



DSC SOLUTIONS BERHAD (721605-K)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FOURTH (4TH) QUARTER ENDED 30 SEPTEMBER 2013

	UNAUDITED CURRENT YEAR TO DATE ENDED 30-Sep-2013	AUDITED AS AT PRECEDING FINANCIAL YEAR ENDED AT 30-Sep-2012
	RM'000	RM'000
Cash flows from operating activities		
Loss before tax expense	(2,519)	(207)
Adjustments for:		
Amortisation of development costs	145	511
Amortisation of software license	1,038	138
Bad debt written off	5	-
Depreciation of property, plant and equipment	165	180
Finance cost	111	129
Gain on disposal of plant and equipment	(2)	-
Impairment for trade receivables	473	8
Impairment for slow moving inventories	37	-
Inventories written off	23	157
Impairment of goodwill	360	-
Interest income	(11)	(21)
Reversal of impairment loss on trade receivables	-	(15)
Reversal of impairment loss on inventories	(126)	(173)
Unrealised loss on foreign exchange translation	(98)	15
Operating (loss)/profit before working capital changes	(399)	722
Changes in working capital:		
(Increase) / Decrease in inventories	(326)	1,340
Increase in receivables	(550)	(229)
Decrease in payables	(269)	517
Increase in amount due to director	(1)	436
Cash flows (used in) / generated from operations	(1,545)	2,786
Tax refund / (paid)	81	(50)
Net cash (used in) / generated from operating activities	(1,464)	2,736
Cash flows for investing activities		
Purchase of property, plant and equipment	(237)	(11)
Proceed from disposal of property, plant and equipment	16	-
Intangible assets/Development costs incurred	(469)	(30)
Interest income received	11	21
Net cash used in investing activities	(679)	(20)
Cash flows from financing activities		
Proceeds from issuance of shares	-	1,300
Share issuance expenses	-	(53)
Finance and interest cost paid	(111)	(129)
Net drawdown/(repayment) of term loan	513	(1,434)
Repayment of finance lease	(36)	(45)
Net cash generated from / (used in) financing activities	366	(361)
Net (decrease) / increase in cash and cash equivalents	(1,777)	2,355
Foreign exchange fluctuation reserve	14	33
Cash and cash equivalents at beginning of the financial period	3,335	947
Cash and cash equivalents at end of the financial period	1,572	3,335
<u>Cash and cash equivalents at the end of the financial period comprises the following :-</u>		
Fixed deposits with licensed banks (pledged)	636	732
Cash and bank balances	936	2,923
Bank overdraft	-	(320)
	1,572	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