



DGB ASIA BERHAD (formerly known as DSC SOLUTIONS BERHAD) (721605-K)
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE SECOND (2ND) QUARTER ENDED 31 MARCH 2014

	UNAUDITED INDIVIDUAL QUARTER		UNAUDITED CUMULATIVE QUARTER	
	CURRENT QUARTER ENDED 31-Mar-2014	PRECEDING CORRESPONDING QUARTER ENDED 31-Mar-2013	CURRENT YEAR TO DATE ENDED 31-Mar-2014	PRECEDING CORRESPONDING YEAR TO DATE ENDED 31-Mar-2013
	RM'000	RM'000	RM'000	RM'000
Revenue	1,169	2,382	3,964	5,976
Cost of sales	(1,223)	(1,860)	(3,527)	(4,226)
Gross profit	<u>(54)</u>	<u>522</u>	<u>437</u>	<u>1,750</u>
Other income	(34)	89	33	180
Interest income	1	1	3	3
Selling and distribution expenses	(70)	(443)	(122)	(489)
Administrative expenses	(1,005)	(1,483)	(1,937)	(2,402)
Impairment losses on trade receivables	-	(5)	-	(251)
Depreciation and amortization	(32)	(44)	(77)	(80)
Foreign exchange loss	(13)	(28)	(43)	(41)
Loss from operations	<u>(1,207)</u>	<u>(1,391)</u>	<u>(1,706)</u>	<u>(1,330)</u>
Interest expenses	(10)	(18)	(23)	(36)
Finance expenses	(14)	(13)	(30)	(18)
Loss before tax expenses	<u>(1,231)</u>	<u>(1,422)</u>	<u>(1,759)</u>	<u>(1,384)</u>
Tax expenses	-	31	-	6
Loss after tax expenses	<u>(1,231)</u>	<u>(1,391)</u>	<u>(1,759)</u>	<u>(1,378)</u>
Other comprehensive (loss) / income				
- Foreign exchange translation from the foreign operations	(7)	20	(8)	(18)
Total comprehensive loss	<u>(1,238)</u>	<u>(1,371)</u>	<u>(1,767)</u>	<u>(1,396)</u>
Loss attributable to :				
Equity holders of the company	(1,239)	(1,383)	(1,777)	(1,359)
Minority shareholders	<u>8</u>	<u>(8)</u>	<u>18</u>	<u>(19)</u>
	<u>(1,231)</u>	<u>(1,391)</u>	<u>(1,759)</u>	<u>(1,378)</u>
Total comprehensive loss :				
Equity holders of the company	(1,246)	(1,404)	(1,785)	(1,378)
Minority shareholders	<u>8</u>	<u>(7)</u>	<u>18</u>	<u>(18)</u>
	<u>(1,238)</u>	<u>(1,411)</u>	<u>(1,767)</u>	<u>(1,396)</u>
Loss per share attributable to the equity holders of the Company (sen)	<u>(1.00)</u>	<u>(1.21)</u>	<u>(1.43)</u>	<u>(1.31)</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 2013 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.



DGB ASIA BERHAD (formerly known as DSC SOLUTIONS BERHAD) (721605-K)
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
FOR THE SECOND (2ND) QUARTER ENDED 31 MARCH 2014

	UNAUDITED AS AT END OF CURRENT QUARTER 31-Mar-2014	AUDITED AS AT PRECEDING FINANCIAL YEAR ENDED 30-Sep-2013
	RM'000	RM'000
ASSETS		
Non-current Assets		
Property, plant and equipment	245	437
Development costs	623	549
Goodwill	553	553
Intangible assets	3,376	3,913
	<u>4,797</u>	<u>5,452</u>
Current Assets		
Inventories	1,307	1,716
Trade receivables	1,067	1,771
Other receivables, deposits and prepayments	158	250
Tax recoverable	36	86
Fixed deposit with licensed banks	416	636
Cash and bank balances	2,085	1,135
	<u>5,069</u>	<u>5,594</u>
TOTAL ASSETS	<u><u>9,866</u></u>	<u><u>11,046</u></u>
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the Company		
Share Capital	13,235	11,440
Share Premium	297	207
Foreign exchange fluctuation reserve	208	216
Accumulated losses	(5,674)	(3,933)
Shareholders' funds	8,066	7,930
Minority interests	(88)	(70)
Total Equity	<u>7,978</u>	<u>7,860</u>
Current Liabilities		
Trade payables	358	1,122
Other payables and accruals	376	505
Amount due to directors	11	11
Hire purchase	68	-
Term loan	890	1,350
Short term borrowings	185	198
	<u>1,888</u>	<u>3,186</u>
Total Liabilities	1,888	3,186
TOTAL EQUITY AND LIABILITIES	<u><u>9,866</u></u>	<u><u>11,046</u></u>
Net assets per share (RM)	<u>0.07</u>	<u>0.07</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 2013 and the accompanying explanatory notes attached to the interim financial statements.



DGB ASIA BERHAD (formerly known as DSC SOLUTIONS BERHAD) (721605-K)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE SECOND (2ND) QUARTER ENDED 31 MARCH 2014

	<----->	Non-Distributable	----->					
	Share Capital RM'000	Share Premium RM'000	Foreign Exchange Fluctuation Reserve RM'000	Distributable Accumulated losses RM'000	Shareholders' Fund RM'000	Non-controlling Interests RM'000	Total Equity RM'000	
6 months ended 31 March 2013								
At 1 October 2012 (As restated)	11,440	207	96	(1,465)	10,278	(16)	10,262	
Total comprehensive income for the financial period	-	-	(18)	(1,359)	(1,377)	(19)	(1,396)	
At 31 March 2013 (Unaudited)	<u>11,440</u>	<u>207</u>	<u>78</u>	<u>(2,824)</u>	<u>8,901</u>	<u>(35)</u>	<u>8,866</u>	
6 months ended 31 March 2014								
At 1 October 2013	11,440	207	216	(3,933)	7,930	(70)	7,860	
Issuance of share capital pursuant to SIS	1,795	90	-	-	1,885	-	1,885	
Total comprehensive loss for the financial period	-	-	(8)	(1,777)	(1,785)	18	(1,767)	
At 31 March 2014 (Unaudited)	<u>13,235</u>	<u>297</u>	<u>208</u>	<u>(5,710)</u>	<u>8,030</u>	<u>(52)</u>	<u>7,978</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 2013 and the accompanying explanatory notes attached to the interim financial statements.



DGB ASIA BERHAD (formerly known as DSC SOLUTIONS BERHAD) (721605-K)
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE SECOND (2ND) QUARTER ENDED 31 MARCH 2014

	UNAUDITED CURRENT YEAR TO DATE ENDED 31-Mar-2014	AUDITED AS AT PRECEDING FINANCIAL YEAR ENDED AT 30-Sep-2013
	RM'000	RM'000
Cash flows from operating activities		
Loss before tax	(1,759)	(2,551)
Adjustments for:		
Amortisation of development costs	59	145
Amortisation of software license	537	140
Depreciation of property, plant and equipment	77	165
Finance cost	53	98
Gain on disposal of plant and equipment	(4)	(2)
Impairment loss on trade receivables	-	489
Impairment loss on intellectual property	-	898
Impairment of goodwill	-	360
Inventories written off	-	66
Bad debts written off	-	5
Interest income	(3)	(11)
Reversal of impairment loss on trade receivables	-	(3)
Reversal of inventories written off	-	(132)
Unrealised gain on foreign exchange translation	10	(107)
Operating loss before working capital changes	(1,030)	(440)
Changes in working capital:		
Decrease / (Increase) in inventories	409	(376)
Decrease / (Increase) in receivables	796	(509)
Decrease in payables	(893)	(206)
Increase in bill payables	(211)	202
Cash flows used in operations	(929)	(1,329)
Tax refund	50	68
Net cash used in operating activities	(879)	(1,261)
Cash flows from investing activities		
Purchase of property, plant and equipment	(11)	(249)
Proceed from disposal of property, plant and equipment	130	18
Intangible assets/Development costs incurred	(133)	(469)
Interest income received	3	3
Net cash used in investing activities	(11)	(697)
Cash flows from financing activities		
Finance and interest cost paid	(53)	(98)
Issuance of share capital	1,885	-
Interest received	-	8
Repayment of term loan	(249)	(411)
Drawdown of term loan	-	749
Net drawdown/(repayment) of hire purchases	68	(35)
Net cash generated from financing activities	1,651	213
Net increase / (decrease) in cash and cash equivalents	761	(1,745)
Foreign exchange fluctuation reserve	(18)	(17)
Cash and cash equivalents at beginning of the financial period/year	1,573	3,335
Cash and cash equivalents at end of the financial period/year	2,316	1,573
Cash and cash equivalents at the end of the financial period/year comprises the following :-		
Fixed deposits with licensed banks (pledged)	416	636
Cash and bank balances	2,085	1,135
Bank overdraft	(185)	(198)
	2,316	1,573

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 2013 and the accompanying explanatory notes attached to the interim financial statements.