ISS CONSULTING SOLUTIONS BERHAD ("ISS") (675362 - P)
Incorporated in Malaysia

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2011
(The figures have not been audited)

	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	CURRENT YEAR QUARTER 31.03.2011 RM'000	PRECEDING YEAR CORRESPONDING QUARTER 31.03.2010* RM'000	CURRENT YEAR-TO-DATE 31.03.2011 # RM'000	PRECEDING YEAR CORRESPONDING PERIOD 31.03.2010* RM'000
Revenue	21,201	N/A	61,538	N/A
Cost of sales	(14,005)	N/A	(39,906)	N/A
Gross profits	7,196	N/A	21,632	N/A
Other operating income	1,572	N/A	3,684	N/A
Other operating expenses	(15,153)	N/A	(40,063)	N/A
Finance costs	(485)	N/A	(704)	N/A
Loss before tax	(6,870)	N/A	(15,451)	N/A
Tax expense	(1,190)	N/A	(2,578)	N/A
Loss for the financial period	(8,060)	N/A	(18,029)	N/A
Other comprehensive income, net of tax				
Foreign currency translation differences for foreign operations	(203)	N/A	160	N/A
Other comprehensive income for the financial period, net of tax	(203)	N/A	160	N/A
Total compresensive loss for the financial period	(8,263)	N/A	(17,869)	N/A
Loss attributable to:-				
Equity holders of the parent	(8,092)	N/A	(17,942)	N/A
Minority interests	32	N/A	(87)	N/A
Loss for the financial period	(8,060)	N/A	(18,029)	N/A
Total comprehensive loss attributable to:-				
Equity holders of the parent	(8,295)	N/A	(17,782)	N/A
Minority interests	32	N/A	(87)	N/A
Total compresensive loss for the financial period	(8,263)	N/A	(17,869)	N/A
Loss per ordinary share (sen)				
-Basic	(0.60)	N/A	(1.33)	N/A

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the accompanying explanatory notes to the interim financial report.

** No comparative figures are presented following the reverse acquisition of ISS Consulting Solutions Berhad ("ISS") by Diversified Gateway Bhd ("DGB") as explained in Note 3.1 (i) to the interim financial report.*

 # The current year-to-date covers period from 1 April 2010 to 31 March 2011 as explained in Note 3.1 (i) to the interim financial report.

ISS CONSULTING SOLUTIONS BERHAD ("ISS") (675362-P)
Incorporated in Malaysia

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2010

	Unaudited As at End of Current Financial Quarter 31.03.2011 # RM'000	Audited As at Preceding Financial Year End 31.03.2010 * RM'000
ASSETS		
Non-Current Assets		
Property, plant and equipment	1,373	743
Goodwill	13,928	-
Deferred tax assets	301	330
	15,602	1,073
Current Assets		
Other investments	1,115	1,144
Inventories	8,527	10,292
Trade receivables	19,112	8,710
Other receivables, deposits and prepayments	12,718	1,704
Amounts owing by related companies	1,829	1,342
Current tax assets	561	379
Cash and cash equivalents	23,502	25,679
	67,364	49,250
TOTAL ASSETS	82,966	50,323
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the Company		
Share capital	135,588	630
Reverse acquisition reserve	(115,767)	-
Exchange translation reserve	160	-
Retained earnings	22,922	40,864
	42,903	41,494
Minority interests	-	-
TOTAL EQUITY	42,903	41,494
Non-Current Liabilities		
Hire purchase and lease creditors	71	150
	71	150
Current Liabilities		
Trade payables	8,774	3,467
Other payables, deposits and accruals	17,768	4,956
Amounts owing to ultimate holding company	248	48
Amounts owing to related companies	2,161	121
Borrowings	10,933	-
Hire purchase and lease creditors	79	87
Current tax payables	29	-
	39,992	8,679
TOTAL LIABILITIES	40,063	8,829
TOTAL EQUITY AND LIABILITIES	82,966	50,323
	-	-
Net assets per share (sen)	3.19	3.77 #

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the accompanying explanatory notes to the interim financial report.

** The latest audited Statement of Financial Position of Diversified Gateway Berhad ("DGB") as at 31 March 2010 has been presented as the comparative Statement of Financial Position, following the reverse acquisition of ISS by DGB as explained in Note 3.1 (ii) to the interim financial report.*

 # The net assets per share as at 31 March 2010 is calculated based on newly issued 1,100,000,000 ordinary shares of RM0.10 each in ISS Consultings Solutions Bhd ("ISS") issued in exchange of 630,000 ordinary shares of RM1.00 each in DGB following the reverse acquisition of ISS by DGB as explained in Note 3.1 to the interim financial report.

ISS CONSULTING SOLUTIONS BERHAD ("ISS") (675362-P)
Incorporated in Malaysia

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2011
(The figures have not been audited)

	<---- Attributable to equity holders of the Company ---->					
	<---------- Non-distributable ---------->			Distributable		
	Ordinary shares RM'000	**Reverse acquisition reserve RM'000**	**Exchange translation reserve RM'000**	**Retained earnings RM'000**	**Minority interests RM'000**	**Total equity RM'000**
Twelve Months Financial Year Ended 31 March 2011						
Balance as at 1 April 2010	630	-	-	40,864	-	41,494
Issuance of shares pursuant to acquisition of DGB	110,000	-	-	-	-	110,000
Adjustment arising from reverse acquisition	24,958	(115,767)	-	-	87	(90,722)
Total comprehensive income / (loss) for the financial year	-	-	160	(17,942)	(87)	(17,869)
Balance as at 31 March 2011	135,588	(115,767)	160	22,922	-	42,903

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the accompanying explanatory notes to the interim financial report.

 # The current year-to-date covers period from 1 April 2010 to 31 March 2011 as explained in Note 3.1 (i) to the interim financial report.

** No comparative figures are presented following the reverse acquisition of ISS Consulting Solutions Berhad ("ISS") by Diversified Gateway Bhd ("DGB") as explained in Note 3.1 (i) to the interim financial report.*

ISS CONSULTING SOLUTIONS BERHAD ("ISS") (675362-P)
Incorporated in Malaysia

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2011

	CUMULATIVE QUARTER	
	CURRENT YEAR-TO-DATE #	PRECEDING YEAR CORRESPONDING PERIOD
	31.03.2011 RM'000	31.03.2010* RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before tax	(15,451)	N/A
Adjustment for non-cash items	6,605	N/A
Operating loss before working capital changes	(8,846)	N/A
Net changes in assets	(1,045)	N/A
Net changes in liabilities	(3,312)	N/A
Net cash sued in operations	(13,203)	N/A
Tax paid	(2,639)	N/A
Tax refund	161	N/A
Net cash used in operating activities	(15,681)	N/A
CASH FLOWS FROM INVESTING ACTIVITIES		
Placement of fixed deposits pledged	(3,252)	N/A
Acquisition of subsidiary companies, net of cash and cash equivalents acquired	5,073	N/A
Other investments	(54)	N/A
Interest received	324	N/A
Net cash from investing activities	2,091	N/A
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment to financial institutions	(1,227)	N/A
Interest paid	(631)	N/A
Net cash used in financing activities	(1,858)	N/A
Net decrease in cash and cash equivalents	(15,448)	N/A
Cash and cash equivalents at 1 April 2010/2009**	21,447	N/A
Effect of foreign exchange on opening balance	170	N/A
Cash and cash equivalents at 31 March 2011/2010**	6,169	N/A

*** Cash and cash equivalents at the beginning and end of the financial period are net of deposits pledged to banks.*

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the accompanying explanatory notes to the interim financial report.

** No comparative figures are presented following the reverse acquisition of ISS by Diversified Gateway Bhd (DGB) as explained in Note 3.1 (i) to the interim financial report.*

 # The current year-to-date covers period from 1 April 2010 to 31 March 2011 as explained in Note 3.1 (i) to the interim financial report.

1 Basis of preparation

The interim financial report is unaudited and has been prepared in accordance with the requirements of Financial Reporting Standard ("FRS") 134, Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities") for the ACE Market.

The explanatory notes attached to the interim financial report provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the previous financial year ended 31 March 2010.

2 Change of Accounting Year End

Following the completion of the Reverse Acquisition as explained in Note 3.1 below, the Company has changed its financial year end from 31 December to 31 March to coincide with the financial year end of its Holding Company.

3 Significant Accounting Policies

3.1 FRS 3 Business Combinations - Reverse Acquisition

On 12 October 2009, the Company entered into a conditional share sale agreement with the shareholders of Diversified Gateway Berhad ("DGB"), namely Formis Holdings Berhad ("FHB") and the management team of DGB (collectively known as "existing shareholders of DGB"), for the acquisition of the entire issued and paid-up share capital of DGB ("the Acquisition"). The total consideration for the Acquisition amounted to RM110,000,000 and was satisfied by the issuance of 1,100,000,000 new ordinary shares of RM0.10 each of the Company at par. Upon completion of the Acquisition on 14 April 2010, the Company became the legal holding company of DGB and the existing shareholders of DGB became the majority shareholders of the Company.

In accordance with *FRS 3 Business Combinations*, the aforementioned business combination between ISS and DGB is treated as a reverse acquisition whereby for accounting purpose, the acquirer is DGB and the acquiree is ISS.

Under the reverse acquisition method of accounting, even though the consolidated financial statements of the combined entity are issued under the name of the legal holding company, i.e. ISS, the consolidated financial statements represents a continuation of the historical financial statements of the legal subsidiary, i.e. DGB.
Accordingly: -

i) the results of ISS, prior to the completion of the reverse acquisition, for the quarter from 1 January 2010 to 31 March 2010 has been treated as pre-acquisition reserve. Hence, the current year-to-date of the condensed consolidated Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows covers a 12-month period from 1 April 2010 to 31 March 2011.

No comparative figures are presented for these statements as DGB, a non-listed public limited liability company, did not make any interim financial reporting prior to the reverse acquisition;

ii) the latest audited Statement of Financial Position of DGB as at 31 March 2010 has been presented as the comparative Statement of Financial Position; and

iii) the amount recognised as issued equity in the consolidated Statement of Financial Position shall be determined by adding the issued equity of DGB (the legal subsidiary) immediately before the business combination to the cost of the combination determined. However, the share capital appearing in the consolidated Statement of Financial Position shall reflect the share capital of ISS (the legal parent), including the share capital issued by ISS to effect the combination, in total of RM135,588,000.

3.2 Changes in accounting policies

The significant accounting policies adopted are consistent with those previously adopted in the audited financial statements of the Group for the financial year ended 31 March 2010 saved for the adoption of all the new/revised FRSs, Improvements to FRSs and IC Interpretations that are relevant to the Group's operations and effective for financial periods beginning on or after 1 July 2009 and 1 January 2010 as follows: -

FRSs / IC Interpretations		Effective for financial periods beginning on or after
Amendments to FRS 1	First-time Adoption of Financial Reporting Standards: Cost of an Investment in a Subsidiary, Jointly Controlled Entity or Associate	1 January 2010
FRS 4	Insurance Contracts	1 January 2010
FRS 7	Financial Instruments : Disclosures	1 January 2010
Amendments to FRS 7	Financial Instruments: Disclosures: Reclassification of financial assets and reclassification of financial assets -effective date and transition	1 January 2010
FRS 8	Operating Segments	1 July 2009
Amendments to FRS 8	Operating Segments	1 January 2010
FRS 101 (revised)	Presentation of Financial Statements	1 January 2010

3.2 Changes in accounting policies (continued)

FRSs / IC Interpretations		Effective for financial periods beginning on or after
Amendments to FRS 107	Statement of Cash Flows	1 January 2010
Amendments to FRS 108	Accounting Policies, Changes in Accounting Estimates and Errors	1 January 2010
Amendments to FRS 110	Events After the Balance Sheet Date	1 January 2010
Amendments to FRS 116	Property, Plant and Equipment	1 January 2010
Amendments to FRS 117	Leases	1 January 2010
Amendments to FRS 118	Revenue	1 January 2010
Amendments to FRS 119	Employee Benefits	1 January 2010
FRS 123 (revised)	Borrowing Costs	1 January 2010
Amendments to FRS 123	Borrowing Costs	1 January 2010
Amendments to FRS 127	Consolidated and Separate Financial Statements: Cost of an Investment in a Subsidiary, Jointly Controlled Entity or Associate	1 January 2010
Amendments to FRS 127	Consolidated and Separate Financial Statements	1 January 2010
Amendments to FRS 132	Financial Instruments: Presentation: Puttable financial instruments and obligations arising on liquidation and transitional provision relating to compound financial instruments	1 January 2010
Amendments to FRS 134	Interim Financial Reporting	1 January 2010
Amendments to FRS 136	Impairment of Assets	1 January 2010
Amendments to FRS 138	Intangible Assets	1 January 2010
FRS 139	Financial Instruments: Recognition and Measurement	1 January 2010
Amendments to FRS 139	Financial Instruments: Recognition and Measurement	1 January 2010
IC Interpretation 9	Reassessment of Embedded Derivatives	1 January 2010
Amendments to IC Interpretation 9	Reassessment of Embedded Derivatives: Embedded Derivatives	1 January 2010
IC Interpretation 10	Interim Financial Reporting and Impairment	1 January 2010

By virtue of the exemption provided under Paragraph 44AB of FRS 7 and Paragraph 103AB of FRS 139, the impact of applying FRS 7 and FRS 139 on its financial statements upon first adoption of these FRSs as required by Paragraph 30(b) of FRS 108 is not disclosed.

Other than the effect of the application of FRS 8, FRS 101 (revised) and FRS 139 described below, the application of the above new/revised FRSs, Amendments to FRSs and IC Interpretations did not result in any significant changes in the accounting policies and presentation of the financial results of the group: -

(a) FRS 8: Operating Segments

FRS 8 requires segment information to be presented on a similar basis to that used for internal reporting purposes. As a result, the Group's segmental reporting had been presented based on the internal reporting and provided to the Chief Executive Officer, who is the Group's chief operating decision maker. Comparative information has been re-presented so that it is in conformity with this Standard. This Standard only impacts presentation and disclosures aspects, there is no impact on the financial position and result of the Group.

(b) FRS 101 (revised): Presentation of Financial Statements

FRS 101 (revised) introduces the titles "statement of financial position" and "statement of cash flows" to replace the current titles "balance sheet" and "cash flow statement" respectively. A new statement known as the 'statement of comprehensive income' is also introduced whereby all non owner changes in equity are required to be presented in either one statement of comprehensive income or in two statements (i.e. a separate income statement and a statement of comprehensive income). Components of comprehensive income are not permitted to be presented in the statement of changes in equity. This Standard also introduces a new requirement to present a statement of financial position as at the beginning of the earliest comparative period if there are applications of retrospective restatements that are defined in FRS 108, or when there are reclassifications of items in the financial statements. The adoption of this Standard has resulted in the Group presenting both the income statement and statement of comprehensive income under one statement of comprehensive income. Comparative information has been re-presented so that it is in conformity with the revised Standard. Apart from the new presentation and disclosure requirements described, this Standard does not have any other impact on the consolidated financial statements.

(c) FRS 139: Financial Instruments: Recognition and Measurement

The adoption of FRS 139 has resulted in changes to accounting policies relating to recognition and measurement of the Group's financial instruments. Financial instruments are recorded initially at fair value plus, in the case of a financial instrument not at fair value through profit or loss, transactions costs that are directly attributable to the acquisition or issue of the financial instrument. Subsequent measurement of the financial instruments at the balance sheet date reflects the designation of the financial instruments. The Group categorises financial instruments as follows: -

3.2 Changes in accounting policies (continued)

(c) <u>FRS 139: Financial Instruments: Recognition and Measurement (continued)</u>

<u>Financial assets</u>

Financial assets are classified as loans and receivables, available-for-sale (AFS) financial assets, financial assets at fair value through profit or loss, held-to-maturity (HTM) investments, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

The Group's financial assets include loans and receivables, cash and bank balances, time deposits and financial assets at fair value through profit or loss.

(I) Loans and receivables

Loans and receivables category comprises debts instruments that are not quoted in an active market, trade and other receivables and cash and cash equivalents. Under FRS 139, loans and receivables are initially measured at fair value plus transaction costs and subsequently measured at amortised cost using the effective interest method ("EIR"). Gains and losses arising from the derecognition of the loans and receivables, EIR amortisation and impairment losses are recognised in the profit or loss.

(II) Financial assets at fair value through profit or loss

Fair value through profit or loss category comprises financial assets that are held for trading, including derivatives (except for derivative that is a financial guarantee contract or a designated and effective hedging instrument) or financial assets that are specifically designated into this category upon initial recognition. Derivatives that are linked to and must be settled by delivery of unquoted equity instruments whose fair values cannot be reliably measured are measured at cost. Other financial assets categorised as fair value through profit or loss are subsequently measured at their fair values with the gain or loss recognised in profit or loss.

<u>Financial liabilities</u>

All financial liabilities are subsequently measured at amortised cost other than those categorised as fair value through profit or loss. The Group's financial liabilities include loans and borrowings and payables which are measured at amortised cost.

(III) Loans and borrowings

Under FRS 139, loans and borrowings are initially recognised at fair value plus directly attributable transaction costs. Loans and borrowings are subsequently measured at amortised cost using the effective interest method. Any difference between the proceeds (net of transaction costs) and the redemption value is recognised in profit or loss over the period of the loans and borrowings using the effective interest method. Prior to 1 April 2010, loans and borrowings were subsequently measured at amortised cost using the straight line method.

(IV) Payables

Prior to 1 April 2010, payables are measured initially and subsequently at cost. Under FRS 139, payables are initially recognised at fair value, which is usually the original invoiced amount and subsequently measured at amortised cost using the effective interest method.

<u>Impact on Opening Balances</u>

There are no impact on opening balances arising from the adoption of FRS 139, hence the opening balances of the groups' consolidated statement of financial position and consolidated statement of changes in equity as at 1 April 2010 are not restated.

The adoption of FRS 139 does not have any significant impact on the profit for the financial year-to-date.

4 Qualification of independent auditors' report on preceding annual audited financial statements

The independent auditors' report on the Group's annual audited financial statements for the preceding financial year was not qualified.

5 Seasonal and cyclical factors

The business of the Group was not affected by any significant seasonal and cyclical factors during the current financial year under review.

6 Unusual items due to their nature, size or incidence

Saved as those arising from the reverse acquisition as explained in Note 3.1, the effects arising from the adoption of FRS 139 as disclosed in Note 3.2 and Note 7 of this report, there were no unusual items affecting the assets, liabilities, equity, net income, or cash flows due to their nature, size, or incidence during the current financial year under review.

7 Material changes in estimates

There were no material changes in estimates of amounts reported in prior financial years. Thus, there is no material effect in the financial statements of the current financial year under review.

8 Debt and equity securities

There were no issuance, cancellation, repurchase, resale and repayment of debt securities of the Group and equity securities of the Company during the financial year under review other than the issuance of 1,100,000,000 ordinary shares pursuant to the acquisition of DGB as described in Note 3.1 of this report.

9 Dividends paid

No dividend has been paid in the current financial year under review.

10 Segmental reporting

Effective 1 April 2010, the Group has adopted the basis of segmentation in accordance to FRS 8, Operating Segments. The Group has two strategic business segments, Networks and Solutions. These business segments offer different products and services, and are managed separately. For each of the strategic business segment, the Chief Executive Officer reviews internal management reports on a quarterly basis.

The following summarizes the nature of the business of each of the business segment: -

- Networks - Provision of a comprehensive range of tele/data communication and networking solutions and services
- Solutions - Provision of integrated business solutions based on SAP software

	Networks RM'000	Solutions RM'000	Others RM'000	Adjustment/ Eliminations RM'000	Total RM'000
Twelve Months Financial Year Ended 31 March 2011					
External sales	30,967	30,571	-	-	61,538
Inter segment sales	-	673	-	(673)	-
Total Sales	30,967	31,244	-	(673)	61,538
Segment results	7,610	(18,102)	(4,652)	-	(15,144)
Interest expense					(631)
Interest Income					324
Loss before taxation					(15,451)
Segment assets	45,671	23,364	13,931	-	82,966

No comparative figures are presented following the reverse acquisition of ISS by DGB as explained in Note 3.1 (i) of this report.

11 Carrying amount of revalued assets

There were no changes to the valuation of property, plant and equipment during the current financial year under review.

12 Subsequent events

Saved as disclosed in Note 2, there are no other material events announced subsequent to the end of the current financial year under review.

13 Changes in the composition of the Group

On 12 October 2009, the Company entered into a conditional share sale agreement with the shareholders of DGB, namely FHB and the management team of DGB, for the acquisition of the entire issued and paid-up share capital of DGB (“the Acquisition”). The total consideration for the Acquisition amounted to RM110,000,000 and was satisfied by the issuance of 1,100,000,000 new ordinary shares of RM0.10 each of the Company at par. Upon completion of the Acquisition on 14 April 2010, the Company became the legal holding company of DGB whereas the existing shareholder of DGB became the majority shareholders of the Company.

There were no other changes in the composition of the Group during the current financial year under review.

14 Changes in contingent liabilities or contingent assets

There were no changes in contingent liabilities or contingent assets of the Group since the previous financial quarter.

15 Capital commitments

There were no capital commitments during the current financial year under review.

ISS CONSULTING SOLUTIONS BERHAD ("ISS") (675362 - P)

Additional information required by Bursa Securities Listing Requirements
For the Quarter Ended 31 March 2011

1 Review of performance

The Group recorded RM21.2 million of revenue in the current quarter under review. The Group has incurred a loss before tax for the current quarter under review of RM6.9 million. The loss is mainly due to: -

(i) an impairment of goodwill of RM3.7 million of one of the subsidiaries; and

(ii) a cost written off for a foreseeable loss of RM2.7 million in one of the existing project of a subsidiary.

For the financial year ended 31 March 2011, the Group recorded RM61.5 million of revenue. The Group incurred a loss before tax of RM15.5 million. The loss is mainly due to: -

(i) a lower level of revenue recognition of Solutions segment;

(ii) an impairment of goodwill of RM3.7 million of one of the subsidiaries; and

(iii) a cost written off for a foreseeable loss of RM2.7 million in one of the existing project of a subsidiary.

The were no comparative figures in the preceding financial year as DGB, a non-listed public limited liability company, did not make any interim financial reporting prior to the reverse acquisition as explained in Note 3.1 (i) to the Interim Financial Report of the current quarter.

2 Variation of results against preceding quarter

	3 months ended 31.03.2011 RM'000	3 months ended 31.12.2010 RM'000
Loss before tax	(6,870)	(2,629)

Comparing to the results against the preceding quarter, the group's loss before tax for the current quarter under review has increased mainly due to: -

(i) an impairment of goodwill of RM3.7 million of one of the subsidiaries; and

(ii) a cost written off for a foreseeable loss of RM2.7 million in one of the existing project of a subsidiary.

3 Current year prospects

Following the completion of the acquisition of DGB, the Board of Directors expects the performance of the Group to improve in the future.

4 Profit forecast

Not applicable.

5 Tax expense

	Current quarter ended 31.03.2011 RM'000	Preceding year corresponding quarter ended 31.03.2010* RM'000	Current period-to-date 31.03.2011 # RM'000	Preceding year corresponding period ended 31.03.2010* RM'000
Current tax expense				
- Malaysian taxation	630	N/A	1,816	N/A
- Foreign taxation	434	N/A	434	N/A
Under provision in prior periods/years				
- Malaysian taxation	-	-	20	-
- Foreign taxation	(100)	N/A	82	N/A
	964	N/A	2,352	N/A
Deferred taxation				
- origination and reversal of temporary differences	226	N/A	226	N/A
	1,190	N/A	2,578	N/A

The Group's effective tax rate for the current financial quarter is higher than the statutory tax rate as profits of certain subsidiaries cannot be set-off against losses of other subsidiaries for tax purposes as these subsidiaries are not able to satisfy the conditions for group relief.

** The were no comparative figures in the preceding financial year as DGB, a non-listed public limited liability company, did not make any interim financial reporting prior to the reverse acquisition as explained in Note 3.1 (i) to the Interim Financial Report of the current quarter.*

 # The current year-to-date covers period from 1 April 2010 to 31 March 2011 as explained in Note 3.1 (i) to the interim financial report.

ISS CONSULTING SOLUTIONS BERHAD ("ISS") (675362 - P)

Additional information required by Bursa Securities Listing Requirements
For the Quarter Ended 31 March 2011

6 Unquoted investments and properties

There were no sales of any unquoted investments and/or properties during the financial quarter under review.

7 Marketable securities

As at 31 March 2011, the quoted investments included in other short term investments are as follows: -

	RM'000
At cost	2,203
Less: Fair value adjustment	
- Opening balance	(1,060)
- Current quarter	(28)
At fair value	1,115
At market value	1,115

8 Status of corporate proposals

There were no corporate proposals announced or outstanding as at the date of this report.

9 Borrowings and debts securities

The Group's bank borrowings as at 31 March 2011 are as follows:

	RM'000
Short term bank borrowings - secured	
- Denominated in RM	10,933

10 Realised and unrealised Profits

On 25 March 2010, Bursa Malaysia Securities Berhad ("Bursa Securities") issued a directive to all listed issuers pursuant to Rules 2.07 and 2.23 of Bursa Securities ACE Market Listing Requirements. The directive requires all listed issuers to disclose the breakdown of the unappropriated profits or accumulated losses as at the end of the reporting period, into realised and unrealised profits or losses.

On 20 December 2010, Bursa Securities further issued guidance on the disclosure and the format required.

The breakdown of retained profits of the Group as at the reporting date, into realised and unrealised profits, pursuant to the directive, is as follows:

	31.03.2011 RM'000	31.12.2010 RM'000
Total retained profits of the Group: -		
- Realised	21,671	29,765
- Unrealised - in respect of deferred tax recognised in the statement of comprehensive income	104	330
- in respect of other items of income and expense	1,147	919
Total Group retained profits as per consolidated accounts	22,922	31,014

The determination of realised and unrealised profits is based on the Guidedance on Special Matter No. 1, Determination of Realised and Unrealised Profits or Losses in the Context of Disclosures Pursuant to Bursa Securities Listing Requirements , issued by the Malaysian Institute of Accountants on 20 December 2010.

The disclosure of realised and unrealised profits above is solely for complying with the disclosure requirements stipulated in the directive of Bursa Securities and should not be applied for any other purposes.

11 Off balance sheet financial instruments

The Group does not have any financial instruments with off balance sheet risk as at the date of this report.

12 Changes in material litigation

Please refer to the Summary of Material Litigation attached for further details.

13 Dividends

No dividends have been recommended during the financial quarter under review.

Additional information required by Bursa Securities Listing Requirements
For the Quarter Ended 31 March 2011

14 Loss per ordinary share

(a) Basic loss per ordinary share

Basic loss per ordinary share for the financial period under review is calculated based on the Group's loss after tax and minority interests divided by the weighted average ("WA") number of ordinary shares in issue during the financial period.

	Current quarter ended		Current year-to-date	
	31.03.2011	31.03.2010*	31.03.2011 #	31.03.2010*
Loss after tax and minority interests (RM'000)	(8,092)	N/A	(17,942)	N/A
WA number of ordinary shares in issue ('000)	1,355,877	N/A	1,346,764	N/A
Basic loss per ordinary share (sen)	(0.60)	N/A	(1.33)	N/A

** The were no comparative figures in the preceding financial year as DGB, a non-listed public limited liability company, did not make any interim financial reporting prior to the reverse acquisition as explained in Note 3.1 (i) to the Interim Financial Report of the current quarter.*

 # The current year-to-date covers period from 1 April 2010 to 31 March 2011 as explained in Note 3.1 (i) to the interim financial report.

(b) Fully diluted earnings per ordinary share

The Group has no potential ordinary shares in issue as at 31 March 2011 and therefore, diluted earnings per share has not been presented.

ISS CONSULTING SOLUTIONS BERHAD ("ISS") (675362 - P)

SUMMARY OF STATUS OF LEGAL CLAIMS AS AT 25 MAY 2011

A. MATERIAL LITIGATION AGAINST THE GROUP

No.	Parties to the Suit	Case / Summons No.	Court	Latest Status
1	Wills Consulting Pte. Ltd. (Plaintiff) vs Ledge Consulting Pte Ltd (Defendant) Ledge Consulting Pte Ltd (Plaintiff in Counterclaim) vs 1) Wills Consulting Pte. Ltd and 2) William Toh Geok Kim (Defendants in Counterclaim)	MC Suit No. 530 of 2011/D	Subordinate Court of the Republic of Singapore	Ledge Consulting Pte Ltd ("Ledge") has on 22 February 2011, filed its defence together with a counterclaim against Wills Consulting Pte Ltd ("Wills") and one William Toh Geok Kim for, inter alia, the following:- (a) the sum of SGD1,472,353.46 with interest at the rate of 5.33% per annum from the date of issue of the counterclaim to the date of judgment or payment; (b) alternatively the sum of SGD698,269.35 with interest at the rate of 5.33% per annum from the date of issue of the counterclaim to the date of judgment or payment; and (c) costs. The counterclaim is in respect of a writ of summons issued by Wills against Ledge claiming for the sum of SGD64,000 being the outstanding payment for consultancy services pursuant to a letter of offer dated 12 July 2010 which is disputed by Ledge. As the amount of the claim has exceeded the jurisdiction of the Magistrates Court, Ledge has successfully applied to transfer the case to the High Court of the Republic of Singapore.