

Kotra Industres Berhad					
TESTS	2006 @ 2005-12-31	@ 2004-12-31	@ 2003-12-31	@ 2002-12-31	SCORE
<u>PROFITABILITY</u>					
1 SALES GROWTH/TURNOVER (in 000's) (% growth compared to previous year)	\$68,899 15.40%	\$59,705 24.45%	\$47,975 23.76%	\$38,765 21.70%	1
% TOTAL PROFIT GROWTH (% growth compared to previous year)	-8.22%	46.39%	165.38%	-63.13%	
2 NET PROFIT (in 000's) (% growth compared to previous year)	\$9,988 6.37%	\$9,390 23.57%	\$7,599 137.69%	\$3,197 -49.62%	1
3 OPERATING CASHFLOW (in 000's) (% growth compare to previous year)	\$11,818 100.31%	\$5,900 22.41%	\$4,820 26.21%	\$3,819 131.88%	1
4 ROA (Net Profit : Total Asset ratio)	6.99%	7.63%	8.86%	3.89%	0
5 QUALITY OF EARNINGS (Cashflow : Net Profit ratio)	118.32%	62.83%	63.43%	119.46%	1
<u>DEBT AND CAPITAL</u>					
6 TOTAL LIABILITY / ASSET RATIO	8.56%	9.43%	9.44%	10.09%	1
7 GROWTH OF RECEIVABLES (% Growth of receivables)	7.46%	21.39%	27.97%	0.00%	0
8 CURRENT LIABILITY / ASSET RATIO	25.25%	27.97%	24.02%	28.23%	1
<u>OPERATING EFFICIENCY</u>					
9 NET INCOME / TURNOVER RATIO	13.54%	17.03%	14.48%	6.75%	0
10 TURNOVER / TOTAL CURRENT ASSET RATIO	142.21%	144.00%	142.36%	132.05%	0
<u>ADDED TESTS</u>					
11 NET PROFIT : TOTAL LIABILITY RATIO	76.27%	87.67%	85.79%	31.58%	1
12 OPERATING CASHFLOW : TOTAL LIABILITY RATIO	96.60%	50.88%	59.54%	46.08%	1
TOTAL SCORE					8