

CUSCAPI BERHAD
CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2013
(The figures have not been audited)

	Note	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
		CURRENT YEAR QUARTER 31/12/2013 RM	PRECEDING YEAR CORRESPONDING QUARTER 31/12/2012 RM	CURRENT YEAR TO DATE 31/12/2013 RM	PRECEDING YEAR CORRESPONDING PERIOD 31/12/2012 RM
REVENUE	A8	12,394,069	14,177,370	48,254,703	58,942,809
COST OF SALES		<u>(4,690,015)</u>	<u>(6,521,952)</u>	<u>(21,854,289)</u>	<u>(25,021,276)</u>
GROSS PROFIT		7,704,054	7,655,418	26,400,414	33,921,533
OTHER OPERATING INCOME		236,912	61,936	1,028,076	347,369
OPERATING EXPENSES		<u>(8,415,815)</u>	<u>(5,981,561)</u>	<u>(29,544,875)</u>	<u>(27,460,540)</u>
PROFIT/(LOSS) FROM OPERATIONS		(474,849)	1,735,793	(2,116,385)	6,808,362
FINANCE COSTS		<u>(8,610)</u>	<u>(14,988)</u>	<u>(14,204)</u>	<u>(9,883)</u>
PROFIT/(LOSS) BEFORE TAXATION		(483,459)	1,720,805	(2,130,589)	6,798,479
TAXATION	B5	<u>(1,263,968)</u>	<u>(88,737)</u>	<u>(1,449,124)</u>	<u>(18,118)</u>
NET PROFIT/(LOSS) FOR THE PERIOD		(1,747,427)	1,632,068	(3,579,713)	6,780,361
OTHER COMPREHENSIVE LOSS - FOREIGN CURRENCY TRANSLATION		<u>177,913</u>	<u>(116,275)</u>	<u>10,008</u>	<u>(683,278)</u>
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		<u>(1,569,514)</u>	<u>1,515,793</u>	<u>(3,569,705)</u>	<u>6,097,083</u>
PROFIT/(LOSS) ATTRIBUTABLE TO: OWNERS OF THE PARENT		(1,788,479)	1,632,068	(3,620,765)	6,780,361
NON-CONTROLLING INTEREST		<u>41,052</u>	<u>-</u>	<u>41,052</u>	<u>-</u>
		<u>(1,747,427)</u>	<u>1,632,068</u>	<u>(3,579,713)</u>	<u>6,780,361</u>
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO: OWNERS OF THE PARENT		(1,610,566)	1,515,793	(3,610,757)	6,097,083
NON-CONTROLLING INTEREST		<u>41,052</u>	<u>-</u>	<u>41,052</u>	<u>-</u>
		<u>(1,569,514)</u>	<u>1,515,793</u>	<u>(3,569,705)</u>	<u>6,097,083</u>
Earnings per share attributable to equity holders of the parent:					
- Basic (sen)	B13	(0.41)	0.67	(0.98)	2.77
- Diluted (sen)		(0.31)	0.62	(0.76)	2.59

The unaudited Condensed Consolidated Income Statement should be read in conjunction with the audited financial statements for the year ended 31 December 2012

CUSCAPI BERHAD
CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2013
(The figures have not been audited)

	(UNAUDITED) AS AT CURRENT FINANCIAL PERIOD ENDED 31/12/2013 RM	(AUDITED) AS AT PRECEDING FINANCIAL YEAR ENDED 31/12/2012 RM
ASSETS		
Non-current assets		
Property, Plant and Equipment	6,665,378	7,057,039
Goodwill	15,693,965	15,693,965
Development Costs	19,764,879	12,587,682
Other Investments	70,000	70,000
Deferred Tax Assets	150,020	150,020
	<u>42,344,242</u>	<u>35,558,706</u>
Current Assets		
Inventories	5,535,774	4,446,099
Trade & other receivables	28,517,301	24,160,030
Deposits	14,922,334	5,423,744
Cash and bank balances	7,693,126	6,577,196
	<u>56,668,535</u>	<u>40,607,069</u>
TOTAL ASSETS	<u>99,012,777</u>	<u>76,165,775</u>
EQUITY AND LIABILITIES		
Equity attributable to owners of the parent		
Share Capital	43,352,819	24,533,507
Reserves	43,480,890	38,517,210
	<u>86,833,709</u>	<u>63,050,717</u>
Non -Controlling Interests	159,861	-
Total equity	<u>86,993,570</u>	<u>63,050,717</u>
Non-current liabilities		
Long Term Borrowings	103,200	103,200
Deferred Tax Liabilities	1,101,223	285,718
	<u>1,204,423</u>	<u>388,918</u>
Current Liabilities		
Trade & other payables	8,530,523	12,501,656
Short Term Borrowings	1,610,879	78,418
Taxation	673,382	146,066
	<u>10,814,784</u>	<u>12,726,140</u>
Total Liabilities	12,019,207	13,115,058
TOTAL EQUITY AND LIABILITIES	<u>99,012,777</u>	<u>76,165,775</u>
Net assets per share attributable to owners of the parent (RM)	0.23	0.26

The unaudited Condensed Consolidated Balance Sheet should be read in conjunction with the audited financial statements for the year ended 31 December 2012

CUSCAPI BERHAD
(Company No : 43190-H)
CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2013
(The figures have not been audited)

	Attributable to Owners of the Parent				Distributable		Non-controlling Interest	Total Equity
	Share Capital RM	Share Premium RM	Other Reserve RM	Translation Reserve RM	Accumulated Profit/(Loss) RM	Total RM		
Balance at 1 January 2013	24,533,507	14,354,913	940,768	(390,225)	23,611,754	63,050,717	-	63,050,717
Total comprehensive income for the period	-	-	-	10,008	(3,620,765)	(3,610,757)	41,052	(3,569,705)
	24,533,507	14,354,913	940,768	(380,217)	19,990,989	59,439,960	41,052	59,481,012
Issuance of new shares	18,819,312	11,516,514	-	-	-	30,335,826	-	30,335,826
Share issuance expenses	-	(543,417)	-	-	-	(543,417)	-	(543,417)
Share-based payment under ESOS	-	-	372,360	-	-	372,360	-	372,360
Transfer to Warrant reserves	-	(11,207,235)	11,207,235	-	-	-	-	-
Disposal of shares in subsidiary	-	-	-	-	-	-	118,809	118,809
Dividends	-	-	-	-	(2,771,020)	(2,771,020)	-	(2,771,020)
Balance at 31 December 2013	43,352,819	14,120,775	12,520,363	(380,217)	17,219,969	86,833,709	159,861	86,993,570
Balance at 1 January 2012	24,443,227	14,184,889	642,320	293,053	19,479,983	59,043,472	-	59,043,472
Total comprehensive income for the period	-	-	-	(683,278)	6,780,361	6,097,083	-	6,097,083
	24,443,227	14,184,889	642,320	(390,225)	26,260,344	65,140,555	-	65,140,555
Issuance of new shares	90,280	213,933	(60,457)	-	-	243,756	-	243,756
Share issuance expenses	-	(43,909)	-	-	-	(43,909)	-	(43,909)
Share-based payment under ESOS	-	-	358,905	-	108,041	466,946	-	466,946
Dividends	-	-	-	-	(2,756,631)	(2,756,631)	-	(2,756,631)
Balance at 31 December 2012	24,533,507	14,354,913	940,768	(390,225)	23,611,754	63,050,717	-	63,050,717

The unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the year ended 31 December 2012

CUSCAPI BERHAD
CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
formerly known as Datascan Berhad
CONDENSED CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2013
(The figures have not been audited)

	(UNAUDITED) AS AT CURRENT FINANCIAL PERIOD ENDED 31/12/2013 RM	(UNAUDITED) AS AT PRECEDING FINANCIAL PERIOD ENDED 31/12/2012 RM
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax	(2,130,589)	4,858,615
Adjustments for :-		
Non-cash items	4,367,481	3,266,120
Non-operating items	<u>(467,230)</u>	<u>(126,536)</u>
Operating profit before changes in working capital	1,769,662	7,998,199
Net changes in current assets	(5,446,946)	861,770
Net changes in current liabilities	<u>(3,971,134)</u>	<u>2,664,508</u>
	(7,648,418)	11,524,477
Tax recovered/(paid)	<u>(106,303)</u>	<u>(51,964)</u>
Net cash generated from operating activities	<u>(7,754,721)</u>	<u>11,472,513</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(1,502,637)	(1,967,698)
Development costs paid	(9,549,203)	(3,003,147)
Net cash outflow from acquisition of subsidiary	-	(6,137,571)
Interest received	481,434	132,793
Proceeds on disposal of shares in subsidiary	400,000	-
Net cash generated/used in investing activities	<u>(10,170,406)</u>	<u>(10,947,536)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Bank borrowings (net)	1,532,461	212,607
Interest paid	(14,204)	(6,257)
Dividend paid to shareholders	(2,771,020)	(2,756,631)
Share issuance expenses	(543,416)	(21,409)
Net proceeds from issuance of shares	<u>30,335,826</u>	<u>243,756</u>
Net cash used in financing activities	<u>28,539,647</u>	<u>(2,327,934)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	10,614,520	(1,802,957)
CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL PERIOD	<u>12,000,940</u>	<u>14,525,422</u>
CASH AND CASH EQUIVALENTS AT THE END OF FINANCIAL PERIOD	<u>22,615,460</u>	<u>12,722,465</u>
Cash and cash equivalents comprise :-		
Deposits	14,922,334	5,386,047
Cash and bank balances	<u>7,693,126</u>	<u>7,336,418</u>
	<u>22,615,460</u>	<u>12,722,465</u>

The unaudited Condensed Consolidated Cash Flow Statement should be read in conjunction with the audited financial statements for the year ended 31 December 2012