



DGB ASIA BERHAD (721605-K)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME  
FOR THE PERIOD ENDED 31 DECEMBER 2016

	UNAUDITED INDIVIDUAL QUARTER		UNAUDITED CUMULATIVE QUARTER	
	THREE(3) MONTHS 31-Dec-2016	THREE(3) MONTHS 31-Dec-2015	CURRENT YEAR TO DATE ENDED 31-Dec-2016	AUDITED PRECEDING CORRESPONDING YEAR TO DATE ENDED 31-Dec-2015
	RM'000	RM'000	RM'000	RM'000
Revenue	382	2,437	10,674	8,493
Operating expenses	(897)	(1,531)	(11,538)	(13,398)
Other operating income	1,497	111	1,782	518
Profit / (Loss) from operations	<u>982</u>	<u>1,017</u>	<u>918</u>	<u>(4,387)</u>
Finance expenses	-	-	-	-
Profit / (Loss) before tax expenses	<u>982</u>	<u>1,017</u>	<u>918</u>	<u>(4,387)</u>
Tax expenses	-	-	-	-
Profit / (Loss) after tax expenses	<u>982</u>	<u>1,017</u>	<u>918</u>	<u>(4,387)</u>
Other comprehensive income expense - Foreign exchange translation from the foreign operations	(1,338)	(465)	(1,858)	(465)
Total comprehensive (expense) / income	<u>(356)</u>	<u>552</u>	<u>(940)</u>	<u>(4,852)</u>
Profit / (Loss) attributable to :				
Equity holders of the company	982	1,017	916	(4,355)
Minority shareholders	-	-	2	(32)
	<u>982</u>	<u>1,017</u>	<u>918</u>	<u>(4,387)</u>
Total comprehensive (expense) / income :				
Equity holders of the company	(356)	506	(1,009)	(4,897)
Minority shareholders	-	46	69	45
	<u>(356)</u>	<u>552</u>	<u>(940)</u>	<u>(4,852)</u>
Earning / (Loss) per share attributable to the equity holders of the Company (sen)	<u>0.20</u>	<u>0.21</u>	<u>0.19</u>	<u>(0.89)</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 31 DECEMBER 2016

	UNAUDITED AS AT END OF CURRENT QUARTER 31-Dec-2016  RM'000	AUDITED AS AT PRECEDING FINANCIAL YEAR ENDED 30-Sep-2015  RM'000
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Property, plant and equipment	3,754	1,356
	<u>3,754</u>	<u>1,356</u>
<b>Current Assets</b>		
Inventories	6,514	6,837
Trade receivables	7,442	3,328
Other receivables, deposits and prepayments	6,063	3,311
Other investments	6,521	734
Tax recoverable	9	9
Cash and bank balances	9,872	26,999
	<u>36,421</u>	<u>41,218</u>
<b>TOTAL ASSETS</b>	<u>40,175</u>	<u>42,574</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity holders of the Company</b>		
Share Capital	19,560	48,900
Share Premium	-	3,605
Translation reserve	(1,187)	737
Warrants reserve	9,780	9,780
Accumulated profits/(losses)	9,667	(24,196)
Shareholders' funds	<u>37,820</u>	<u>38,826</u>
Minority interests	(46)	(115)
<b>Total Equity</b>	<u>37,774</u>	<u>38,711</u>
<b>Current Liabilities</b>		
Trade payables	756	2,952
Other payables and accruals	1,645	911
	<u>2,401</u>	<u>3,863</u>
<b>Total Liabilities</b>	2,401	3,863
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>40,175</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 PERIOD ENDED 31 DECEMBER 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					
<b>At 30 September 2014</b>								
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)
<b>At 30 September 2015 (audited)</b>	<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
Par value deduction	(29,340)	(3,605)	-	-	32,945	-	-	-
Total comprehensive expense for the financial period	-	-	(1,924)	-	918	(1,006)	69	(937)
<b>At 31 December 2016 (Unaudited)</b>	<u>19,560</u>	<u>-</u>	<u>(1,187)</u>	<u>9,780</u>	<u>9,667</u>	<u>37,820</u>	<u>(46)</u>	<u>37,774</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 PERIOD ENDED 31 DECEMBER 2016

	UNAUDITED CURRENT YEAR TO DATE ENDED 31-Dec-2016  RM'000	AUDITED AS AT PRECEDING FINANCIAL YEAR ENDED AT 31-Dec-2015  RM'000
<b>Cash flows from operating activities</b>		
Loss before tax	918	1,017
Adjustments for:		
Depreciation of property, plant and equipment	646	86
Impairment loss on trade receivables	48	-
Inventories written off	480	-
Bad debts written-off	12	-
Interest income	(211)	(110)
Loss on disposal of plant and equipment	2	-
Unrealised gain on foreign exchange translation	(31)	-
Operating loss before working capital changes	1,864	993
Changes in working capital:		
(Increase) / Decrease in inventories	323	153
(Increase) / Decrease in receivables	(6,330)	(1,994)
Decrease / (Increase) in payables	(1,462)	(682)
Cash flows absorbed by operations	(5,605)	(1,530)
Tax refund	-	-
<b>Net cash used in operating activities</b>	(5,605)	(1,530)
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(3,100)	-
Purchase of investment in quoted shares	(6,966)	-
Proceed from disposal of investments	188	-
Proceed from disposal from PPE	-	-
Interest income received	211	110
<b>Net cash (used in) / from investing activities</b>	(9,667)	110
<b>Cash flows from financing activities</b>		
Dividend paid	-	-
Issuance of share capital	-	-
Repayment of term loan	-	-
<b>Net cash from financing activities</b>	-	-
<b>Net (decrease) / increase in cash and cash equivalents</b>	(15,272)	(1,420)
<b>Foreign exchange fluctuation reserve</b>	(1,855)	(465)
Cash and cash equivalents at beginning of the financial period/year	26,999	26,999
<b>Cash and cash equivalents at end of the financial period/year</b>	9,872	25,114
<b>Cash and cash equivalents at the end of the financial period/year comprises the following :-</b>		
Fixed deposits with licensed banks	9,013	15,298
Cash and bank balances	859	9,816
	9,872	25,114

**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.