



DSC SOLUTIONS BERHAD (721605-K)
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE FIRST (1ST) QUARTER ENDED 31 DECEMBER 2012

	UNAUDITED INDIVIDUAL QUARTER		UNAUDITED CUMULATIVE QUARTER	
	CURRENT QUARTER ENDED 31-Dec-2012	PRECEDING CORRESPONDING QUARTER ENDED 31-Dec-2011	CURRENT YEAR TO DATE ENDED 31-Dec-2012	PRECEDING CORRESPONDING YEAR TO DATE ENDED 31-Dec-2011
	RM'000	RM'000	RM'000	RM'000
Revenue	3,594	2,726	3,594	2,726
Cost of sales	(2,366)	(1,971)	(2,366)	(1,971)
Gross profit	<u>1,228</u>	<u>755</u>	<u>1,228</u>	<u>755</u>
Other income	91	479	91	479
Interest income	2	-	2	-
Selling and distribution expenses	(46)	(109)	(46)	(109)
Administrative expenses	(919)	(1,089)	(919)	(1,089)
Impairment losses on trade receivables	(246)	-	(246)	-
Depreciation and amortization	(36)	(34)	(36)	(34)
Foreign exchange (loss) / gain	(13)	9	(13)	9
Profit from operations	<u>61</u>	<u>11</u>	<u>61</u>	<u>11</u>
Interest expenses	(18)	(29)	(18)	(29)
Finance expenses	(5)	(7)	(5)	(7)
Profit / (Loss) before taxation	<u>38</u>	<u>(25)</u>	<u>38</u>	<u>(25)</u>
Tax expenses	(25)	-	(25)	-
Profit / (Loss) after taxation	<u>13</u>	<u>(25)</u>	<u>13</u>	<u>(25)</u>
Other comprehensive income				
- Foreign exchange translation from the foreign operations	2	(32)	2	(32)
Total comprehensive income / (loss)	<u><u>15</u></u>	<u><u>(57)</u></u>	<u><u>15</u></u>	<u><u>(57)</u></u>
Profit / (Loss) attributable to :				
Equity holders of the company	24	(20)	24	(20)
Minority shareholders	<u>(11)</u>	<u>(5)</u>	<u>(11)</u>	<u>(5)</u>
	<u><u>13</u></u>	<u><u>(25)</u></u>	<u><u>13</u></u>	<u><u>(25)</u></u>
Total comprehensive income / (loss) :				
Equity holders of the company	26	(52)	26	(52)
Minority shareholders	<u>(11)</u>	<u>(5)</u>	<u>(11)</u>	<u>(5)</u>
	<u><u>15</u></u>	<u><u>(57)</u></u>	<u><u>15</u></u>	<u><u>(57)</u></u>
Earnings per share (EPS) / (Loss) per share attributable to the equity holders of the Company (sen)	<u><u>0.02</u></u>	<u><u>(0.02)</u></u>	<u><u>0.02</u></u>	<u><u>(0.02)</u></u>

Note:-

The unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the year ended 30 September 2012 and the accompanying explanatory notes to the interim financial statements.

There was no income / expense in relation to allowance for and write off of inventories, gain or loss on disposal of quoted or unquoted, investment or properties, impairment of assets, gain or loss on derivatives and exceptional items.



DSC SOLUTIONS BERHAD (721605-K)
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
FOR THE FIRST (1ST) QUARTER ENDED 31 DECEMBER 2012

	UNAUDITED AS AT END OF CURRENT QUARTER 31-Dec-2012	AUDITED AS AT PRECEDING FINANCIAL YEAR ENDED 30-Sep-2012
	RM'000	RM'000
ASSETS		
Non-current Assets		
Property, plant and equipment	314	365
Development costs	189	225
Goodwill	913	913
Intangible assets	4,560	4,818
	<u>5,976</u>	<u>6,321</u>
Current Assets		
Inventories	1,497	1,274
Trade receivables	2,701	1,748
Other receivables, deposits and prepayments	573	112
Tax recoverable	163	170
Fixed deposit with licensed banks	691	732
Cash and bank balances	2,928	2,923
	<u>8,553</u>	<u>6,959</u>
TOTAL ASSETS	<u>14,529</u>	<u>13,280</u>
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the Company		
Share Capital	11,440	11,440
Share Premium	207	207
Foreign exchange fluctuation reserve	146	144
Accumulated losses	(1,489)	(1,513)
Shareholders' funds	10,304	10,278
Minority interests	(27)	(16)
Total Equity	<u>10,277</u>	<u>10,262</u>
Current Liabilities		
Trade payables	1,771	1,048
Other payables and accruals	1,074	784
Amount due to directors	11	11
Taxation	55	30
Hire purchase	24	36
Term loan	150	206
Short term borrowings	1,167	903
	<u>4,252</u>	<u>3,018</u>
Total Liabilities	<u>4,252</u>	<u>3,018</u>
TOTAL EQUITY AND LIABILITIES	<u>14,529</u>	<u>13,280</u>
Net assets per share (RM)	<u>0.09</u>	<u>0.09</u>

Note:-

The unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the year ended 30 September 2012 and the accompanying explanatory notes attached to the interim financial statements.



DSC SOLUTIONS BERHAD (721605-K)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FIRST (1ST) QUARTER ENDED 31 DECEMBER 2012

	<----->	Non-Distributable	----->				
	Share Capital	Share Premium	Foreign Exchange	Distributable	Shareholders'	Non-controlling	Total
	RM'000	RM'000	Fluctuation Reserve	Retained Profits	Fund	Interests	Equity
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
3 months ended 31 December 2011							
At 1 October 2011	10,400	-	48	(1,311)	9,137	19	9,156
Total comprehensive loss for the financial period	-	-	(32)	(20)	(52)	(5)	(57)
At 31 December 2011 (Unaudited)	<u>10,400</u>	<u>-</u>	<u>16</u>	<u>(1,331)</u>	<u>9,085</u>	<u>14</u>	<u>9,099</u>
3 months ended 31 December 2012							
At 1 October 2012	11,440	207	144	(1,513)	10,278	(16)	10,262
Total comprehensive income for the financial period	-	-	2	24	26	(11)	15
At 31 December 2012 (Unaudited)	<u>11,440</u>	<u>207</u>	<u>146</u>	<u>(1,489)</u>	<u>10,304</u>	<u>(27)</u>	<u>10,277</u>

Note:-

The unaudited Condensed Consolidated Statement Of Changes In Equity should be read in conjunction with the Audited Financial Statements for the year ended 30 September 2012 and the accompanying explanatory notes attached to the interim financial statements.



DSC SOLUTIONS BERHAD (721605-K)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FIRST (1ST) QUARTER ENDED 31 DECEMBER 2012

	UNAUDITED CURRENT YEAR TO DATE ENDED 31-Dec-2012 RM'000	AUDITED AS AT PRECEDING FINANCIAL YEAR ENDED AT 30-Sep-2012 RM'000
Cash flows from operating activities		
Profit /(Loss) before tax	38	(207)
Adjustments for:		
Amortisation of development costs	36	511
Amortisation of software license	258	138
Depreciation of property, plant and equipment	36	180
Finance cost	23	129
Gain on disposal of plant and equipment	(1)	-
Impairment loss on trade receivables	246	8
Inventories written off	-	157
Interest income	(2)	(21)
Reversal of impairment loss on trade receivables	-	(15)
Reversal of inventories written off	-	(173)
Unrealised (gain)/loss on foreign exchange translation	(2)	15
	<hr/>	<hr/>
Operating profit before working capital changes	632	722
Changes in working capital:		
(Increase) / Decrease in inventories	(223)	1,340
Increase in receivables	(1,658)	(229)
Decrease in payables	1,013	517
Increase in bill payables	188	436
	<hr/>	<hr/>
Cash flows (used in) / generated from operations	(48)	2,786
Tax refund / (paid)	7	(50)
	<hr/>	<hr/>
Net cash (used in) / generated from operating activities	(41)	2,736
Cash flows for investing activities		
Purchase of property, plant and equipment	-	(11)
Proceed from disposal of property, plant and equipment	16	-
Intangible assets/Development costs incurred	-	(30)
Interest income received	2	21
	<hr/>	<hr/>
Net cash generated from / (used in) investing activities	18	(20)
Cash flows from financing activities		
Proceeds from issuance of shares	-	1,300
Share issuance expenses	-	(53)
Finance and interest cost paid	(23)	(129)
Repayment of term loan	(56)	(1,434)
Repayment of hire purchases	(12)	(45)
	<hr/>	<hr/>
Net cash generated from / (used in) financing activities	(91)	(361)
Net (decrease) / increase in cash and cash equivalents	(114)	2,355
Foreign exchange fluctuation reserve	2	33
Cash and cash equivalents at beginning of the financial period	3,335	947
	<hr/>	<hr/>
Cash and cash equivalents at end of the financial period	3,223	3,335
	<hr/> <hr/>	<hr/> <hr/>
<u>Cash and cash equivalents at the end of the financial period comprises the following :-</u>		
Fixed deposits with licensed banks (pledged)	691	732
Cash and bank balances	2,928	2,923
Bank overdraft	(396)	(320)
	<hr/>	<hr/>
	3,223	3,335
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Note:-

The unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the year ended 30 September 2012 and the accompanying explanatory notes attached to the interim financial statements.