



DSC SOLUTIONS BERHAD (721605-K)
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE THIRD (3RD) QUARTER ENDED 30 JUNE 2013

	UNAUDITED INDIVIDUAL QUARTER		UNAUDITED CUMULATIVE QUARTER	
	CURRENT QUARTER ENDED 30-Jun-2013	PRECEDING CORRESPONDING QUARTER ENDED 30-Jun-2012	CURRENT YEAR TO DATE ENDED 30-Jun-2013	PRECEDING CORRESPONDING YEAR TO DATE ENDED 30-Jun-2012
	RM'000	RM'000	RM'000	RM'000
Revenue	2,444	3,440	8,420	9,252
Cost of sales	(1,953)	(2,474)	(6,179)	(6,384)
Gross profit	491	966	2,241	2,868
Other income	118	538	298	1,017
Interest income	-	-	3	-
Selling and distribution expenses	(484)	(93)	(973)	(335)
Administrative expenses	(889)	(825)	(3,291)	(3,019)
Inventories written off	-	-	-	(148)
Reversal of impairment losses on trade receivables	80	-	(171)	-
Depreciation and amortization	(42)	(84)	(122)	(252)
Foreign exchange (loss) / gain	34	35	(7)	62
(Loss)/Profit from operations	(692)	537	(2,022)	193
Interest expenses	(9)	(19)	(45)	(67)
Finance expenses	(19)	(5)	(37)	(17)
(Loss)/Profit before tax expenses	(720)	513	(2,104)	109
Tax expenses	24	-	30	-
(Loss)/Profit after tax expenses	(696)	513	(2,074)	109
Other comprehensive income / (loss)				
- Foreign exchange translation from foreign operations	28	143	10	116
Total comprehensive (loss)/income	(668)	656	(2,064)	225
(Loss)/Profit attributable to :				
Equity holders of the company	(689)	527	(2,048)	129
Minority shareholders	(7)	(14)	(26)	(20)
	(696)	513	(2,074)	109
Total comprehensive (loss)/income :				
Equity holders of the company	(660)	670	(2,038)	245
Minority shareholders	(8)	(14)	(26)	(20)
	(668)	656	(2,064)	225
(Loss)/Earning per share attributable to the equity holders of the Company (sen)	(0.60)	0.51	(1.79)	0.12

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 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 THIRD (3RD) QUARTER ENDED 30 JUNE 2013

	UNAUDITED AS AT END OF CURRENT QUARTER 30-Jun-2013	AUDITED AS AT PRECEDING FINANCIAL YEAR ENDED 30-Sep-2012
	RM'000	RM'000
ASSETS		
Non-current Assets		
Property, plant and equipment	370	365
Development costs	116	225
Goodwill	913	913
Intangible assets	4,056	4,818
	<u>5,455</u>	<u>6,321</u>
Current Assets		
Inventories	1,716	1,274
Trade receivables	1,795	1,748
Other receivables, deposits and prepayments	769	112
Tax recoverable	100	170
Fixed deposit with licensed banks	693	732
Cash and bank balances	1,315	2,923
	<u>6,388</u>	<u>6,959</u>
TOTAL ASSETS	<u>11,843</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	154	144
Accumulated losses	(3,561)	(1,513)
Shareholders' funds	8,240	10,278
Minority interests	(42)	(16)
Total Equity	<u>8,198</u>	<u>10,262</u>
Current Liabilities		
Trade payables	988	1,048
Other payables and accruals	1,326	784
Amount due to directors	10	11
Taxation	-	30
Hire purchase	6	36
Term loan	672	206
Short term borrowings	643	903
	<u>3,645</u>	<u>3,018</u>
Total Liabilities	<u>3,645</u>	<u>3,018</u>
TOTAL EQUITY AND LIABILITIES	<u>11,843</u>	<u>13,280</u>
Net assets per share (RM)	<u>0.07</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 THIRD (3RD) QUARTER ENDED 30 JUNE 2013

	<----->	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
9 months ended 30 June 2012							
At 1 October 2011	10,400	-	48	(1,311)	9,137	19	9,156
Total comprehensive (loss)/income for the financial period	-	-	116	109	225	(20)	205
At 30 June 2012 (Unaudited)	<u>10,400</u>	<u>-</u>	<u>164</u>	<u>(1,202)</u>	<u>9,362</u>	<u>(1)</u>	<u>9,361</u>
9 months ended 30 June 2013							
At 1 October 2012	11,440	207	144	(1,513)	10,278	(16)	10,262
Total comprehensive (loss)/income for the financial period	-	-	10	(2,048)	(2,038)	(26)	(2,064)
At 30 June 2013 (Unaudited)	<u>11,440</u>	<u>207</u>	<u>154</u>	<u>(3,561)</u>	<u>8,240</u>	<u>(42)</u>	<u>8,198</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 THIRD (3RD) QUARTER ENDED 30 JUNE 2013

	UNAUDITED CURRENT YEAR TO DATE ENDED 30-Jun-2013 RM'000	AUDITED AS AT PRECEDING FINANCIAL YEAR ENDED AT 30-Sep-2012 RM'000
Cash flows from operating activities		
Loss before tax expense	(2,104)	(207)
Adjustments for:		
Amortisation of development costs	762	511
Amortisation of software license	109	138
Bad debt written off	2	-
Depreciation of property, plant and equipment	122	180
Finance cost	45	129
Gain on disposal of plant and equipment	(1)	-
Impairment loss on trade receivables	171	8
Inventories written off	-	157
Interest income	(3)	(21)
Reversal of impairment loss on trade receivables	-	(15)
Reversal of inventories written off	-	(173)
Unrealised loss on foreign exchange translation	(19)	15
Operating (loss)/profit before working capital changes	(916)	722
Changes in working capital:		
(Increase) / Decrease in inventories	(442)	1,340
Increase in receivables	(858)	(229)
Decrease in payables	481	517
Increase in bill payables	59	436
Cash flows (used in) / generated from operations	(1,676)	2,786
Tax refund / (paid)	70	(50)
Net cash (used in) / generated from operating activities	(1,606)	2,736
Cash flows for investing activities		
Purchase of property, plant and equipment	(142)	(11)
Proceed from disposal of property, plant and equipment	16	-
Intangible assets/Development costs incurred	-	(30)
Interest income received	3	21
Net cash used in investing activities	(123)	(20)
Cash flows from financing activities		
Proceeds from issuance of shares	-	1,300
Share issuance expenses	-	(53)
Finance and interest cost paid	(45)	(129)
Net drawdown/(repayment) of term loan	467	(1,434)
Repayment of hire purchases	(30)	(45)
Net cash generated from / (used in) financing activities	392	(361)
Net (decrease) / increase in cash and cash equivalents	(1,337)	2,355
Foreign exchange fluctuation reserve	10	33
Cash and cash equivalents at beginning of the financial period	3,335	947
Cash and cash equivalents at end of the financial period	2,008	3,335
Cash and cash equivalents at the end of the financial period comprises the following :-		
Fixed deposits with licensed banks (pledged)	693	732
Cash and bank balances	1,315	2,923
Bank overdraft	-	(320)
	2,008	3,335

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.