in current liabilities	6,882	145
Cash generated from operations	26,252	20,498
Income tax paid	(7,241)	(1,291)
Overdue interest received	71	23
Net cash generated from operating activities	19,082	19,230
<b>Cash flow from investing activities</b>		
Acquisition of property, plant and equipment	(4,797)	(6,564)
Acquisition of investment property	(180)	(113)
Fixed deposits interest received	71	60
Proceeds from disposal of property, plant and equipment	-	28
Net cash used in investing activities	(4,906)	(6,589)
<b>Cash flow from financing activities</b>		
Dividend paid to owners of the Company	(5,209)	(2,101)
Proceeds from issuance of shares arising from exercise of ESOS	2,022	892
Bank borrowings, net of repayments	(8,000)	(9,050)
Interest paid	(116)	(538)
Net cash used in financing activities	(11,303)	(10,797)
Net changes in cash and cash equivalents	2,873	1,844
Cash and cash equivalents brought forward	3,628	1,784
<b>Cash and cash equivalents carried forward</b>	<b>(i) 6,501</b>	<b>3,628</b>
<b>(i) Cash and cash equivalents comprise the following:</b>		
Short-term deposits with licensed banks	19	19
Cash and bank balances	6,501	3,628
	6,520	3,647
Less: Fixed deposits pledged to banks	(19)	(19)
	6,501	3,628

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