

# JERASIA CAPITAL BERHAD ( 503248-A)

INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE  
SECOND QUARTER ENDED 30 SEPTEMBER 2011  
( The figures have not been audited )

## CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE QUARTER ENDED 30 SEPTEMBER 2011 CONTINUING OPERATIONS

	Current Quarter Ended 30/09/2011 RM '000	Comparative Quarter Ended 30/09/2010 RM '000	6 Months Cumulative To Date 30/09/2011 RM '000	Comparative 6 Months Cumulative to 30/09/2010 RM '000
<b>Revenue</b>	73,141	66,885	146,142	130,559
<b>Operating Profit</b>	2,872	936	6,532	2,352
Other Operating Income	2	686	66	904
Finance Costs	(523)	(512)	(973)	(993)
<b>Profit Before Tax</b>	<u>2,351</u>	<u>1,110</u>	<u>5,625</u>	<u>2,263</u>
Taxation	(272)	(157)	(1,074)	(279)
<b>Profit for the period from continuing operations to equity holders of the Company</b>	<b>2,079</b>	<b>953</b>	<b>4,551</b>	<b>1,984</b>
<b>Other comprehensive income</b>				
Currency translation difference arising from consolidation	437	(298)	413	(351)
<b>Total comprehensive income for the period to equity holders of the Company</b>	<u><u>2,516</u></u>	<u><u>655</u></u>	<u><u>4,964</u></u>	<u><u>1,633</u></u>
<b>Earnings Per share</b>				
- Basic for profit from continuing operations ( Sen)	2.53	1.16	5.55	2.42
- Diluted ( Sen)	-	-	-	-

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with  
the audited annual financial report for the year ended 31 March 2011

# JERASIA CAPITAL BERHAD ( 503248-A)

## INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2011

### CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2011

	UNAUDITED AS AT END OF CURRENT QUARTER 30/09/2011 RM '000	AUDITED AS AT PRECEEDING FINANCIAL YEAR ENDED 31/03/2011 RM '000
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	35,106	37,407
Intangible assets	27,565	27,565
Long term deposits	5,417	5,447
Deferred tax assets	1,887	1,887
	<u>69,975</u>	<u>72,306</u>
<b>Current assets</b>		
Inventories	51,107	47,436
Trade and other receivables	35,243	35,543
Cash and bank balances	12,103	9,937
Tax recoverable	322	314
	<u>98,775</u>	<u>93,230</u>
<b>TOTAL ASSETS</b>	<u><u>168,750</u></u>	<u><u>165,536</u></u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity holders of the Company</b>		
Share Capital	82,046	82,046
Reserves	28,932	24,583
<b>Total equity</b>	<u>110,978</u>	<u>106,629</u>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Deferred tax liability	729	729
<b>Current liabilities</b>		
Trade and other payables	11,654	13,695
Short term borrowings	43,756	43,380
Taxation payable	1,633	1,103
	<u>57,043</u>	<u>58,178</u>
<b>Total liabilities</b>	<u>57,772</u>	<u>58,907</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><u>168,750</u></u>	<u><u>165,536</u></u>
Net Assets Per Share (RM) *	1.35	1.30

**The Condensed Consolidated Statement of Financial Position should be read in conjunction with  
the audited annual financial report for the year ended 31 March 2011**

\* The net assets per share is based on the computation of total assets (including intangibles) minus total liabilities  
divided by total number of ordinary shares in circulation

# JERASIA CAPITAL BERHAD ( 503248-A)

## INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2011

( The figures have not been audited )

### CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 30 SEPTEMBER 2011

	PERIOD ENDED 30/09/2011 RM'000	PERIOD ENDED 30/09/2010 RM'000
<b>CASH FLOW FROM / ( USED IN ) OPERATING ACTIVITIES</b>		
Net Profit before tax from continuing operations	5,625	2,263
Adjustments for :-		
Depreciation of property, plant and equipment	3,078	3,523
Interest Income	(2)	(1)
Interest Expenses	753	753
Property, plant and equipment written off	525	325
Inventories written off and written down	221	169
Gain on disposal of property, plant and equipment	-	(417)
Gain on foreign exchange - unrealised	-	(16)
Operating profit before changes in working capital	<u>10,200</u>	<u>6,599</u>
Changes in working capital:-		
Net change in current assets	(3,593)	(9,196)
Net change in current liabilities	(2,041)	614
Net cash generated from / ( used in ) operations	<u>4,566</u>	<u>(1,983)</u>
Interest Paid	(753)	(753)
Interest Received	2	1
Taxation Paid	(552)	213
Net cash generated from / ( used in ) operating activities	<u>3,263</u>	<u>(2,522)</u>
<b>CASH FLOW USED IN INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipments	(1,067)	(3,479)
Long term deposits	30	387
Proceeds from disposal of property, plant and equipment	1	2,911
Net cash used in investing activities	<u>(1,036)</u>	<u>(181)</u>
<b>CASH FLOW (USED IN) / FROM FINANCING ACTIVITIES</b>		
Dividend paid	(615)	-
Bank borrowings	524	1,040
Net cash (used in) / generated from financing activities	<u>(91)</u>	<u>1,040</u>
Net increase / (decrease) in cash and cash equivalents	2,136	(1,663)
Net effect of exchange rate movements	179	(111)
Cash and cash equivalents brought forward	9,611	10,668
Net cash and cash equivalents carried forward	<u>11,926</u>	<u>8,894</u>
Cash and cash equivalents comprise:-		
Cash and bank balances	12,103	8,894
Bank overdraft	(177)	-
	<u>11,926</u>	<u>8,894</u>

The Condensed Consolidated Cash Flow Statement should be read in conjunction with the audited annual financial report for the year ended 31 March 2011

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## INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2011

( The figures have not been audited )

### CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 30 SEPTEMBER 2011

	Attributable to Equity Holders of the Company			
	Share Capital	Foreign Exchange Reserve	Unappropriated Profits	Total
	RM '000	RM '000	RM '000	RM '000
<b>6 Months</b>				
<b><u>ENDED 30 SEPTEMBER 2011</u></b>				
Balance as at 1 April 2011	82,046	(2,963)	27,546	106,629
Total comprehensive income for the period	-	413	4,551	4,964
Dividends paid	-	-	(615)	(615)
Balance as at 30 SEPTEMBER 2011	<u>82,046</u>	<u>(2,550)</u>	<u>31,482</u>	<u>110,978</u>
<b>6 Months</b>				
<b><u>ENDED 30 SEPTEMBER 2010</u></b>				
Balance as at 1 April 2010	82,046	(2,406)	23,740	103,380
Total comprehensive income for the period	-	(351)	1,984	1,633
Balance as at 30 SEPTEMBER 2010	<u>82,046</u>	<u>(2,757)</u>	<u>25,724</u>	<u>105,013</u>

The Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the audited annual financial report for the year ended 31 March 2011