

JERASIA CAPITAL BERHAD (503248-A)

INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE
FOURTH QUARTER ENDED 31 MARCH 2012
(The figures have not been audited)

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE QUARTER ENDED 31 MARCH 2012 CONTINUING OPERATIONS

	Current Quarter Ended 31/3/2012 RM '000	Corresponding Quarter Ended 31/3/2011 RM '000	12 Months Cumulative To Date 31/3/2012 RM '000	Corresponding 12 Months Cumulative to 31/3/2011 RM '000
Revenue	82,828	72,791	316,614	282,317
Other Income	666	3,592	3,043	4,614
	<u>83,494</u>	<u>76,383</u>	<u>319,657</u>	<u>286,931</u>
Operating Expenses	(81,128)	(74,656)	(305,202)	(278,849)
Finance Costs	(586)	(496)	(2,112)	(1,999)
Profit Before Tax	<u>1,780</u>	<u>1,231</u>	<u>12,343</u>	<u>6,083</u>
Taxation	(1,112)	(574)	(3,902)	(2,277)
Profit for the period from continuing operations to equity holders of the Company	<u>668</u>	<u>657</u>	<u>8,441</u>	<u>3,806</u>
Other comprehensive income				
Currency translation difference arising from consolidation	(262)	(161)	80	(557)
Total comprehensive income for the period to equity holders of the Company	<u>406</u>	<u>496</u>	<u>8,521</u>	<u>3,249</u>
Earnings Per share				
- Basic for profit from continuing operations (Sen)	0.81	0.80	10.29	4.64
- 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 FOURTH QUARTER ENDED 31 MARCH 2012

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2012

	UNAUDITED AS AT END OF CURRENT QUARTER 31/3/2012 RM '000	AUDITED AS AT PRECEDING FINANCIAL YEAR ENDED 31/03/2011 RM '000
ASSETS		
Non-current assets		
Property, plant and equipment	33,496	37,407
Intangible assets	28,366	27,565
Long term deposits	6,254	5,447
Deferred tax assets	1,452	1,887
	<u>69,568</u>	<u>72,306</u>
Current assets		
Inventories	49,583	47,436
Trade and other receivables	41,102	35,543
Cash and bank balances	9,772	9,937
Tax recoverable	301	314
	<u>100,758</u>	<u>93,230</u>
TOTAL ASSETS	<u><u>170,326</u></u>	<u><u>165,536</u></u>
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the Company		
Share Capital	82,046	82,046
Reserves	31,874	24,583
Total equity	<u>113,920</u>	<u>106,629</u>
LIABILITIES		
Non-current liabilities		
Deferred tax liability	610	729
Current liabilities		
Trade and other payables	11,786	13,695
Short term borrowings	42,104	43,380
Taxation payable	1,906	1,103
	<u>55,796</u>	<u>58,178</u>
Total liabilities	<u>56,406</u>	<u>58,907</u>
TOTAL EQUITY AND LIABILITIES	<u><u>170,326</u></u>	<u><u>165,536</u></u>
Net Assets Per Share (RM) *	1.39	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

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INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE
FOURTH QUARTER ENDED 31 MARCH 2012
(The figures have not been audited)

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31 MARCH 2012

	YEAR ENDED 31/3/2012 RM'000	YEAR ENDED 31/3/2011 RM'000
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax from continuing operations	12,343	6,083
Adjustments for :-		
Depreciation of property, plant and equipment	5,964	6,738
Interest Income	(6)	(3)
Interest Expenses	1,627	1,530
Property, plant and equipment written off	769	1,118
Inventories written off and written down	203	1,522
Trade receivable written off	216	-
Gain on disposal of property, plant and equipment	(2,076)	(423)
(Gain) / Loss on foreign exchange - unrealised	(67)	235
Operating profit before changes in working capital	<u>18,973</u>	<u>16,800</u>
Changes in working capital:-		
Net change in current assets	(8,057)	(9,927)
Net change in current liabilities	<u>(1,909)</u>	<u>(2,210)</u>
Net cash generated from operations	9,007	4,663
Interest Paid	(1,627)	(1,530)
Interest Received	6	3
Taxation Paid	<u>(2,770)</u>	<u>(969)</u>
Net cash generated from operating activities	<u>4,616</u>	<u>2,167</u>
CASH FLOW USED IN INVESTING ACTIVITIES		
Purchase of property, plant and equipments	(3,876)	(5,335)
Increase in entrance fee	(801)	(118)
Long term deposits	(808)	337
Proceeds from disposal of property, plant and equipment	3,174	2,972
Net cash used in investing activities	<u>(2,311)</u>	<u>(2,144)</u>
CASH FLOW USED IN FINANCING ACTIVITIES		
Dividend paid	(1,231)	-
Bank borrowings	(1,989)	(872)
Net cash used in financing activities	<u>(3,220)</u>	<u>(872)</u>
Net decrease in cash and cash equivalents	(915)	(849)
Net effect of exchange rate movements	37	(208)
Cash and cash equivalents brought forward	<u>9,611</u>	<u>10,668</u>
Net cash and cash equivalents carried forward	<u>8,733</u>	<u>9,611</u>
Cash and cash equivalents comprise:-		
Cash and bank balances	9,772	9,937
Bank overdraft	(1,039)	(326)
	<u>8,733</u>	<u>9,611</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 FOURTH QUARTER ENDED 31 MARCH 2012

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CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH 2012

	Attributable to Equity Holders of the Company			
	Share Capital	Foreign Exchange Reserve	Unappropriated Profits	Total
	RM '000	RM '000	RM '000	RM '000
12 Months				
<u>ENDED 31 MARCH 2012</u>				
Balance as at 1 April 2011	82,046	(2,963)	27,546	106,629
Total comprehensive income for the year	-	80	8,441	8,521
Dividends	-	-	(1,230)	(1,230)
Balance as at 31 MARCH 2012	<u>82,046</u>	<u>(2,883)</u>	<u>34,757</u>	<u>113,920</u>
12 Months				
<u>ENDED 31 MARCH 2011</u>				
Balance as at 1 April 2010	82,046	(2,406)	23,740	103,380
Total comprehensive income for the year	-	(557)	3,806	3,249
Balance as at 31 MARCH 2011	<u>82,046</u>	<u>(2,963)</u>	<u>27,546</u>	<u>106,629</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