

JERASIA CAPITAL BERHAD (503248-A)
INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS FOR THE
FOURTH QUARTER ENDED 31 MARCH 2013
(The figures have not been audited)

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE QUARTER ENDED 31 MARCH 2013
CONTINUING OPERATIONS

	Current Quarter Ended 31/3/2013 RM '000	Comparative Quarter Ended 31/3/2012 RM '000	12 Months Cumulative To Date 31/3/2013 RM '000	Comparative 12 Months Cumulative to 31/3/2012 RM '000
Revenue	81,028	82,828	320,942	316,614
Other Income	116	666	449	3,043
	<u>81,144</u>	<u>83,494</u>	<u>321,391</u>	<u>319,657</u>
Operating Expenses	(80,275)	(81,128)	(309,264)	(305,202)
Finance Costs	(539)	(586)	(2,009)	(2,112)
Profit Before Tax	<u>330</u>	<u>1,780</u>	<u>10,118</u>	<u>12,343</u>
Taxation	(1,056)	(1,112)	(3,123)	(3,902)
(Loss) / Profit for the period from continuing operations to equity holders of the Company	<u>(726)</u>	<u>668</u>	<u>6,995</u>	<u>8,441</u>
Other comprehensive income				
Currency translation difference arising from consolidation	82	(262)	67	80
Total comprehensive income for the period to equity holders of the Company	<u><u>(644)</u></u>	<u><u>406</u></u>	<u><u>7,062</u></u>	<u><u>8,521</u></u>
(Loss) / Earnings Per share				
- Basic for (loss) / profit from continuing operations (Sen)	(0.88)	0.81	8.53	10.29
- 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
FOURTH QUARTER ENDED 31 MARCH 2013

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2013

	Unaudited As At End Of Current Quarter 31/3/2013 RM '000	Audited As At Preceeding Financial Year Ended 31/03/2012 RM '000
ASSETS		
Non-current assets		
Property, plant and equipment	39,250	33,496
Intangible assets	28,743	28,366
Long term deposits	6,891	6,254
Deferred tax assets	627	1,452
	75,511	69,568
Current assets		
Inventories	56,003	49,583
Trade and other receivables	36,685	41,102
Cash and bank balances	11,038	9,772
Tax recoverable	345	301
	104,071	100,758
TOTAL ASSETS	179,582	170,326
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the Company		
Share Capital	82,046	82,046
Reserves	37,705	31,874
Total equity	119,751	113,920
LIABILITIES		
Non-current liabilities		
Deferred tax liability	862	610
Current liabilities		
Trade and other payables	11,715	11,786
Short term borrowings	47,023	42,104
Taxation payable	231	1,906
	58,969	55,796
Total liabilities	59,831	56,406
TOTAL EQUITY AND LIABILITIES	179,582	170,326
Net Assets Per Share (RM) *	1.46	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 FINANCIAL YEAR ENDED 31 MARCH 2013

	Year Ended 31/3/2013 RM'000	Year Ended 31/3/2012 RM'000
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax from continuing operations	10,118	12,343
Adjustments for :-		
Depreciation of property, plant and equipment	6,672	5,964
Interest Income	(3)	(6)
Interest Expenses	1,578	1,627
Property, plant and equipment written off	882	769
Inventories written off and written down	546	203
Trade and other receivables written off	128	216
Gain on disposal of property, plant and equipment	(72)	(2,076)
Gain on foreign exchange - unrealised	(49)	(67)
Operating profit before changes in working capital	<u>19,800</u>	<u>18,973</u>
Changes in working capital:-		
Net change in current assets	(2,627)	(8,057)
Net change in current liabilities	(72)	(1,909)
Net cash generated from operations	<u>17,101</u>	<u>9,007</u>
Interest Paid	(1,578)	(1,627)
Interest Received	3	6
Taxation Paid	(3,765)	(2,770)
Net cash generated from operating activities	<u>11,761</u>	<u>4,616</u>
CASH FLOW USED IN INVESTING ACTIVITIES		
Purchase of property, plant and equipments	(13,274)	(3,876)
Increase in entrance fee	(378)	(801)
Long term deposits	(636)	(808)
Proceeds from disposal of property, plant and equipment	72	3,174
Net cash used in investing activities	<u>(14,216)</u>	<u>(2,311)</u>
CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES		
Bank borrowings	5,090	(1,989)
Dividend paid	(1,231)	(1,231)
Net cash generated from / (used in) financing activities	<u>3,859</u>	<u>(3,220)</u>
Net increase/(decrease) in cash and cash equivalents	1,404	(915)
Net effect of exchange rate movements	33	37
Cash and cash equivalents brought forward	<u>8,733</u>	<u>9,611</u>
Net cash and cash equivalents carried forward	<u>10,170</u>	<u>8,733</u>
Cash and cash equivalents comprise:-		
Cash and bank balances	11,038	9,772
Bank overdraft	(868)	(1,039)
	<u>10,170</u>	<u>8,733</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 FINANCIAL YEAR ENDED 31 MARCH 2013

	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 2013</u>				
Balance as at 1 APRIL 2012	82,046	(2,883)	34,757	113,920
Total comprehensive income for the year	-	67	6,995	7,062
Dividends paid	-	-	(1,231)	(1,231)
Balance as at 31 MARCH 2013	<u>82,046</u>	<u>(2,816)</u>	<u>40,521</u>	<u>119,751</u>
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 paid	-	-	(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>

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