

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME  
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2013**  
(The figures have not been audited)

	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	THREE MONTHS ENDED 31		NINE MONTHS ENDED 31	
	DECEMBER		DECEMBER	
	2013	2012	2013	2012
	RM'000	RM'000	RM'000	RM'000
Revenue	17,862	19,462	52,760	54,788
Cost of sales	(10,350)	(9,337)	(29,342)	(32,486)
Gross profits	7,512	10,125	23,418	22,302
Other operating income	100	408	1,501	1,440
Other operating expenses	(7,719)	(6,519)	(21,540)	(18,812)
Finance costs	(305)	(164)	(875)	(818)
<b>(Loss) / Profit before tax</b>	<b>(412)</b>	<b>3,850</b>	<b>2,504</b>	<b>4,112</b>
Tax expense	(189)	(1,328)	(1,193)	(1,805)
<b>(Loss) / Profit for the financial period</b>	<b>(601)</b>	<b>2,522</b>	<b>1,311</b>	<b>2,307</b>
<b>Other comprehensive income / (loss), net of tax</b> <b>- Item that may be reclassified subsequently to profit or loss</b>				
Foreign currency translation differences for foreign operations	(17)	4	(219)	(302)
<b>Other comprehensive (loss) / income for the financial period, net of tax</b>	<b>(17)</b>	<b>4</b>	<b>(219)</b>	<b>(302)</b>
<b>Total comprehensive (loss) / income for the financial period</b>	<b>(618)</b>	<b>2,526</b>	<b>1,092</b>	<b>2,005</b>
<b>(Loss) / Profit attributable to:-</b>				
Owners of the Company	(602)	2,527	1,310	2,314
Non-controlling interest	1	(5)	1	(7)
<b>(Loss) / Profit for the financial period</b>	<b>(601)</b>	<b>2,522</b>	<b>1,311</b>	<b>2,307</b>
<b>Total comprehensive (loss) / income attributable to:-</b>				
Owners of the Company	(619)	2,531	1,091	2,012
Non-controlling interest	1	(5)	1	(7)
<b>Total comprehensive (loss) / income for the financial period</b>	<b>(618)</b>	<b>2,526</b>	<b>1,092</b>	<b>2,005</b>
(Loss) / Earnings per ordinary share (sen)				
-Basic	(0.04)	0.19	0.10	0.17

*(The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the accompanying explanatory notes to the interim financial report and the audited financial statements for the financial year ended 31 March 2013.)*

**DIVERSIFIED GATEWAY SOLUTIONS BERHAD ("DGSB")** (675362-P)  
 Incorporated in Malaysia

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
 AS AT 31 DECEMBER 2013**

	<b>Unaudited As at 31.12.2013 RM'000</b>	<b>Audited As at 31.03.2013 RM'000</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	1,447	1,563
Goodwill	8,675	8,675
Deferred tax assets	23	23
	<u>10,145</u>	<u>10,261</u>
<b>Current Assets</b>		
Inventories	10,920	12,158
Trade receivables	15,987	8,392
Other receivables, deposits and prepayments	6,873	12,585
Amounts owing by related companies	11,257	10,863
Current tax assets	1,205	377
Cash and cash equivalents	15,950	18,294
	<u>62,192</u>	<u>62,669</u>
<b>TOTAL ASSETS</b>	<u><u>72,337</u></u>	<u><u>72,930</u></u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the Company</b>		
Share capital	135,588	135,588
Reverse acquisition reserve	(115,767)	(115,767)
Exchange translation reserve	26	245
Retained earnings	18,022	16,712
	<u>37,869</u>	<u>36,778</u>
<b>Non-controlling interest</b>	20	19
<b>TOTAL EQUITY</b>	<u>37,889</u>	<u>36,797</u>
<b>Non-Current Liabilities</b>		
Borrowings	268	272
Provision for post-employment benefits	180	191
	<u>448</u>	<u>463</u>
<b>Current Liabilities</b>		
Trade payables	6,408	5,986
Other payables, deposits and accruals	8,528	11,538
Amounts owing to ultimate holding company	3,101	1,353
Amounts owing to related companies	2,394	2,508
Borrowings	13,473	14,013
Current tax payables	96	272
	<u>34,000</u>	<u>35,670</u>
<b>TOTAL LIABILITIES</b>	<u>34,448</u>	<u>36,133</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><u>72,337</u></u>	<u><u>72,930</u></u>
<b>Net assets per share (sen)</b>	<u>2.79</u>	<u>2.71</u>

*(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the accompanying explanatory notes to the interim financial report and the audited financial statements for the financial year ended 31 March 2013.)*

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2013**  
(The figures have not been audited)

	<----- Attributable to owners of the Parent ----->						Non- controlling interest RM'000	Total equity RM'000
	<----- Non-distributable ----->			Distributable		Total RM'000		
	Ordinary shares RM'000	Reverse acquisition reserve RM'000	Exchange translation reserve RM'000	Retained earnings RM'000				
<b><u>Nine Months Financial Period Ended 31 December 2013</u></b>								
Balance as at 1 April 2013	135,588	(115,767)	245	16,712	36,778	19	36,797	
Profit after tax for the financial period	-	-	-	1,310	1,310	1	1,311	
Other comprehensive loss for the financial period, net of tax: - Foreign currency translation differences for foreign operations	-	-	(219)	-	(219)	-	(219)	
Total comprehensive (loss) / income for the financial period	-	-	(219)	1,310	1,091	1	1,092	
Balance as at 31 December 2013	135,588	(115,767)	26	18,022	37,869	20	37,889	

	<----- Attributable to owners of the Parent ----->						Non- controlling interest RM'000	Total equity RM'000
	<----- Non-distributable ----->			Distributable		Total RM'000		
	Ordinary shares RM'000	Reverse acquisition reserve RM'000	Exchange translation reserve RM'000	Retained earnings RM'000				
<b><u>Nine Months Financial Period Ended 31 December 2012</u></b>								
Balance as at 1 April 2012	135,588	(115,767)	204	15,813	35,838	46	35,884	
Profit / (Loss) after tax for the financial period	-	-	-	2,314	2,314	(7)	2,307	
Other comprehensive loss for the financial period, net of tax: - Foreign currency translation differences for foreign operations	-	-	(302)	-	(302)	-	(302)	
Total comprehensive (loss) / income for the financial period	-	-	(302)	2,314	2,012	(7)	2,005	
Balance as at 31 December 2012	135,588	(115,767)	(98)	18,127	37,850	39	37,889	

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the accompanying explanatory notes to the interim financial report and the audited financial statements for the financial year ended 31 March 2013.)

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2013**  
(The figures have not been audited)

	<b>NINE MONTHS ENDED 31 DECEMBER</b>	
	<b>2013</b>	<b>2012</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax	2,504	4,112
Adjustment for non-cash items:		
Depreciation of property, plant and equipment	369	684
Impairment losses on trade receivables	319	301
Interest income	(196)	(289)
Interest expense	741	778
Inventories written down	773	-
Net (gain) / loss on disposal of property, plant and equipment	(1)	28
Property, plant and equipment written off	423	47
Reversal of impairment losses on trade receivables	(428)	(362)
Net unrealised loss / (gain) on foreign exchange	147	(207)
	<u>4,651</u>	<u>5,092</u>
Operating profit before working capital changes	4,651	5,092
Net changes in assets	(2,187)	(7,326)
Net changes in liabilities	(882)	(6,432)
	<u>1,582</u>	<u>(8,666)</u>
Net cash generated from / (used in) operations	1,582	(8,666)
Tax paid	(2,203)	(1,471)
Tax refunded	-	79
	<u>(621)</u>	<u>(10,058)</u>
Net cash used in operating activities	(621)	(10,058)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(294)	(749)
Proceeds from disposal of property, plant and equipment	1	251
Placement of fixed deposits pledged	(77)	(89)
Interest received	196	289
	<u>(174)</u>	<u>(298)</u>
Net cash used in investing activities	(174)	(298)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Drawdown of borrowings	819	3,532
Repayment of borrowings	(478)	(328)
Interest paid	(741)	(778)
	<u>(400)</u>	<u>2,426</u>
Net cash (used in) / from financing activities	(400)	2,426
Net decrease in cash and cash equivalents	(1,195)	(7,930)
Cash and cash equivalents at 1 April 2013/2012**	(1,887)	(147)
Effect of foreign exchange on opening balance	55	(298)
	<u>(3,027)</u>	<u>(8,375)</u>
Cash and cash equivalents at 31 December 2013/2012**	(3,027)	(8,375)

\*\* 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 and the audited financial statements for the financial year ended 31 March 2013.)

**Notes to the Interim Financial Report**  
**For the Third Quarter Ended 31 December 2013**

**1 Basis of preparation**

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

The interim financial report should be read in conjunction with the audited financial statements for the financial year ended 31 March 2013. 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 2013.

**2 Significant Accounting Policies**

The significant accounting policies and methods of computation applied in the unaudited interim financial statements are consistent with those adopted in the most recent annual financial statements for the financial year ended 31 March 2013, except for the adoption of the following MFRS, IC Interpretation and Amendments to MFRS during the current financial period: -

<u>MFRSs / IC Interpretations</u>		<u>Effective for financial periods beginning on or after</u>
MFRS 10	Consolidated Financial Statements	1 January 2013
MFRS 11	Joint Arrangements	1 January 2013
MFRS 12	Disclosure of Interests in Other Entities	1 January 2013
MFRS 13	Fair Value Measurement	1 January 2013
MFRS 119	Employee Benefits	1 January 2013
MFRS 127	Separate Financial Statements	1 January 2013
MFRS 128	Investments in Associates and Joint Ventures	1 January 2013
Amendments to MFRS 1	Government Loans	1 January 2013
Amendments to MFRS 7	Disclosures - Offsetting Financial Assets and Financial Liabilities	1 January 2013
Amendments to MFRS 10, MFRS 11 and MFRS 12	Transition Guidance	1 January 2013
Amendments to MFRS 101	Presentation of Items of Other Comprehensive Income	1 July 2012
IC Interpretation 20	Stripping Costs in the Production Phase of a Surface Mine	1 January 2013
Annual Improvements to MFRSs 2009 - 2011 Cycle		1 January 2013

The adoption of the above standards that are applicable from the financial year beginning on 1 April 2013 is not expected to result in any material impact on the financial position and results of the Group and Company except for certain changes in the presentation of the statement of comprehensive income as guided by the Amendments to MFRS 101.

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

The independent auditors' report on the annual audited financial statements for the financial year ended 31 March 2013 was not qualified.

**4 Seasonal and cyclical factors**

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

**5 Unusual items due to their nature, size or incidence**

Saved as disclosed in note 2 and note 6 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 period under review.

**6 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 period under review.

**7 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 current financial period under review.

**8 Dividends paid**

No dividends have been paid during the current financial period under review.

**Notes to the Interim Financial Report**  
**For the Third Quarter Ended 31 December 2013**

**9 Segmental reporting**

In the first quarter ended 30 June 2013, the Group's reportable segments were identified as Distribution, Networks and Solutions. From the beginning of the second quarter ended 30 September 2013, the Group has reorganised the structure of its business segments. Arising from this, the Group's reportable segments has changed to as follows: -

- Business Performance Services - Provision of business performance improvement related services
- Trading & Distribution Services - Distribution and reselling of hardware and software and related services
- Digital & Infrastructure Services - Provision of a comprehensive range of tele/data communication, networking solutions and related services

Other operating segments that do not constitute reportable segments comprise operations related to investment holding.

Following the change in the composition of its reportable segments, the corresponding information for earlier periods has been restated.

<b>Business Segments</b>	<b>Business Performance Services RM'000</b>	<b>Trading &amp; Distribution Services RM'000</b>	<b>Digital &amp; Infrastructure Services RM'000</b>	<b>Others RM'000</b>	<b>Eliminations RM'000</b>	<b>Total RM'000</b>
<b><u>Nine Months Financial Period Ended 31 December 2013</u></b>						
External sales	22,474	4,493	25,803	(10)	-	52,760
Inter segment sales	-	-	70	1,000	(1,070)	-
<b>Total Sales</b>	<b>22,474</b>	<b>4,493</b>	<b>25,873</b>	<b>990</b>	<b>(1,070)</b>	<b>52,760</b>
Segment results	(1,527)	496	4,149	(69)	-	3,049
Interest expense						(741)
Interest Income						196
<b>Profit before tax</b>						<b>2,504</b>
Segment assets	15,695	2,375	44,798	9,469	-	72,337

<b><u>Nine Months Financial Period Ended 31 December 2012</u></b>						
External sales	18,000	5	36,783	-	-	54,788
Inter segment sales	727	-	-	-	(727)	-
<b>Total Sales</b>	<b>18,727</b>	<b>5</b>	<b>36,783</b>	<b>-</b>	<b>(727)</b>	<b>54,788</b>
Segment results	(1,431)	(1)	6,857	(824)	-	4,601
Interest expense						(778)
Interest Income						289
<b>Profit before tax</b>						<b>4,112</b>
Segment assets	11,701	147	49,086	11,622	-	72,556

**10 Related Party Disclosures**

Significant related party transactions are as follows:-

	<b>INDIVIDUAL QUARTER THREE MONTHS ENDED 31</b>		<b>CUMULATIVE PERIOD NINE MONTHS ENDED 31</b>	
	<b>2013 RM'000</b>	<b>2012 RM'000</b>	<b>2013 RM'000</b>	<b>2012 RM'000</b>
Sale of goods and services to related companies	2,416	10,650	12,939	16,146
Purchase of goods and services from related companies	60	55	152	379
Management fees to ultimate holding company	120	120	360	360
Interest paid to immediate holding company	1	-	1	-

**11 Carrying amount of revalued assets**

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

**12 Subsequent events**

There were no material events announced subsequent to the end of the current financial period under review up to the date of this announcement.

**13 Changes in the composition of the Group**

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

**14 Changes in contingent liabilities or contingent assets**

There were no changes in contingent liabilities or contingent assets of the Group during the current financial quarter under review.

**15 Capital commitments**

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

**Additional information required by Bursa Securities Listing Requirements  
 For the Third Quarter Ended 31 December 2013**

**1 Detailed analysis of performance**

The Group recorded RM17.86 million of revenue in the current quarter under review, a decrease by RM1.60 million from RM19.46 million in the corresponding quarter of the preceding financial year.

For the financial period under review, the Group's revenue decreased by RM2.03 million from RM54.79 million in the corresponding financial period of the preceding financial year to RM52.76 million.

The detailed breakdown of revenue by business segments of the Group are as follows: -

	INDIVIDUAL QUARTER			CUMULATIVE PERIOD		
	THREE MONTHS ENDED 31 DECEMBER			NINE MONTHS ENDED 31 DECEMBER		
	2013	2012	Variance	2013	2012	Variance
	RM'000	RM'000	%	RM'000	RM'000	%
Business Performance Services	8,566	6,006	42.6	22,474	18,727	20.0
Trading & Distribution Services	2,327	5	-	4,493	5	-
Digital & Infrastructure Services	7,019	13,461	(47.9)	25,873	36,783	(29.7)
Others	1,000	-	-	990	-	-
	18,912	19,472	(2.9)	53,830	55,515	(3.0)
Less : Inter Segment Revenue	(1,050)	(10)		(1,070)	(727)	
Total Group Revenue	17,862	19,462	(8.2)	52,760	54,788	(3.7)

The increase in revenue in Business Performance Services segment of RM2.56 million for the current quarter and RM3.75 million for the current financial period mainly due to higher billings contributed from a subsidiary in Thailand.

Compared against the preceding financial year, the revenue of Digital & Infrastructure Services segment decreased by RM6.44 million in the current quarter and RM10.91 million in the current financial period. The decrease in revenue was mainly due to sizeable sales to a technology driven solution provider and a telco service provider recorded in the preceding financial period.

There was no comparative for the Trading & Distribution Services segment as the subsidiary under this segment only started its operation in the end of third quarter of the preceding financial year.

The detailed breakdown of (loss) / profit before tax by business segments of the Group are as follows: -

	INDIVIDUAL QUARTER			CUMULATIVE PERIOD		
	THREE MONTHS ENDED 31 DECEMBER			NINE MONTHS ENDED 31 DECEMBER		
	2013	2012	Variance	2013	2012	Variance
	RM'000	RM'000	%	RM'000	RM'000	%
Business Performance Services	(1,092)	(72)	(1,416.7)	(1,773)	(1,477)	(20.0)
Trading & Distribution Services	402	(1)	-	547	(1)	-
Digital & Infrastructure Services	477	4,221	(88.7)	4,184	6,721	(37.7)
Others	(199)	(298)	33.2	(454)	(1,131)	59.9
(Loss) / Profit before tax	(412)	3,850	(110.7)	2,504	4,112	(39.1)

Comparing the current quarter against the corresponding quarter of the preceding financial period, the Group recorded a loss before tax of RM0.41 million from a profit before tax of RM3.85 million. For the financial period under review, the profit before tax decreased by RM1.61 million. This was due to the decrease in revenue in Digital & Infrastructure Services segment and lower gross profit margin recorded by a subsidiary in Thailand under the Business Performance Services segment.

**2 Variation of results against preceding quarter**

	3 months ended 31.12.2013 RM'000	3 months ended 30.09.2013 RM'000
Revenue	17,862	21,022
(Loss) / Profit before tax	(412)	3,210

The Group recorded a loss before tax of RM0.41 million for the current quarter under review as compared to a profit before tax of RM3.21 million in the immediate preceding quarter. The loss before tax in the current quarter was due to the lower revenue and lower gross profit margin.

**3 Current year prospects**

The Board is optimistic that the Group's performance for the remaining quarter of the current financial year is expected to be positive.



**Additional information required by Bursa Securities Listing Requirements  
For the Third Quarter Ended 31 December 2013**

**4 Profit forecast**

Not applicable.

**5 Tax expense**

	INDIVIDUAL QUARTER THREE MONTHS ENDED 31 DECEMBER		CUMULATIVE PERIOD NINE MONTHS ENDED 31 DECEMBER	
	2013 RM'000	2012 RM'000	2013 RM'000	2012 RM'000
Current tax expense				
- Malaysian taxation	265	1,178	1,207	1,678
- Foreign taxation	5	6	67	47
Over provision in prior year				
- Malaysian taxation	(85)	(23)	(85)	(23)
- Foreign taxation	4	-	4	(64)
	<u>189</u>	<u>1,161</u>	<u>1,193</u>	<u>1,638</u>
Deferred taxation				
- origination and reversal of temporary differences	-	167	-	167
	<u>189</u>	<u>1,328</u>	<u>1,193</u>	<u>1,805</u>

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 and certain expenses were disallowed for tax deductions.

**6 Status of corporate proposals**

On 26 March 2012, the Company announced its proposal to undertake a Renounceable Rights Issue of up to 338,969,273 new ordinary shares of RM0.10 each in DGSB ("Rights Shares") together with up to 338,969,273 Free Detachable Warrants ("Warrants") at an issue price of RM0.10 per Rights Share on the basis of one (1) Rights Share for every four (4) existing ordinary shares of RM0.10 each held in DGSB ("DGSB Shares") together with one (1) free Warrant for every one (1) Rights Share subscribed at an entitlement date, to be determined later by the Board ("Rights Issue With Warrants").

On 6 July 2012, Bursa Securities had approved the following:

- (i) Listing of and quotation for up to 338,969,273 new DGSB Shares to be issued pursuant to the Rights Issue with Warrants;
- (ii) Admission to the Official List and the listing of and quotation for up to 338,969,273 Warrants to be issued pursuant to the Rights Issue with Warrants; and
- (iii) Listing of and quotation for up to 338,969,273 new DGSB Shares to be issued pursuant to the exercise of the Warrants.

On 19 July 2012, Bank Negara Malaysia had approved the issuance of the Warrants to non-residents shareholders of the Company.

On 13 September 2012, shareholders of DGSB have approved the Rights Issue With Warrants.

The Company applied for two extensions of time of six (6) months each up to 5 July 2013 and 5 January 2014 respectively to complete the Rights Issue with Warrants. The said applications have been approved by Bursa Securities on 24 December 2012 and 28 June 2013 respectively.

On 19 December 2013, the Company has further applied for extension of time to complete the implementation of the Rights Issue with Warrants for a further six (6) months until 5 July 2014. Bursa Securities vide its letter dated 28 January 2014 (received on 29 January 2014) approved the application until 5 April 2014, failing which no further extensions will be granted.

As at the date of this report, the Rights Issue With Warrants has yet to be completed.

Saved as disclosed above, there were no other corporate proposals announced or outstanding as at the date of this report.

**7 Borrowings and debts securities**

The Group's bank borrowings as at 31 December 2013 are as follows:

	RM'000
Short term bank borrowings - secured	
- Denominated in RM	11,818
- Denominated in Thai Baht	1,655
Long term bank borrowings - secured	
- Denominated in RM	162
- Denominated in Thai Baht	106
	<u>13,741</u>

**Additional information required by Bursa Securities Listing Requirements**  
**For the Third Quarter Ended 31 December 2013**

**8 Realised and Unrealised Profits**

The breakdown of retained profits of the Group as at the reporting date, into realised and unrealised profits, pursuant to the directive issued by Bursa Securities on 25 March 2010 and 20 December 2010, is as follows:

	<b>31.12.2013</b>	<b>30.09.2013</b>
	<b>RM'000</b>	<b>RM'000</b>
Total retained profits of the Group: -		
- Realised	27,005	27,657
- Unrealised	10	(40)
	<hr/>	<hr/>
	27,015	27,617
Less: Consolidation adjustments	(8,993)	(8,993)
	<hr/>	<hr/>
Total Group retained profits as per consolidated financial statements	<u>18,022</u>	<u>18,624</u>

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.

**9 Changes in material litigation**

There is no pending material litigation as at the date of this announcement.

**10 Dividends**

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

**11 (Loss) / Earnings per ordinary share**

(a) Basic (loss) / earnings per ordinary share

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

	<b>INDIVIDUAL QUARTER</b>		<b>CUMULATIVE PERIOD</b>	
	<b>THREE MONTHS ENDED 31</b>		<b>NINE MONTHS ENDED 31</b>	
	<b>DECEMBER</b>		<b>DECEMBER</b>	
	<b>2013</b>	<b>2012</b>	<b>2013</b>	<b>2012</b>
(Loss) / Profit after tax and non-controlling interests (RM'000)	(602)	2,527	1,310	2,314
WA number of ordinary shares in issue ('000)	1,355,877	1,355,877	1,355,877	1,355,877
Basic (loss) / earnings per ordinary share (sen)	<u>(0.04)</u>	<u>0.19</u>	<u>0.10</u>	<u>0.17</u>

(b) Fully diluted earnings per ordinary share

The Group has no potential ordinary shares in issue as at 31 December 2013 and therefore, diluted earnings per share has not been presented.

**12 (Loss) / Profit before tax**

	<b>INDIVIDUAL QUARTER</b>		<b>CUMULATIVE PERIOD</b>	
	<b>THREE MONTHS ENDED 31</b>		<b>NINE MONTHS ENDED 31</b>	
	<b>DECEMBER</b>		<b>DECEMBER</b>	
	<b>2013</b>	<b>2012</b>	<b>2013</b>	<b>2012</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
(Loss) / Profit before tax is arrived at after charging: -				
Depreciation of property, plant and equipment	122	271	369	684
Impairment losses on trade receivables	279	-	319	301
Interest expenses	279	158	741	778
Inventories written down	200	-	773	-
Loss on disposal of:				
- property, plant and equipment	-	1	-	29
Property, plant and equipment written off	17	-	423	47
Realised loss on foreign currency transactions	44	44	71	164
Unrealised loss on foreign currency translation	132	17	169	169
	<hr/>	<hr/>	<hr/>	<hr/>
And crediting: -				
Gain on disposal of property, plant and equipment	1	-	1	1
Interest income	85	75	196	289
Reversal of impairment losses on				
- trade receivables	118	538	428	362
Realised gain on foreign currency transactions	-	19	18	274
Unrealised gain on foreign currency translation	-	159	22	376
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