



DGB ASIA BERHAD (721605-K)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE THIRD (3RD) QUARTER ENDED 30 JUNE 2016

	UNAUDITED INDIVIDUAL QUARTER		UNAUDITED CUMULATIVE QUARTER	
	CURRENT QUARTER ENDED 30-Jun-2016	PRECEDING CORRESPONDING QUARTER ENDED 30-Jun-2015	CURRENT YEAR TO DATE ENDED 30-Jun-2016	PRECEDING CORRESPONDING YEAR TO DATE ENDED 30-Jun-2015
	RM'000	RM'000	RM'000	RM'000
Revenue	343	537	3,169	5,663
Operating expenses	(951)	(1,392)	(3,432)	(6,782)
Other operating income	80	56	192	31
(Loss) / Profit from operations	<u>(528)</u>	<u>(799)</u>	<u>(71)</u>	<u>(1,088)</u>
Finance expenses	-	-	-	-
(Loss) / Profit before tax expenses	<u>(528)</u>	<u>(799)</u>	<u>(71)</u>	<u>(1,088)</u>
Tax expenses	-	-	-	-
(Loss) / Profit after tax expenses	<u>(528)</u>	<u>(799)</u>	<u>(71)</u>	<u>(1,088)</u>
Other comprehensive income / (expense)				
- Foreign exchange translation from the foreign operations	167	(4)	(319)	(12)
Total comprehensive income / (expense)	<u>(361)</u>	<u>(803)</u>	<u>(390)</u>	<u>(1,100)</u>
(Loss) / Profit attributable to :				
Equity holders of the company	(528)	(799)	(71)	(1,087)
Minority shareholders	-	-	-	(1)
	<u>(528)</u>	<u>(799)</u>	<u>(71)</u>	<u>(1,088)</u>
Total comprehensive income / (expense) :				
Equity holders of the company	(366)	(808)	(433)	(1,112)
Minority shareholders	5	5	43	12
	<u>(361)</u>	<u>(803)</u>	<u>(390)</u>	<u>(1,100)</u>
(Loss) / Earning per share attributable to the equity holders of the Company (sen)	<u>(0.11)</u>	<u>(0.33)</u>	<u>(0.01)</u>	<u>(0.45)</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 2015 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 (721605-K)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2016

	UNAUDITED AS AT END OF CURRENT QUARTER 30-Jun-2016 RM'000	AUDITED AS AT PRECEDING FINANCIAL YEAR ENDED 30-Sep-2015 RM'000
ASSETS		
Non-current Assets		
Property, plant and equipment	2,160	1,356
	<u>2,160</u>	<u>1,356</u>
Current Assets		
Inventories	6,683	6,837
Trade receivables	5,617	3,328
Other receivables, deposits and prepayments	6,389	3,311
Other investments	1,016	734
Tax recoverable	9	9
Cash and bank balances	18,583	26,999
	<u>38,297</u>	<u>41,218</u>
TOTAL ASSETS	<u>40,457</u>	<u>42,574</u>
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the Company		
Share Capital	48,900	48,900
Share Premium	3,605	3,605
Translation reserve	376	737
Warrants reserve	9,780	9,780
Accumulated losses	(24,267)	(24,196)
Shareholders' funds	<u>38,394</u>	<u>38,826</u>
Minority interests	(72)	(115)
Total Equity	<u>38,322</u>	<u>38,711</u>
Current Liabilities		
Trade payables	1,118	2,952
Other payables and accruals	1,017	911
	<u>2,135</u>	<u>3,863</u>
Total Liabilities	2,135	3,863
TOTAL EQUITY AND LIABILITIES	<u>40,457</u>	<u>42,574</u>
Net assets per share (RM)	<u>0.08</u>	<u>0.08</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 2015 and the accompanying explanatory notes attached to the interim financial statements.



DGB ASIA BERHAD (721605-K)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE THIRD (3RD) QUARTER ENDED 30 JUNE 2016

	<----- Non-Distributable ----->			Warrants Reserve RM'000	Distributable Accumulated losses RM'000	Shareholders' Fund RM'000	Non-controlling Interests RM'000	Total Equity RM'000
	Share Capital RM'000	Share Premium RM'000	Translation Reserve RM'000					
At 30 September 2014								
At 1 October 2014	16,300	379	138	-	(9,045)	7,772	(114)	7,658
Issuance of share capital pursuant to Right Issue	32,600	3,260	-	-	-	35,860	-	35,860
Issuance of warrants	-	-	-	9,780	(9,780)	-	-	-
Transaction costs for share issued	-	(34)	-	-	-	(34)	-	(34)
Total comprehensive income / expense for the financial period	-	-	599	-	(5,371)	(4,772)	(1)	(4,773)
At 30 September 2015 (audited)	<u>48,900</u>	<u>3,605</u>	<u>737</u>	<u>9,780</u>	<u>(24,196)</u>	<u>38,826</u>	<u>(115)</u>	<u>38,711</u>
At 1 October 2015	48,900	3,605	737	9,780	(24,196)	38,826	(115)	38,711
Issuance of share capital pursuant to Right Issue	-	-	-	-	-	-	-	-
Total comprehensive expense for the financial period	-	-	(361)	-	(71)	(432)	43	(389)
At 30 June 2016 (Unaudited)	<u>48,900</u>	<u>3,605</u>	<u>376</u>	<u>9,780</u>	<u>(24,267)</u>	<u>38,394</u>	<u>(72)</u>	<u>38,322</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 2015 and the accompanying explanatory notes attached to the interim financial statements.



DGB ASIA BERHAD (721605-K)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE THIRD (3RD) QUARTER ENDED 30 JUNE 2016

	UNAUDITED CURRENT YEAR TO DATE ENDED 30-Jun-2016 RM'000	UNAUDITED AS AT PRECEDING FINANCIAL YEAR ENDED AT 30-Jun-2015 RM'000
Cash flows from operating activities		
Loss before tax	(71)	(1,088)
Adjustments for:		
Amortisation of intangible assets	-	311
Depreciation of property, plant and equipment	292	55
Impairment loss on intellectual property	-	466
Property, plant and equipment write-off	-	12
Interest income	(111)	(53)
Operating loss before working capital changes	110	(297)
Changes in working capital:		
(Increase) / Decrease in inventories	154	(5,802)
(Increase) / Decrease in receivables	(6,744)	(5,866)
Decrease / (Increase) in payables	(1,728)	5,448
Cash flows absorbed by operations	(8,208)	(6,517)
Tax refund	-	-
Net cash used in operating activities	(8,208)	(6,517)
Cash flows from investing activities		
Purchase of property, plant and equipment		(1,354)
Interest income received	111	53
Net cash (used in) / from investing activities	111	(1,301)
Cash flows from financing activities		
Issuance of share capital		35,860
Repayment of term loan	-	-
Net cash from financing activities	-	35,860
Net (decrease) / increase in cash and cash equivalents	(8,097)	28,042
Foreign exchange fluctuation reserve	(319)	(12)
Cash and cash equivalents at beginning of the financial period/year	26,999	3,992
Cash and cash equivalents at end of the financial period/year	18,583	32,022
Cash and cash equivalents at the end of the financial period/year comprises the following :-		
Fixed deposits with licensed banks	-	15,003
Cash and bank balances	18,583	17,019
	18,583	32,022

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 2015 and the accompanying explanatory notes attached to the interim financial statements.