

**JERASIA CAPITAL BERHAD ( 503248-A)**  
**INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE**  
**THIRD QUARTER ENDED 31 DECEMBER 2012**  
( The figures have not been audited )

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

	<b>Current Quarter Ended 31/12/2012 RM '000</b>	<b>Comparative Quarter Ended 31/12/2011 RM '000</b>	<b>9 Months Cumulative To Date 31/12/2012 RM '000</b>	<b>Comparative 9 Months Cumulative to 31/12/2011 RM '000</b>
<b>Revenue</b>	80,798	87,644	239,914	233,786
Other Income	(174)	2,312	333	2,378
	<u>80,624</u>	<u>89,956</u>	<u>240,247</u>	<u>236,164</u>
Operating Expenses	(77,792)	(84,464)	(228,989)	(224,074)
Finance Costs	(518)	(554)	(1,470)	(1,527)
<b>Profit Before Tax</b>	<u>2,314</u>	<u>4,938</u>	<u>9,788</u>	<u>10,563</u>
Taxation	(454)	(1,717)	(2,067)	(2,791)
<b>Profit for the period from continuing operations to equity holders of the Company</b>	<u><b>1,860</b></u>	<u><b>3,221</b></u>	<u><b>7,721</b></u>	<u><b>7,772</b></u>
<b>Other comprehensive income</b>				
Currency translation difference arising from consolidation	(1)	(70)	(15)	343
<b>Total comprehensive income for the period to equity holders of the Company</b>	<u><u>1,859</u></u>	<u><u>3,151</u></u>	<u><u>7,706</u></u>	<u><u>8,115</u></u>
<b>Earnings Per share</b>				
- Basic for profit from continuing operations ( Sen)	2.27	3.93	9.41	9.47
- 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**

**JERASIA CAPITAL BERHAD ( 503248-A)**  
**INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE**  
**THIRD QUARTER ENDED 31 DECEMBER 2012**

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2012**

	<b>Unaudited As At End Of Current Quarter 31/12/2012 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	41,047	33,496
Intangible assets	28,744	28,366
Long term deposits	6,868	6,254
Deferred tax assets	1,505	1,452
	78,164	69,568
<b>Current assets</b>		
Inventories	60,440	49,583
Trade and other receivables	37,945	41,102
Cash and bank balances	12,009	9,772
Tax recoverable	301	301
	110,695	100,758
<b>TOTAL ASSETS</b>	188,859	170,326
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity holders of the Company</b>		
Share Capital	82,046	82,046
Reserves	38,349	31,874
<b>Total equity</b>	120,395	113,920
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Deferred tax liability	771	610
<b>Current liabilities</b>		
Trade and other payables	16,507	11,786
Short term borrowings	50,486	42,104
Taxation payable	700	1,906
	67,693	55,796
<b>Total liabilities</b>	68,464	56,406
<b>TOTAL EQUITY AND LIABILITIES</b>	188,859	170,326
Net Assets Per Share (RM) *	1.47	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**  
**THIRD QUARTER ENDED 31 DECEMBER 2012**  
( The figures have not been audited )

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW**  
**FOR THE PERIOD ENDED 31 DECEMBER 2012**

	<b>Period Ended 31/12/2012 RM'000</b>	<b>Period Ended 31/12/2011 RM'000</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax from continuing operations	9,788	10,563
Adjustments for :-		
Depreciation of property, plant and equipment	4,961	4,528
Interest Income	(1)	(3)
Interest Expenses	1,150	1,201
Property, plant and equipment written off	588	651
Inventories written off and written down	274	135
Trade receivables written off	21	-
Gain on disposal of property, plant and equipment	(40)	(2,075)
Loss on foreign exchange - unrealised	19	-
Operating profit before changes in working capital	<u>16,760</u>	<u>15,000</u>
Changes in working capital:-		
Net change in current assets	(8,014)	(6,075)
Net change in current liabilities	4,721	(3,721)
Net cash generated from operations	<u>13,467</u>	<u>5,204</u>
Interest Paid	(1,150)	(1,201)
Interest Received	1	3
Taxation Paid	(3,165)	(2,018)
Net cash generated from operating activities	<u>9,153</u>	<u>1,988</u>
<b>CASH FLOW (USED IN) / FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipments	(13,143)	(2,329)
Increase in entrance fee	(378)	-
Long term deposits	(614)	(123)
Proceeds from disposal of property, plant and equipment	75	3,173
Net cash (used in) / from investing activities	<u>(14,060)</u>	<u>721</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Bank borrowings	8,368	6,722
Dividend paid	(1,231)	(615)
Net cash generated from financing activities	<u>7,137</u>	<u>6,107</u>
Net increase in cash and cash equivalents	2,230	8,816
Net effect of exchange rate movements	(8)	149
Cash and cash equivalents brought forward	<u>8,734</u>	<u>9,611</u>
Net cash and cash equivalents carried forward	<u>10,956</u>	<u>18,576</u>
Cash and cash equivalents comprise:-		
Cash and bank balances	12,009	18,675
Bank overdraft	(1,053)	(99)
	<u>10,956</u>	<u>18,576</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**

**JERASIA CAPITAL BERHAD ( 503248-A)**  
**INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE**  
**THIRD QUARTER ENDED 31 DECEMBER 2012**  
( The figures have not been audited )

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 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>9 Months</b>				
<b><u>ENDED 31 DECEMBER 2012</u></b>				
Balance as at 1 APRIL 2012	82,046	(2,883)	34,757	113,920
Total comprehensive income for the period	-	(15)	7,721	7,706
Dividends paid	-	-	(1,231)	(1,231)
Balance as at 31 DECEMBER 2012	<u>82,046</u>	<u>(2,898)</u>	<u>41,247</u>	<u>120,395</u>
<b>9 Months</b>				
<b><u>ENDED 31 DECEMBER 2011</u></b>				
Balance as at 1 APRIL 2011	82,046	(2,963)	27,546	106,629
Total comprehensive income for the period	-	343	7,772	8,115
Dividends paid	-	-	(1,230)	(1,230)
Balance as at 31 DECEMBER 2011	<u>82,046</u>	<u>(2,620)</u>	<u>34,088</u>	<u>113,514</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