



DGB ASIA BERHAD (formerly known as DSC SOLUTIONS BERHAD) (721605-K)
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE FOURTH (4TH) QUARTER ENDED 30 SEPTEMBER 2014

	UNAUDITED INDIVIDUAL QUARTER		UNAUDITED	AUDITED
	CURRENT	PRECEDING	CUMULATIVE QUARTER	PRECEDING
	QUARTER ENDED 30-Sep-2014	QUARTER ENDED 30-Sep-2013	CURRENT YEAR TO DATE ENDED 30-Sep-2014	QUARTER ENDED YEAR TO DATE ENDED 30-Sep-2013
	RM'000	RM'000	RM'000	RM'000
Revenue	1,241	3,141	8,781	11,561
Cost of sales	(692)	(2,502)	(7,461)	(7,697)
Gross profit	549	639	1,320	3,864
Other income	237	-	292	283
Interest income	2	8	8	-
Selling and distribution expenses	(103)	46	(239)	(536)
Administrative expenses	(957)	(498)	(3,625)	(3,798)
Reversal of impairment losses / (Impairment Loss) on trade receivables	(48)	(307)	(48)	(485)
Depreciation and amortization	(864)	(43)	(969)	(450)
Foreign exchange (loss) / gain	(12)	63	(57)	37
Bad debt written off	-	-	-	(5)
Allowance for slow moving inventories no longer required	-	-	-	132
Allowance for slow moving inventories	(36)	-	(36)	(43)
Inventories written off	(9)	66	(9)	(23)
Impairment of goodwill	(1,313)	(360)	(1,313)	(1,258)
Other operating expenses	(102)	-	(102)	(171)
Loss from operations	(2,656)	(386)	(4,778)	(2,453)
Interest expenses	(6)	(18)	(33)	(50)
Finance expenses	-	(11)	(39)	(48)
Loss before tax expenses	(2,662)	(415)	(4,850)	(2,551)
Tax expenses	-	(3)	-	27
Loss after tax expenses	(2,662)	(418)	(4,850)	(2,524)
Other comprehensive (loss) / income - Foreign exchange translation from the foreign operations	22	114	(34)	123
Total comprehensive loss	(2,640)	(304)	(4,884)	(2,401)
Loss attributable to :				
Equity holders of the company	(2,621)	(387)	(4,798)	(2,467)
Minority shareholders	(41)	(31)	(52)	(57)
	(2,662)	(418)	(4,850)	(2,524)
Total comprehensive loss :				
Equity holders of the company	(2,599)	(273)	(4,834)	(2,347)
Minority shareholders	(41)	(31)	(50)	(54)
	(2,640)	(304)	(4,884)	(2,401)
Loss per share attributable to the equity holders of the Company (sen)	(1.97)	(0.34)	(3.60)	(2.16)

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 gain or loss on disposal of quoted or unquoted investment or properties, and 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 FOURTH (4TH) QUARTER ENDED 30 SEPTEMBER 2014

	UNAUDITED AS AT END OF CURRENT QUARTER 30-Sep-2014	AUDITED AS AT PRECEDING FINANCIAL YEAR ENDED 30-Sep-2013
	RM'000	RM'000
ASSETS		
Non-current Assets		
Property, plant and equipment	151	437
Development costs	-	549
Goodwill	517	553
Intangible assets	2,448	3,913
	<u>3,116</u>	<u>5,452</u>
Current Assets		
Inventories	474	1,716
Trade receivables	1,172	1,771
Other receivables, deposits and prepayments	144	250
Tax recoverable	9	86
Fixed deposit with licensed banks	3	636
Cash and bank balances	4,021	1,135
	<u>5,823</u>	<u>5,594</u>
TOTAL ASSETS	<u><u>8,939</u></u>	<u><u>11,046</u></u>
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the Company		
Share Capital	16,300	11,440
Share Premium	379	207
Foreign exchange fluctuation reserve	181	216
Accumulated losses	(8,731)	(3,933)
Shareholders' funds	8,129	7,930
Minority interests	(120)	(70)
Total Equity	<u>8,009</u>	<u>7,860</u>
Current Liabilities		
Trade payables	327	1,122
Other payables and accruals	594	505
Amount due to directors	9	11
Hire purchase	-	-
Term loan	-	1,350
Short term borrowings	-	198
	<u>930</u>	<u>3,186</u>
Total Liabilities	930	3,186
TOTAL EQUITY AND LIABILITIES	<u><u>8,939</u></u>	<u><u>11,046</u></u>
Net assets per share (RM)	<u>0.05</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 FOURTH (4TH) QUARTER ENDED 30 SEPTEMBER 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
At 30 September 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	-	-	120	(2,468)	(2,348)	(54)	(2,402)
At 30 September 2013 (audited)	<u>11,440</u>	<u>207</u>	<u>216</u>	<u>(3,933)</u>	<u>7,930</u>	<u>(70)</u>	<u>7,860</u>
At 30 September 2013							
At 1 October 2013	11,440	207	216	(3,933)	7,930	(70)	7,860
Issuance of share capital pursuant to SIS	3,432	172	-	-	3,604	-	3,604
Issuance of share capital pursuant to Private Placement	1,428	-	-	-	1,428	-	1,428
Total comprehensive loss for the financial period	-	-	(35)	(4,798)	(4,833)	(50)	(4,883)
At 30 September 2014 (Unaudited)	<u>16,300</u>	<u>379</u>	<u>181</u>	<u>(8,731)</u>	<u>8,129</u>	<u>(120)</u>	<u>8,009</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 FOURTH (4TH) QUARTER ENDED 30 SEPTEMBER 2014

	UNAUDITED CURRENT YEAR TO DATE ENDED 30-Sep-2014 RM'000	AUDITED AS AT PRECEDING FINANCIAL YEAR ENDED AT 30-Sep-2013 RM'000
Cash flows from operating activities		
Loss before tax	(4,850)	(2,551)
Adjustments for:		
Amortisation of development costs	79	145
Amortisation of software license	144	140
Depreciation of property, plant and equipment	128	165
Finance cost	72	98
Gain on disposal of plant and equipment	(4)	(2)
Impairment loss on trade receivables	48	489
Impairment loss on intellectual property	1,209	898
Impairment of goodwill	618	360
Inventories written off	9	66
Bad debts written off	-	5
Allowance for slow moving stocks	36	-
Interest income	(8)	(11)
Reversal of impairment loss on trade receivables	-	(3)
Reversal of inventories written off	-	(132)
Unrealised gain on foreign exchange translation	11	(107)
Operating loss before working capital changes	(2,508)	(440)
Changes in working capital:		
Decrease / (Increase) in inventories	1,197	(376)
Decrease / (Increase) in receivables	657	(509)
Decrease in payables	(706)	(206)
Increase in bill payables	-	202
Cash flows used in operations	(1,360)	(1,329)
Tax refund	77	68
Net cash used in operating activities	(1,283)	(1,261)
Cash flows from investing activities		
Purchase of property, plant and equipment	(12)	(249)
Proceed from disposal of property, plant and equipment	174	18
Intangible assets/Development costs incurred	-	(469)
Interest income received	8	3
Net cash used in investing activities	170	(697)
Cash flows from financing activities		
Finance and interest cost paid	(72)	(98)
Issuance of share capital	5,032	-
Interest received	-	8
Repayment of term loan	(1,352)	(411)
Drawdown of term loan	-	749
Net drawdown/(repayment) of hire purchases	-	(35)
Net cash generated from financing activities	3,608	213
Net increase / (decrease) in cash and cash equivalents	2,495	(1,745)
Foreign exchange fluctuation reserve	(44)	(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	4,024	1,573
Cash and cash equivalents at the end of the financial period/year comprises the following :-		
Fixed deposits with licensed banks (pledged)	3	636
Cash and bank balances	4,021	1,135
Bank overdraft	-	(198)
	4,024	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.