



**HIGH-5 CONGLOMERATE BERHAD**  
**(Formerly known as SILVER BIRD GROUP BERHAD)**  
**(Company No. 277977-X)**  
**(Incorporated in Malaysia)**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER  
 COMPREHENSIVE INCOME FOR THE TWELVE-MONTH PERIOD ENDED 31 OCTOBER 2013**

	Note	3 months ended		12 months ended	
		31/10/2013 RM'000	31/10/2012 RM'000	31/10/2013 RM'000	31/10/2012 RM'000
<b>Continuing Operations</b>					
Revenue	4	18,924	25,607	78,944	129,149
Cost of Sales		(15,174)	(24,699)	(64,069)	(110,988)
<b>Gross profit</b>		<u>3,750</u>	<u>908</u>	<u>14,875</u>	<u>18,161</u>
Other income		287	580	1,124	1,323
Administrative expenses		(5,748)	(17,671)	(18,968)	(31,669)
Selling and marketing expenses		(8,140)	(10,111)	(32,138)	(40,922)
Other expenses		-	(207)	-	(3,595)
Exceptional items		-	14,346	-	(267,516)
Finance expenses		(12,525)	(5,272)	(19,766)	(10,649)
<b>Loss before tax</b>		<u>(22,376)</u>	<u>(17,427)</u>	<u>(54,873)</u>	<u>(334,867)</u>
Tax income/(expense)	20	29	(87)	-	(421)
<b>Loss for the period from continuing operations</b>		<u>(22,347)</u>	<u>(17,514)</u>	<u>(54,873)</u>	<u>(335,288)</u>
<b>Discontinued Operations</b>					
Profit/(Loss) for the period from discontinued operations	12	163	(1,002)	92	(3,102)
<b>Loss for the financial period</b>		<u>(22,184)</u>	<u>(18,516)</u>	<u>(54,781)</u>	<u>(338,390)</u>
<b>Other comprehensive income/(expense)</b>					
- Reversal on expiry of warrants		6,059	-	6,059	-
- Foreign currency translation		319	-	201	-
<b>Total comprehensive loss for the financial period</b>		<u>(15,806)</u>	<u>(18,516)</u>	<u>(48,521)</u>	<u>(338,390)</u>
Attributable to :					
Equity holders of the parent		(22,184)	(18,495)	(54,781)	(338,367)
Minority interest		-	(21)	-	(23)
		<u>(22,184)</u>	<u>(18,516)</u>	<u>(54,781)</u>	<u>(338,390)</u>
<b>Loss per share attributable to equity holders of the parent :</b>					
Basic, for loss from continuing operations (sen)	26	(5.49)	(4.31)	(13.49)	(82.44)
Basic, for profit/(loss) from discontinued operations (sen)	26	0.04	(0.25)	0.02	(0.77)
Basic, for loss for the period (sen)	26	<u>(5.45)</u>	<u>(4.55)</u>	<u>(13.47)</u>	<u>(83.21)</u>

The condensed consolidated income statements should be read in conjunction with the audited financial statements for the year ended 31 October 2012 and the accompanying explanatory notes attached to the interim financial statements.



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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 OCTOBER 2013**

	Note	As at 31/10/2013 Unaudited RM'000	As at 31/10/2012 Audited RM'000
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	9	84,826	89,759
Non-trade receivable		-	7,546
		<u>84,826</u>	<u>97,305</u>
<b>Current Assets</b>			
Inventories		1,956	2,230
Trade receivables		9,703	12,341
Non-trade receivables, deposits and prepayment		2,627	3,482
Tax refundable		1	436
Fixed deposits with licensed banks		87	87
Cash and bank balances		2,665	1,439
		<u>17,039</u>	<u>20,015</u>
<b>TOTAL ASSETS</b>		<u>101,865</u>	<u>117,320</u>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity attributable to equity holder of the parent</b>			
Share capital	10	203,341	203,341
Share premium		53,622	53,622
Merger deficit		(5,326)	(5,326)
Capital reserves		277	277
Warrants reserve		-	6,059
Accumulated losses		(427,019)	(378,297)
Exchange Translation Reserve		(1,007)	(806)
<b>SHAREHOLDERS' EQUITY</b>		<u>(176,112)</u>	<u>(121,130)</u>
<b>Minority Interest</b>		<u>(99)</u>	<u>(99)</u>
		<u>(176,211)</u>	<u>(121,229)</u>
<b>Current liabilities</b>			
Borrowings	22	204,836	183,147
Trade payables		25,749	27,624
Non-trade payables and accrual		47,486	27,605
Current tax payable		5	173
		<u>278,076</u>	<u>238,549</u>
<b>Total liabilities</b>		<u>278,076</u>	<u>238,549</u>
<b>TOTAL EQUITY AND LIABILITIES</b>		<u>101,865</u>	<u>117,320</u>
<b>Net assets per share attributable to equity holders of the Company (RM)</b>		<u>(0.43)</u>	<u>(0.30)</u>

The condensed consolidated balance sheets should be read in conjunction with the audited financial statements for the year ended 31 October 2012 and the accompanying explanatory notes attached to the interim financial statements.



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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE TWELVE-MONTH PERIOD ENDED 31 OCTOBER 2013**

	Share Capital RM'000	Share Premium Reserve RM'000	Merger Deficit RM'000	Capital Reserves RM'000	Accumulated Losses RM'000	Warrant Reserves RM'000	Foreign Exchange Reserve RM'000	Total RM'000	Minority Interest RM'000	Total Equity RM'000
<b>Balance at 31.10.2012/ 1.11.2012</b>	203,341	53,622	(5,326)	277	(378,297)	6,059	(806)	(121,130)	(99)	(121,229)
Net loss for the financial period	-	-	-	-	(54,781)	-	(201)	(54,982)	-	(54,982)
Reversal of warrant reserves	-	-	-	-	6,059	(6,059)	-	-	-	-
<b>Balance at 31.10.2013</b>	203,341	53,622	(5,326)	277	(427,019)	-	(1,007)	(176,112)	(99)	(176,211)
<b>Balance at 31.10.2011/ 1.11.2011</b>	203,341	53,622	(5,326)	277	(44,138)	6,059	(670)	213,165	258	213,423
Net loss for the financial period	-	-	-	-	(334,159)	-	(136)	(334,295)	(357)	(334,652)
<b>Balance at 31.10.2012</b>	203,341	53,622	(5,326)	277	(378,297)	6,059	(806)	(121,130)	(99)	(121,229)

The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the year ended 31 October 2012 and the accompanying explanatory notes attached to the interim financial statements.



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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE TWELVE-MONTH PERIOD ENDED 31 OCTOBER 2013**

	<b>12 months ended</b>	
	<b>31/10/2013</b>	<b>31/10/2012</b>
	<b>RM'000</b>	<b>RM'000</b>
	<b>Unaudited</b>	<b>Unaudited</b>
<b>Cash flow from operating activities</b>		
Cash collected from customers	81,582	312,691
Payment to suppliers	(65,944)	(250,186)
Others	(36,526)	(107,300)
	<u>(20,888)</u>	<u>(44,795)</u>
<b>Cash flow from investing activities</b>		
Purchase of property, plant and equipment	(541)	-
	<u>(541)</u>	<u>-</u>
<b>Cash flows from financing activities</b>		
Net drawdown of borrowings	-	9,848
Net repayment of borrowings	-	(46,176)
Advances from investor	10,504	-
Decrease in fixed deposits pledged to licensed banks	-	2,560
	<u>10,504</u>	<u>(33,768)</u>
Net decrease in cash and cash equivalents	(10,925)	(78,563)
Effects of exchange rate changes	(201)	(139)
Cash and cash equivalents at start of financial period	(83,079)	3,558
Cash and cash equivalents at end of financial period	<u>(94,205)</u>	<u>(75,144)</u>

Cash and cash equivalents at the end of the financial period comprise the following :

	<b>As at</b>	<b>As at</b>
	<b>31/10/2013</b>	<b>31/10/2012</b>
	<b>RM'000</b>	<b>RM'000</b>
	<b>Unaudited</b>	<b>Unaudited</b>
Cash and bank balances	2,665	1,439
Fixed deposits with licensed banks	87	87
Bank overdraft	(96,957)	(76,670)
	<u>(94,205)</u>	<u>(75,144)</u>

The condensed consolidated cash flow statements should be read in conjunction with the audited financial statements for the year ended 31 October 2012 and the accompanying explanatory notes attached to the interim financial statements.