

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

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

	<b>Current Quarter Ended 30/09/2012 RM '000</b>	<b>Comparative Quarter Ended 30/09/2011 RM '000</b>	<b>6 Months Cumulative To Date 30/09/2012 RM '000</b>	<b>Comparative 6 Months Cumulative to 30/09/2011 RM '000</b>
<b>Revenue</b>	75,757	73,141	159,116	146,142
Other Income	395	2	507	66
	<u>76,152</u>	<u>73,143</u>	<u>159,623</u>	<u>146,208</u>
Operating Expenses	(73,216)	(70,269)	(151,197)	(139,610)
Finance Costs	(484)	(523)	(952)	(973)
<b>Profit Before Tax</b>	<u>2,452</u>	<u>2,351</u>	<u>7,474</u>	<u>5,625</u>
Taxation	(351)	(272)	(1,613)	(1,074)
<b>Profit for the period from continuing operations to equity holders of the Company</b>	<u><b>2,101</b></u>	<u><b>2,079</b></u>	<u><b>5,861</b></u>	<u><b>4,551</b></u>
<b>Other comprehensive income</b>				
Currency translation difference arising from consolidation	(275)	437	(14)	413
<b>Total comprehensive income for the period to equity holders of the Company</b>	<u><u>1,826</u></u>	<u><u>2,516</u></u>	<u><u>5,847</u></u>	<u><u>4,964</u></u>
<b>Earnings Per share</b>				
- Basic for profit from continuing operations ( Sen)	2.56	2.53	7.14	5.55
- 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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**SECOND QUARTER ENDED 30 SEPTEMBER 2012**

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

	<b>Unaudited</b> <b>As At End Of</b> <b>Current Quarter</b> <b>30/09/2012</b> <b>RM '000</b>	<b>Audited</b> <b>As At Preceding</b> <b>Financial Year Ended</b> <b>31/03/2012</b> <b>RM '000</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	38,150	33,496
Intangible assets	28,684	28,366
Long term deposits	6,380	6,254
Deferred tax assets	1,513	1,452
	<u>74,727</u>	<u>69,568</u>
<b>Current assets</b>		
Inventories	56,648	49,583
Trade and other receivables	33,792	41,102
Cash and bank balances	12,882	9,772
Tax recoverable	301	301
	<u>103,623</u>	<u>100,758</u>
<b>TOTAL ASSETS</b>	<u><u>178,350</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	36,490	31,874
<b>Total equity</b>	<u>118,536</u>	<u>113,920</u>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Deferred tax liability	685	610
<b>Current liabilities</b>		
Trade and other payables	12,166	11,786
Short term borrowings	44,707	42,104
Taxation payable	2,256	1,906
	<u>59,129</u>	<u>55,796</u>
<b>Total liabilities</b>	<u>59,814</u>	<u>56,406</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><u>178,350</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

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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2012**

	<b>Period Ended 30/09/2012 RM'000</b>	<b>Period Ended 30/09/2011 RM'000</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax from continuing operations	7,474	5,625
Adjustments for :-		
Depreciation of property, plant and equipment	3,253	3,078
Interest Income	(1)	(2)
Interest Expenses	752	753
Property, plant and equipment written off	274	525
Inventories written off and written down	469	221
Trade receivables written off	21	-
Gain on disposal of property, plant and equipment	(40)	-
Loss on foreign exchange - unrealised	19	-
Operating profit before changes in working capital	<u>12,221</u>	<u>10,200</u>
Changes in working capital:-		
Net change in current assets	(264)	(3,593)
Net change in current liabilities	380	(2,041)
Net cash generated from operations	<u>12,337</u>	<u>4,566</u>
Interest Paid	(752)	(753)
Interest Received	1	2
Taxation Paid	(1,250)	(552)
Net cash generated from operating activities	<u>10,336</u>	<u>3,263</u>
<b>CASH FLOW USED IN INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipments	(8,222)	(1,067)
Increase in entrance fee	(318)	-
Long term deposits	(126)	30
Proceeds from disposal of property, plant and equipment	75	1
Net cash used in investing activities	<u>(8,591)</u>	<u>(1,036)</u>
<b>CASH FLOW FROM / ( USED IN ) FINANCING ACTIVITIES</b>		
Bank borrowings	2,867	524
Dividend paid	(1,231)	(615)
Net cash generated from / ( used in ) financing activities	<u>1,636</u>	<u>(91)</u>
Net increase in cash and cash equivalents	3,381	2,136
Net effect of exchange rate movements	(7)	179
Cash and cash equivalents brought forward	8,734	9,611
Net cash and cash equivalents carried forward	<u>12,108</u>	<u>11,926</u>
Cash and cash equivalents comprise:-		
Cash and bank balances	12,882	12,103
Bank overdraft	(774)	(177)
	<u>12,108</u>	<u>11,926</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 SEPTEMBER 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>6 Months</b>				
<b><u>ENDED 30 SEPTEMBER 2012</u></b>				
Balance as at 1 APRIL 2012	82,046	(2,883)	34,757	113,920
Total comprehensive income for the period	-	(14)	5,861	5,847
Dividends paid	-	-	(1,231)	(1,231)
Balance as at 30 SEPTEMBER 2012	<u>82,046</u>	<u>(2,897)</u>	<u>39,387</u>	<u>118,536</u>
<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>

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