

**JERASIA CAPITAL BERHAD ( 503248-A)**  
**INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE**  
**FIRST QUARTER ENDED 30 JUNE 2012**  
( The figures have not been audited )

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE QUARTER ENDED 30 JUNE 2012**  
**CONTINUING OPERATIONS**

	<b>Current Quarter Ended 30/06/2012 RM '000</b>	<b>Comparative Quarter Ended 30/06/2011 RM '000</b>	<b>3 Months Cumulative To Date 30/06/2012 RM '000</b>	<b>Comparative 3 Months Cumulative to 30/06/2011 RM '000</b>
<b>Revenue</b>	83,359	73,001	83,359	73,001
Other Income	112	64	112	64
	<u>83,471</u>	<u>73,065</u>	<u>83,471</u>	<u>73,065</u>
Operating Expenses	(77,981)	(69,341)	(77,981)	(69,341)
Finance Costs	(468)	(450)	(468)	(450)
<b>Profit Before Tax</b>	<u>5,022</u>	<u>3,274</u>	<u>5,022</u>	<u>3,274</u>
Taxation	(1,262)	(802)	(1,262)	(802)
<b>Profit for the period from continuing operations to equity holders of the Company</b>	<u><b>3,760</b></u>	<u><b>2,472</b></u>	<u><b>3,760</b></u>	<u><b>2,472</b></u>
<b>Other comprehensive income</b>				
Currency translation difference arising from consolidation	261	(24)	261	(24)
<b>Total comprehensive income for the period to equity holders of the Company</b>	<u><u>4,021</u></u>	<u><u>2,448</u></u>	<u><u>4,021</u></u>	<u><u>2,448</u></u>
<b>Earnings Per share</b>				
- Basic for profit from continuing operations ( Sen)	4.58	3.01	4.58	3.01
- 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 2012**

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**INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE**  
**FIRST QUARTER ENDED 30 JUNE 2012**

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2012**

	<b>Unaudited As At End Of Current Quarter 30/06/2012 RM '000</b>	<b>Audited As At Preceding Financial Year Ended 31/03/2012 RM '000</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	37,524	33,496
Intangible assets	28,506	28,366
Long term deposits	6,310	6,254
Deferred tax assets	1,490	1,452
	<u>73,830</u>	<u>69,568</u>
<b>Current assets</b>		
Inventories	55,699	49,583
Trade and other receivables	36,515	41,102
Cash and bank balances	8,885	9,772
Tax recoverable	301	301
	<u>101,400</u>	<u>100,758</u>
<b>TOTAL ASSETS</b>	<u><u>175,230</u></u>	<u><u>170,326</u></u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity holders of the Company</b>		
Share Capital	82,046	82,046
Reserves	35,895	31,874
<b>Total equity</b>	<u>117,941</u>	<u>113,920</u>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Deferred tax liability	610	610
<b>Current liabilities</b>		
Trade and other payables	11,589	11,786
Short term borrowings	42,534	42,104
Taxation payable	2,556	1,906
	<u>56,679</u>	<u>55,796</u>
<b>Total liabilities</b>	<u>57,289</u>	<u>56,406</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><u>175,230</u></u>	<u><u>170,326</u></u>
Net Assets Per Share (RM) *	1.44	1.39

**The Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited annual financial report for the year ended 31 March 2012**

\*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  
FIRST QUARTER ENDED 30 JUNE 2012****( The figures have not been audited )****CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW  
FOR THE PERIOD ENDED 30 JUNE 2012**

	<b>Period Ended 30/06/2012 RM'000</b>	<b>Period Ended 30/06/2011 RM'000</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax from continuing operations	5,022	3,274
Adjustments for :-		
Depreciation of property, plant and equipment	1,584	1,537
Interest Income	(1)	(1)
Interest Expenses	354	364
Property, plant and equipment written off	168	525
Inventories written off and written down	276	145
Trade receivables written off	21	-
Loss on disposal of property, plant and equipment	18	-
Gain on foreign exchange - unrealised	(75)	-
Operating profit before changes in working capital	<u>7,367</u>	<u>5,844</u>
Changes in working capital:-		
Net change in current assets	(1,752)	1,568
Net change in current liabilities	(197)	(2,171)
Net cash generated from operations	<u>5,418</u>	<u>5,241</u>
Interest Paid	(354)	(364)
Interest Received	1	1
Taxation Paid	(650)	(275)
Net cash generated from operating activities	<u>4,415</u>	<u>4,603</u>
<b>CASH FLOW USED IN INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipments	(5,685)	(374)
Increase in entrance fee	(141)	-
Long term deposits	(55)	36
Proceeds from disposal of property, plant and equipment	17	-
Net cash used in investing activities	<u>(5,864)</u>	<u>(338)</u>
<b>CASH FLOW FROM / ( USED IN ) FINANCING ACTIVITIES</b>		
Bank borrowings	1,178	(2,428)
Net cash generated from / ( used in ) financing activities	<u>1,178</u>	<u>(2,428)</u>
Net (decrease) / increase in cash and cash equivalents	(271)	1,837
Net effect of exchange rate movements	130	(10)
Cash and cash equivalents brought forward	<u>8,734</u>	<u>9,611</u>
Net cash and cash equivalents carried forward	<u>8,593</u>	<u>11,438</u>
Cash and cash equivalents comprise:-		
Cash and bank balances	8,885	11,613
Bank overdraft	(292)	(175)
	<u>8,593</u>	<u>11,438</u>

**The Condensed Consolidated Cash Flow Statement should be read in conjunction with  
the audited annual financial report for the year ended 31 March 2012**

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**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE PERIOD ENDED 30 JUNE 2012**

	Attributable to Equity Holders of the Company			
	Share Capital	Foreign Exchange Reserve	Unappropriated Profits	Total
	RM '000	RM '000	RM '000	RM '000
<b>3 Months</b>				
<b><u>ENDED 30 JUNE 2012</u></b>				
Balance as at 1 APRIL 2012	82,046	(2,883)	34,757	113,920
Total comprehensive income for the period	-	261	3,760	4,021
Balance as at 30 JUNE 2012	<u>82,046</u>	<u>(2,622)</u>	<u>38,517</u>	<u>117,941</u>
<b>3 Months</b>				
<b><u>ENDED 30 JUNE 2011</u></b>				
Balance as at 1 APRIL 2011	82,046	(2,963)	27,546	106,629
Total comprehensive income for the period	-	(24)	2,472	2,448
Balance as at 30 JUNE 2011	<u>82,046</u>	<u>(2,987)</u>	<u>30,018</u>	<u>109,077</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 2012**