

KOMARKCORP BERHAD
AND ITS SUBSIDIARIES
(Company No. 374265 - A)
(Incorporated in Malaysia)
INTERIM FINANCIAL STATEMENTS

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

For the period ended 31 October 2019

(The figures have not been audited)

	Current Qtr Ended 31/10/2019 RM'000	Comparative Qtr Ended 31/10/2018 RM'000	6 months Cumulative 31/10/2019 RM'000	6 months Cumulative 31/10/2018 RM'000
<u>Continuing Operations</u>				
Revenue	9,864	12,471	20,057	24,838
Cost of sales	(9,366)	(11,517)	(18,286)	(23,683)
Gross Profit	498	954	1,771	1,155
Other income	532	224	854	474
Employee benefits expenses	(1,926)	(1,915)	(3,892)	(3,993)
Other operating expenses	(1,095)	(927)	(2,123)	(2,424)
Finance costs	(270)	(315)	(761)	(604)
Profit/(Loss) before tax	(2,261)	(1,979)	(4,151)	(5,392)
Income tax expense	(255)	186	(505)	186
Profit/(Loss) after tax	(2,516)	(1,793)	(4,656)	(5,206)
Other Comprehensive Income				
Exchange difference on translating foreign operations	58	123	296	191
	<u>58</u>	<u>123</u>	<u>296</u>	<u>191</u>
Total Comprehensive Income/(Loss) for the period	(2,458)	(1,670)	(4,360)	(5,015)
Profit/ (Loss) attributable to:				
Equity holders of the parent	(2,516)	(1,793)	(4,656)	(5,206)
Non-controlling interests	-	-	-	-
	<u>(2,516)</u>	<u>(1,793)</u>	<u>(4,656)</u>	<u>(5,206)</u>
Total Comprehensive Income/ (Loss) attributable to:				
Equity holders of the parent	(2,458)	(1,670)	(4,360)	(5,015)
Non-controlling interests	-	-	-	-
	<u>(2,458)</u>	<u>(1,670)</u>	<u>(4,360)</u>	<u>(5,015)</u>
Basic Earnings/(Losses) per Ordinary Share (sen)	(1.42)	(1.16)	(2.63)	(3.36)
Diluted Earnings/(Losses) per Ordinary Share (sen)	(1.21)	(0.87)	(2.25)	(2.53)

This statement should be read in conjunction with the notes to interim financial report and the Company's Annual Financial Statements for the year ended 30 April 2019.

KOMARKCORP BERHAD
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CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 31 October 2019

(The figures have not been audited)

	AS AT 31/10/2019	AS AT 30/04/2019 (Audited)
	RM'000	RM'000
ASSETS		
Non-current Assets		
Property, Plant and Equipment	64,562	65,532
Deferred Tax Assets	75	74
Goodwill on Consolidation	1,750	1,750
	<u>66,387</u>	<u>67,356</u>
Current Assets		
Inventories	3,641	3,534
Trade and Other Receivables	9,181	9,290
Tax Recoverable	5	317
Cash and Bank Balances	4,393	2,938
	<u>17,220</u>	<u>16,079</u>
Total Assets	<u>83,607</u>	<u>83,435</u>
EQUITY AND LIABILITIES		
Equity attributable to the equity holders of the parent		
Share Capital	53,155	48,425
Treasury Shares, at cost	(3)	-
Reserves	1,684	6,045
Total Equity	<u>54,836</u>	<u>54,470</u>
Non-current liabilities		
Borrowings	11,946	14,032
Post Employment Benefits	302	714
Deferred tax liabilities	613	248
	<u>12,861</u>	<u>14,994</u>
Current Liabilities		
Trade and Other Payables	9,037	8,533
Borrowings	6,770	5,402
Taxation	103	36
	<u>15,910</u>	<u>13,971</u>
Total Liabilities	<u>28,771</u>	<u>28,965</u>
Total Equity And Liabilities	<u>83,607</u>	<u>83,435</u>
Net Assets per Share (RM)	0.30	0.33

This statement should be read in conjunction with the notes to interim financial report and the Company's Annual Financial Statements for the year ended 30 April 2019.

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**Condensed Consolidated Statements of Changes in Equity
For the period ended 31 October 2019**

	Attributable to Equity Holders of the Parent										
	Share Capital RM'000	Treasury Shares RM'000	Share Premium RM'000	Non- distributable						Retained Profits RM'000	Total RM'000
				General Reserve RM'000	Translation Reserve RM'000	Revaluation Surplus on PPE RM'000	Cap. Redemption Reserve RM'000	Capital Reserve	Warrant Reserve		
At 1st May 2019	48,425	-	-	361	433	11,854	-	33,882	6,017	(46,502)	54,470
Restated Retained Profits	-	-	-	-	-	-	-	-	-	(4,656)	(4,656)
Total comprehensive income for the period	-	-	-	-	296	-	-	-	-	-	296
Purchases of treasury shares	-	(4)	-	-	-	-	-	-	-	-	(4)
Warrants exercised	4,730	-	-	-	-	-	-	-	(2,448)	2,448	4,730
As at 31st October 2019	53,155	(4)	-	361	729	11,854	-	33,882	3,569	(48,710)	54,836
At 1st May 2018	48,425	(2,027)	-	361	28	11,287	-	33,882	6,017	(36,037)	61,936
Total comprehensive income for the period	-	-	-	-	191	(26)	-	-	-	(5,206)	(5,041)
Purchases of treasury shares	-	(384)	-	-	-	-	-	-	-	-	(384)
As at 31 October 2018	48,425	(2,411)	-	361	219	11,261	-	33,882	6,017	(41,243)	56,511

This statement should be read in conjunction with the notes to interim financial report and the Company's Annual Financial Statements for the year ended 30 April 2019.

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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

For the period ended 31 October 2019

(The figures have not been audited)

	6 months ended	
	31/10/2019	31/10/2018
	RM'000	RM'000
Cash Flows from Operating Activities		
(Loss)/ Profit Before Taxation	(4,151)	(5,391)
Adjustments for:		
Allowance/(reversal) for slow moving inventories	11	34
Depreciation of property, plant and equipment	2,072	2,253
Unrealised loss/ (gain) on foreign exchange, net	(592)	222
Interest expense	761	604
Interest income	(16)	(41)
(Reversal)/ allowance for expected credit loss	(119)	-
(Reversal)/ allowance for impairment losses: Amount due from associated co	87	(75)
Operating (loss)/ profit before working capital changes	(1,947)	(2,394)
(Increase)/ decrease in inventories	(445)	(24)
(Increase)/ decrease in receivables	265	1,044
Increase/ (decrease) in payables	1,208	3,312
Cash Generated from Operations	(919)	1,938
Income Taxes Paid	(74)	(175)
Interest Paid	(760)	(604)
Cash Generated from Operating Activities	(1,753)	1,159
Cash Flows from Investing Activities		
Acquisition of Property, Plant and Equipment	(424)	(6,108)
Interest Income	16	41
Share buy back	(4)	-
(Placement)/Withdrawal of Short Term Investment	-	3,099
(Placement)/Withdrawal of Pledged Deposits	-	(18)
Net Cash Used in Investing Activities	(412)	(2,986)
Cash Flows from Financing Activities		
Disposal /(Purchase) of Company's Shares	-	(384)
Proceeds from warrant shares conversion	4,730	-
(Repayment)/ Drawdown of Term Loans and other Borrowings	(884)	2,264
Net Cash Generated from Financing Activities	3,846	1,880
Net (Decrease)/Increase in Cash and Cash Equivalents	1,681	53
Effect of exchange rate changes	(575)	(25)
Cash and Cash Equivalents at Beginning of Period	1,278	1,842
Cash and Cash Equivalents at End of Period	(i) 2,384	1,870

(i) Cash and Cash Equivalents

Cash and cash equivalents included in the cash flow statements comprise the following balance sheet amounts:

	RM' 000	RM' 000
Continuing Operations		
Cash and Bank Balances	4,393	2,617
Less : Deposits pledged with licensed institutions	(816)	(747)
Bank Overdrafts	(1,193)	-
	2,384	1,870

This statement should be read in conjunction with the notes to interim financial report and the Company's Annual Financial Statements for the year ended 30 April 2019.

**KOMARKCORP BERHAD
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**NOTES TO THE INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS
FOR THE QUARTER ENDED 31 OCTOBER 2019**

A1. Basis of preparation

This interim financial report is unaudited and has been prepared in compliance with the Malaysian Financial Reporting Standards ("MFRS") 134 - Interim Financial Reporting Standards, requirements of the Companies Act 2016 and Paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa").

This interim financial report should be read in conjunction with the audited financial statements of the Group for the financial year ended 30 April 2019 except the adoption of the new or revised standards, IC Interpretation and amendments to standards.

These explanatory notes, attached to the interim financial report, provide an explanation of the events and transactions that are significant to the understanding of the changes in the financial position and performance of the Group since the financial year ended 30 April 2019.

A2. Changes in Accounting Policies

The accounting policies and methods of computations used in the preparation of the financial statements are consistent with those adopted in the audited financial statements for the year ended 30 April 2019.

The Group did not early adopted new or revised standards and amendments to standards that have been issued but not yet effective for the accounting period beginning 1 May 2019.

The initial application of the MFRSs, Amendments to MFRSs and IC Interpretations, which will be applied prospectively or which requires extended disclosures, is not expected to have any significant financial impact to the financial statements of the Group upon their first adoption.

MFRS 16: Leases

MFRS 16 replaced MFRS 117: leases, IC Interpretation 4: Determining whether an Arrangement contains a Lease, IC Interpretation 115: Operating Lease-Incentives and IC Interpretation 127: Evaluating the Substance of Transactions Involving the Legal Form of a Lease. MFRS 16 sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to account for all leases under a single on-balance sheet model similar to the accounting for finance leases under MFRS 117.

At the commencement date of a lease, a lessee recognised a liability to make lease payments and an asset representing the right to use the underlying asset during the lease term. Leases are required to recognise interest on the lease expense on the lease liability and the depreciation expense on the right-of-use asset.

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Lessor accounting under MFRS 16 is substantially the same as the accounting under MFRS 117. Lessors continued to classify all leases using the same classification principle as in MFRS 117 and distinguish between two types of leases: operating and finance leases.

The Group have assessed the estimated financial impact on its financial statements upon initial application of MFRS 16. As allowed by the transitional provision of MFRS 16, the Group have elected the modified retrospective approach with no restatement of comparative and the cumulative adjustments resulting from the initial application of MFRS 16 to be recognised in retained earnings and reserves as at 1 May 2019.

A3. Audit Report

The audit report for the financial statements of the Group for the financial year ended 30 April 2019 was not qualified.

A4. Seasonal or Cyclicity of Interim Operations

The business operations of the Group were not materially affected by any seasonal or cyclical factors.

A5. Exceptional / Extraordinary Items

There were no exceptional or extraordinary items for the current quarter.

A6. Changes in Estimates

There were no changes in estimates of the amounts reported in the prior financial years that have material effect in the current quarter.

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**NOTES TO THE INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS
 FOR THE QUARTER ENDED 31 OCTOBER 2019**

A7. Debts and Equity Securities

As at 31 October 2019, the issued and paid up ordinary share capital of the Company was increased from RM48,425,658 to RM53,155,485 by exercising of 20,564,466 units of warrants during the period, resulting in a total outstanding warrants of 29,987,455. The movements during the financial period were as follows:-

Issued and Paid up Share Capital	Ordinary shares	RM
As at 1 May 2019	164,433,704	48,425,658
Warrants exercised	20,564,466	4,729,827
As at 31 October 2019	184,998,170	53,155,485

5 year Warrants 2015/2020 ("Warrants")	Units
As at 1 May 2019	50,551,921
Exercised	(20,564,466)
As at 31 October 2019	29,987,455

During the current quarter, the Company purchased 10,000 of its own ordinary shares from the open market for a total cash consideration of RM3,547, inclusive of transaction cost, which was financed by internal funds.

As at 31 October 2019, the number of treasury shares held were 10,000 ordinary shares at a total costs of RM3,547.

A8. Dividend Paid

No dividend was proposed or paid during the current quarter.

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**NOTES TO THE INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS
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A9. Segmental Information

Manufacturing Of Self Adhesive Stickers and Trading Of Related Products (31 Oct 2019)

	Malaysia	Singapore	Thailand	Others	Elimination	Consolidation
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Revenue	8,858	5,046	8,555	909	(3,311)	20,057
Profit/ (Loss)						(2,779)
Unallocated Expenses						(627)
Interest Income						16
Finance Costs						(761)
Share of loss of associate						-
Profit/ (Loss) before taxation						(4,151)
Income Tax Expenses						(505)
Net Profit/ (Loss) for the period						(4,656)

Manufacturing Of Self Adhesive Stickers and Trading Of Related Products (31 Oct 2018)

	Malaysia	Singapore	Thailand	Others	Elimination	Consolidation
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Revenue	10,959	4,624	9,894	1,759	(2,398)	24,838
Profit/ (Loss)						(4,228)
Unallocated Expenses						(601)
Interest Income						41
Finance Costs						(604)
Share of loss of associate						-
Profit/ (Loss) before taxation						(5,391)
Income Tax Expenses						186
Net Profit/ (Loss) for the period						(5,206)

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**NOTES TO THE INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS
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A10. Property, Plant and Equipment

The revaluation figures of land and buildings have been brought forward, without any amendment to the previous period's financial statements.

A11. Material Events Subsequent to the Interim Period

There were no material events subsequent to the quarter ended 31 October 2019 to the date of this announcement.

A12. Changes in the Composition of the Group

There were no changes in the composition of the Group.

A13. Change in Contingent Liabilities or Contingent Assets

As at 31 October 2019, the Company has given a corporate guarantee in total of RM18.940 million to banks and financial institutions for banking facilities extended to its subsidiaries.

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**NOTES TO THE INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS
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**ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA LISTING
REQUIREMENTS**

B1. Review of Performance

The Group's principal activities are involved in manufacturing self-adhesive labels and OPP roll-fed and shrink sleeves for large global and small-medium customers in Malaysia, Thailand, Singapore and Indonesia.

Analysis of Current Quarter and Financial Year To Date Performance

	Individual Period (2nd quarter)		Changes (%)	6 Months Cumulative Year		Changes (%)
	Current Year Quarter	Preceding Year Corresponding Quarter		Current Year To- date	Preceding Year Corresponding Quarter	
	31/10/2019	31/10/2018		31/10/2019	31/10/2018	
	RM'000	RM'000		RM'000	RM'000	
Revenue	9,864	12,471	(20.9)	20,057	24,838	(19.2)
Profit/(Loss) Before Interest and Tax	(1,991)	(1,664)	19.7	(3,390)	(4,788)	(29.2)
Profit/(Loss) Before Tax	(2,261)	(1,979)	14.2	(4,151)	(5,392)	(23.0)
Profit/(Loss). After Tax	(2,516)	(1,793)	40.3	(4,656)	(5,206)	(10.6)
Profit/(Loss) Attributable to Ordinary Equity Holders of the Parent	(2,516)	(1,793)	40.3	(4,656)	(5,206)	(10.6)

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**NOTES TO THE INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS
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I) Analysis of Quarters Performance

For the current quarter ended 31 October 2019, the Group recorded a revenue of RM9.86 million compared to preceding year's corresponding quarter of RM12.47 million; a decrease of RM2.61 million or 20.9%. The decrease in revenue was mainly due to the price undercutting, loss of major customers and shrinkage of business regionally.

For the current quarter under review, the Group recorded a loss before tax of RM2.26 million compared to a loss before tax of RM1.98 million for the corresponding quarter in preceding year. The increase in loss was mainly due to the decrease in revenue, despite of a higher gain on foreign currency exchange of RM0.25 million.

II) Analysis of 6 months Performance

For the current period ended 31 October 2019, the Group recorded a revenue of RM20.06 million compared to preceding year's corresponding period of RM24.84 million; a decrease of RM4.78 million or 19.2%. The decrease in revenue was mainly due to the price undercutting, loss of major customers and shrinkage of business regionally.

For the current period under review, the Group recorded a loss before tax of RM4.15 million compared to a loss before tax of RM5.39 million for the corresponding period in preceding year. The decrease in loss was due to higher selling price and foreign currency exchange gain of RM0.62 million compared to foreign currency exchange loss of RM0.38 million recorded in preceding year's corresponding period.

B2. Comparison with the Preceding Quarter's Results

	Current Quarter	Immediate Preceding Quarter	Changes (%)
	31/10/2019	31/07/2019	
	RM'000	RM'000	
Revenue	9,864	10,193	(3.2)
Profit/(Loss) Before Interest and Tax	(1,991)	(1,399)	42.3
Profit/(Loss) Before Tax	(2,261)	(1,890)	19.6
Profit/(Loss) After Tax	(2,516)	(2,140)	17.6
Profit/(Loss) Attributable to Ordinary Equity Holders	(2,516)	(2,140)	17.6

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**NOTES TO THE INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS
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The Group recorded a revenue of RM9.86 million as compared to RM10.19 million for the preceding quarter, representing a marginal decrease of RM0.33 million or 3.2%. The decrease in revenue was due to lesser number of orders.

The Group recorded loss before tax of RM2.26 million compared to the loss before tax of RM1.89 million for the preceding quarter. A larger loss before tax was mainly due to the increase in cost of sales of RM0.45 million.

B3. Commentary of Prospects

The trade war between USA and China has caused uncertainties and anxieties in the global market; as a result, the customers may have taken a cautious and pessimistic approach in placing their orders.

The Group has taken steps to improve sales through more flexible and aggressive marketing strategies which include diversification of products range and attractive selling prices. Potential new customers have been identified which are expected to generate additional revenue to the Group in the next two years especially locally and in Thailand. In addition, the Group is also optimistic to improve sales through recruitment of additional sales personnel and commissioning of the newly invested machineries with more flexible packaging products. Finally the Group will take continuous steps to reduce other operating costs during the financial year.

B4. Profit Forecast or Profit Guarantee

The Group did not announce or disclose or undertake any profit forecast or profit guarantee in public documents.

B5. Board of Directors Statement on Internal Targets

The Group did not announce or disclose or undertake any profit estimates, forecast, projections or internal management targets in public documents.

B6. Taxation

Income Tax	Current Quarter (RM'000)	Year to date (RM'000)
- Current tax expenses	(47)	(141)
- Deferred tax	(208)	(364)
	(255)	(505)

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NOTES TO THE INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS
FOR THE QUARTER ENDED 31 OCTOBER 2019

B7. Status of Corporate Proposal

There were no corporate proposals announced from the date of last quarterly report to the date of this announcement.

B8. Group Borrowings and Debt Securities

Group borrowings and debt securities as at the end of the reporting period are as follows:

	As at 31 October 2019					
	Long Term		Short Term		Total borrowings	
	Foreign denomination	RM'000 denomination	Foreign denomination	RM'000 denomination	Foreign denomination	RM'000 denomination
Secured	-					
Bank Overdraft			THB 6,816,648 Exec Rate 0.138287	942		942
Bank Overdraft				251		251
Bankers' Acceptance		-		1,166		1,166
Term Loan		6,008		377		6,385
Finance Lease and Hire Purchase Liabilities	THB 8,264,003 Exc Rate 0.138287	1,143	THB 2,613,553 Exc Rate 0.138287	361	THB 10,877,556 Exc Rate 0.138287	1,504
Finance Lease and Hire Purchase Liabilities		4,795		2,113		6,908
Unsecured						
Bankers' Acceptance		-		-		-
Term Loan		-		1,560		1,560
		11,946		6,770		18,716

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	As at 31 October 2018					
	Long Term		Short Term		Total borrowings	
	Foreign denomination	RM'000 denomination	Foreign denomination	RM'000 denomination	Foreign denomination	RM'000 denomination
Secured						
Bank Overdraft		-		-		-
Bankers' Acceptance		-		2,138		2,138
Term Loans		5,561		274		5,835
Finance Lease and Hire Purchase Liabilities		-	SGD 14,018 Exc Rate 3.0208	42	SGD 14,018 Exc Rate 3.0208	42
Finance Lease and Hire Purchase Liabilities	THB 12,871,470 Exc Rate 0.126252	1,625	THB 3,169,909 Exc Rate 0.126252	400	THB 16,041,379 Exc Rate 0.126252	2,025
Finance Lease and Hire Purchase Liabilities		6,908		1,953		8,861
Unsecured						
Loans		-		-		-
		14,094		4,808		18,902

As compared to corresponding quarter of preceding year, the increase of the hire purchase liabilities was mainly due to additional finance leases for newly acquired machineries; while, the increase of term loans and loans were due to working capital needs. Interest rates for the hire purchase range from 3.86% to 3.99% per annum.

B9. Material Litigation

There is no material litigation for the period ended 31 October 2019 and as at the date of announcement.

B10. Dividend Payable

No dividend has been proposed or paid for the quarter ended 31 October 2019.

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**NOTES TO THE INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS
FOR THE QUARTER ENDED 31 OCTOBER 2019**

B11. Earnings per Share (EPS)

The calculation of basic earnings/(loss) per share is based on the net profit/(loss) attributable to ordinary shareholders of the parent and the weighted average number of ordinary shares in issue during the period.

	Current Quarter
Profit/ (Loss) attributable to Shareholders (RM)	(2,516,510)
Weighted Average Number of Ordinary Shares	177,167,343
Basic Earnings/ (Loss) Per Share (Sen)	(1.42)
Weighted Average Number of Ordinary Shares (Diluted)	207,154,798
Diluted Earnings/ (Loss) Per Share (Sen)	(1.21)

B12. Notes For Statement of Comprehensive Income

		Period Ended	Period Ended
		October 2019	October 2018
		RM'000	RM'000
a)	Interest Income	16	41
b)	Other income including investment income	222	433
c)	Interest expense	761	604
d)	Depreciation and amortization	2,072	2,253
e)	(Reversal)/allowance of Impairment loss on amount due from associated company	87	(75)
f)	Provision for and writing off of inventories	11	34
g)	Realised/unrealised foreign exchange gain/ (loss)	616	(383)
h)	(Reversal)/allowance of expected credit loss	(119)	-

