

**DPS RESOURCES BERHAD**  
(Company No. 630878-X)

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2014**  
(The figures have not been audited)

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 30.09.2014 RM'000	Preceding Year Corresponding Period 30.09.2013 RM'000	Current Year To Date 30.09.2014 RM'000	Preceding Year Corresponding Period 30.09.2013 RM'000
Revenue	10,291	10,923	20,808	24,282
Cost of sales	(7,839)	(8,702)	(16,418)	(20,177)
Gross Profit /(Loss)	2,452	2,221	4,390	4,105
Operating expenses	(1,718)	(1,809)	(3,979)	(3,212)
Other operating income	(40)	213	948	383
Profit /(Loss) from operations	694	625	1,359	1,276
Finance cost	(103)	(519)	(358)	(1,165)
Profit /(Loss) before tax	591	106	1,001	111
Taxation	-	-	-	-
Profit /(Loss) after tax	591	106	1,001	111
Discontinued Operations				
Profit/loss for the period from discontinued operations net of tax				-
Minority interest	-	-	-	-
Net Profit /(Loss) for the period	591	106	1,001	111
OTHER COMPREHENSIVE INCOME				
Fair value adjustment on property, plant and equipment				
"- Profit on fair value changes				
AVAILABLE-FOR -SALE INVESTMENT				
Profit arising during the period	-	-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	591	106	1,001	111
Weighted average number of shares ('000s)	264,000	264,000	264,000	264,000
Earning per share (sen)				
- Basic	0.22	0.04	0.38	0.04
- Diluted	0.22	0.04	0.38	0.04

The unaudited Condensed Consolidated Statement Of Comprehensive Income should be read in conjunction with the Annual Financial Statements for the year ended 31 March 2014 and the accompanying explanatory notes attached to the interim financial statements.

**DPS RESOURCES BERHAD**  
(Company No. 630878-X)

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION 30 SEPTEMBER 2014**  
(The figures have not been audited)

	As at End Of Current Quarter 30.09.2014 RM'000	As at Preceding Financial Year Ended 31.03.2014 RM'000
<b>Non-current assets</b>		
Property, plant and equipment	94,814	97,339
Prepaid land lease payments	12,146	12,115
	<u>106,960</u>	<u>109,454</u>
<b>Current assets</b>		
Inventories	8,856	7,562
Trade and other receivables	11,683	5,906
Cash, deposit and bank balances	237	132
Assets of disposal group classified as held for sale	-	29,753
	<u>20,776</u>	<u>43,353</u>
<b>Total Assets</b>	<u>127,736</u>	<u>152,807</u>
<b>EQUITY</b>		
Share capital	132,000	132,000
Share premium	185	185
Revaluation reserve	6,068	9,175
Accumulated losses	(54,948)	(59,056)
<b>Total equity</b>	<u>83,305</u>	<u>82,304</u>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Long term borrowings	9,019	13,463
Deferred tax liability	1,621	1,621
	<u>10,640</u>	<u>15,085</u>
<b>Current liabilities</b>		
Borrowings	2,882	21,006
Bank overdraft	508	2,049
Trade and other payable	30,371	25,245
Provision for taxation	30	30
Liabilities of disposal group classified as held for sale	-	7,088
	<u>33,791</u>	<u>55,419</u>
<b>Total Liabilities</b>	<u>44,431</u>	<u>70,504</u>
<b>Total equity &amp; liabilities</b>	<u>127,736</u>	<u>152,807</u>
	-	-
<b>Net Tangible Assets per share attributable to ordinary equity holders of the parent (RM)</b>	<u>0.32</u>	<u>0.31</u>

The unaudited Condensed Consolidated Statement Of Financial Position should be read in conjunction with the Annual Financial Statements for the year ended 31 March 2014 and the accompanying explanatory notes attached to the interim financial statements.

**DPS RESOURCES BERHAD**  
(Company No. 630878-X)

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2014**  
(The figures have not been audited)

	Share Capital RM'000	<u>Distributable</u> Accumulated Losses RM'000	← Share Premium RM'000	Non-Distributable Revaluation Reserve RM'000	→ Fair value Reserve RM'000	Total RM'000
<b>Balance as at 1 April 2013</b>	<b>132,000</b>	<b>(27,705)</b>	<b>185</b>	<b>5,475</b>	<b>-</b>	<b>109,955</b>
Net loss for the financial year	-	(31,350)	-	3,699	-	(27,651)
<b>Balance as at 31 March 2014</b>	<b>132,000</b>	<b>(59,055)</b>	<b>185</b>	<b>9,174</b>	<b>-</b>	<b>82,304</b>
Net profit for the financial period	-	1,001	-	-	-	1,001
<b>Balance as at 30 September 2014</b>	<b>132,000</b>	<b>(58,054)</b>	<b>185</b>	<b>9,174</b>	<b>-</b>	<b>83,305</b>

The unaudited Condensed Consolidated Statement of Changes In Equity should be read in conjunction with the Annual Financial Statements for the year ended 31 March 2014.

DPS RESOURCES BERHAD  
(Company No. 630878-X)

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW  
FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2014  
(The figures have not been audited)

	Current Current Year To Date 30.09.14 RM'000	Preceding Year 12 months Period End 31-03-2014 RM'000
Net cash inflow from operating activities	2,159	3,206
Net cash (outflow)/inflow from investing activities	(75)	211
Net cash (outflow) from financing activities	(681)	(3,720)
Net increase/(decrease) in cash and cash equivalents	1,403	(302)
Cash and bank balances as at 1 April 2014	(1,674)	(1,372)
Cash and cash equivalents as at 30th September 2014	<u>(271)</u>	<u>(1,674)</u>
<b>Reconciliation :</b>		
Cash and bank balances	237	375
Bank overdrafts	(508)	(2,049)
Cash and cash equivalents as at 30th September 2014	<u>(271)</u>	<u>(1,674)</u>

The unaudited Condensed Consolidated Statement Of Cash Flow should be read in conjunction with the Annual Financial Statements for the year ended 31 March 2014 and the accompanying explanatory notes attached to the interim financial statements.

#### A1. Changes in accounting policies

The interim financial statements are prepared in accordance with Malaysian Financial Reporting Standards ("MFRS") 134: Interim Financial Reporting and paragraph 9.22 of the Bursa Malaysia Securities Berhad's ("Bursa Malaysia") Listing Requirements and should be read in conjunction with the Group's annual audited financial statements for the year ended 31 March 2014 and the accompanying notes attached to the unaudited condensed consolidated financial statements.

As of 1 April 2013, the Group has adopted the following MFRSs and amendments which are effective for annual periods beginning on or after 1 April 2013.

Amendments to MFRS 101	Presentation of Items of Other Comprehensive Income
MFRS 3	Business Combinations
MFRS 10	Consolidated Financial Statements
MFRS 11	Joint Arrangements
MFRS 12	Disclosure of Interests in Other Entities
MFRS 13	Fair Value Measurement
MFRS 119 (as revised in 2011)	Employee Benefits
MFRS 127 (as revised in 2011)	Separate Financial Statements
MFRS 128 (as revised in 2011)	Investment in Associates and Joint Ventures
Amendments to MFRS 1	First-time Adoption of MFRS - Government Loans
Amendments to MFRS 1	First-time Adoption of MFRS - Annual improvements 2009 - 2011 Cycle
Amendments to MFRS 7	Financial Instruments: Disclosures - Offsetting Financial Assets and Liabilities
Amendments to MFRS 10	Consolidated Financial Statements: Transition Guidance
Amendments to MFRS 11	Joint Arrangements: Transition Guidance
Amendments to MFRS 12	Disclosures of Interest in Other Entities: Transition Guidance
Amendments to MFRS 101	Annual Improvements 2009 - 2011 Cycle
Amendments to MFRS 116	Annual Improvements 2009 - 2011 Cycle
Amendments to MFRS 132	Annual Improvements 2009 - 2011 Cycle
Amendments to MFRS 134	Annual Improvements 2009 - 2011 Cycle
IC Interpretation 2	Annual Improvements 2009 - 2011 Cycle
IC Interpretation 20	Stripping costs in the Production Phase of a Surface Mine

The adoption of the above MFRSs and amendments does not have any material impact on the financial statements.

The following Standards, Amendments and Issue Committee ("IC") Interpretations have been issued by the Malaysian Accounting Board (MASB) but are not yet effective and have not been adopted by the Group.

Effective for financial periods beginning on or after 1 January 2014

MFRS 10	Investment Entities
MFRS 12	Investment Entities
Amendments to MFRS 127	Investment Entities
Amendments to MFRS 132	Financial Instruments: Presentation - Offsetting Financial Assets and Financial Liabilities

Effective for financial periods beginning on or after 1 January 2015

MFRS 9	Financial Instruments
Amendments to MFRS 9	Mandatory Effective Date of MFRS 9 and Transition Disclosures

The Group will adopt the above pronouncements when they become effective in the respective financial periods. These pronouncements are not expected to have any effect to the financial statements of the Group upon their initial application.

#### A2. Auditors' Report on Preceding Annual Financial Statements

The auditors' report on the financial statements for the year ended 31 March 2014 was not qualified.

#### A3. Comments about Seasonality or Cyclicity

The Group's performance is not subject to seasonality or cyclicity.

#### A4. Unusual Items Due to Their Nature, Size or Incidence

There were no unusual items affecting assets, liabilities, equity, net income, or cash flows during the current quarter under review due to their nature, size or incidence.

#### A5. Changes in Estimates

There were no changes in estimates that have had a material effect in the current quarter results.

#### A6. Debt and Equity Securities

There were no issuance, cancellation, repurchase, resale or repayment of debt securities nor any movement in the share capital for the quarter and financial period under review.

#### A7. Dividends Paid

There were no dividends paid during the quarter under review.

#### A8. Segmental Reporting

The Group operates wholly in Malaysia. The principal activities of the Group consist of those relating to manufacturing of wood based products and agro-based farming. The Group's segmental reporting for business segments is as below :

Current Year Quarter ended 30 September 2014

30 September 2014

<b>Business Segments</b>	<b>Investment Holding</b>	<b>Manufacturing</b>	<b>Property Investment</b>	<b>Agro-based Industries</b>	<b>Adjustments and Eliminations</b>	<b>Per consolidated Financial Statements</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b>Revenue :</b>						
External Sales	-	10,292	-	-	-	10,292
Inter-segment	60	-	-	-	(60)	-
Total Revenue	<u>60</u>	<u>10,292</u>	<u>-</u>	<u>-</u>	<u>(60)</u>	<u>10,292</u>
<b>Results :</b>						
Segment results	(436)	1,130	-	(0)	0	694
Finance cost						(103)
Loss before tax						591
Taxation						-
Net (loss)/profit for the period						<u>591</u>

30 June 2014

<b>Business Segments</b>	<b>Investment Holding</b>	<b>Manufacturing</b>	<b>Property Investment</b>	<b>Agro-based Industries</b>	<b>Adjustments and Eliminations</b>	<b>Per consolidated Financial Statements</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b>Revenue :</b>						
External Sales	-	10,517	-	-	-	10,517
Inter-segment	60	-	-	-	(60)	-
Total Revenue	<u>60</u>	<u>10,517</u>	<u>-</u>	<u>-</u>	<u>(60)</u>	<u>10,517</u>
<b>Results :</b>						
Segment results	8,654	1,256	-	(5)	(9,240)	665
Finance cost						(255)
Loss before tax						410
Income tax benefit						-
Net (loss)/profit for the period						<u>410</u>

#### A9. Valuations of Property, Plant and Equipment

There were no changes in the valuation of property, plant and equipment since the last audited financial statements for the year ended 31 March 2014

#### A10. Subsequent Events

There were no material events subsequent to the end of the current quarter under review up to date of this quarterly report.

#### A11. Changes in Composition of the Group

There were no changes in composition of the group since the last audited financial statements for the year ended 31 March 2014

#### A12. Changes in Contingent Liabilities and Contingent Assets

There were no contingent liabilities and contingent assets of a material nature since the last audited financial statements for the year ended 31 March 2014 other than those disclosed in B9.

### A13. Capital Commitments

There are no capital commitments of the Group for the period ended 30th September 2014.

## PART B: ADDITIONAL INFORMATION REQUIRED BY BMSB'S LISTING REQUIREMENTS

### B1 Review of Performance for Comparison with Current Quarter to Corresponding Quarter of Last Year

Our Group's revenue decreased slightly by approximately RM0.63 million or 5.79% from RM10.92 million for the six (6)-month period ended 30 September 2013 to RM10.29 million for the six (6)-month period ended 30 September 2014.

Despite the reduction in revenue, our Group managed to improve our GP margin from approximately 20.33% for the six (6)-month period ended 30 September 2013 to approximately 23.83% for the six (6)-month period ended 30 September 2014 mainly due to stronger USD currency against RM.

Our Group posted a net profit of approximately RM0.59 million in the six (6)-month period ended 30 September 2014 as opposed to a net profit of RM0.10 million in the six (6)-month period ended 30 September 2014 mainly due to reduction of finance cost from RM0.52 million to RM0.1 million due to full settlement of bank borrowings of approximately RM21.76 million due to a financial institution via advances obtained from a Director ("Director Loan") on 30 August 2014. The said Director Loan is interest free with no fixed terms of repayment.

### B2 Review of Performance for Comparison of Current Quarter Results with Immediate Preceding Quarter

	Current Year Quarter 30.09.2014 RM'000	Immediate Preceding Quarter 30.06.2014 RM'000
<b>REVENUE</b>		
Manufacturing and trading	10,292	10,517
Property development	-	-
Argo-bases Industries	-	-
Investment holdings	-	-
Total	<u>10,292</u>	<u>10,517</u>
Cost Of Sales	<u>(7,839)</u>	<u>(8,579)</u>
Gross Profit	<u>2,453</u>	<u>1,938</u>
<b>PROFIT/ (LOSS) BEFORE TAX ("PBT")</b>		
Manufacturing and trading - operations	607	999
Property investment	-	-
Argo-bases Industries	(5)	-
Investment holdings	<u>(11)</u>	<u>(589)</u>
Total	<u>591</u>	<u>410</u>

For the current quarter, the revenue of the Group is RM10,292m (Q115 : RM10.517mil), the revenue reduced by 0.02% as compared to the preceding quarter.

### B3 Commentary on Prospects

The Group continues to operate in a challenging environment due to uncertainty in the global economy but the outlook is promising if the USD vs RM continues to be strong.

### B4 Taxation

	Current Quarter 30.09.14 RM'000	Current Year To Date 30.09.14 RM'000
Tax charge for the financial period	<u>-</u>	<u>-</u>

## **B5 Purchase or Disposal of Quoted Securities**

- a) There were no purchases or disposals of quoted securities for the current quarter under review.
- b) There were no investments in quoted securities as at the end of the financial period.

## **B6. STATUS OF CORPORATE PROPOSALS**

There are no corporate proposals announced but not completed as at the reporting date save and except for the following:-

On 13 September 2013, TA Securities Holdings Berhad ("TA Securities"), on behalf of the Board, announced the Company proposed to undertake the Proposals, comprising:-

(i) Proposed reduction of the issued and paid-up share capital of DPS Resources Berhad ("DPS") via the cancellation of RM0.40 of the par value of each existing ordinary shares of RM0.50 each to RM0.10 each in DPS ("DPS Shares") pursuant to Section 64 of the Companies Act, 1965 ("Proposed Par Value Reduction")

(ii) Proposed Joint Ventures ("JVs") between:-

(a) DPS Development Venture Sdn Bhd ("DPS Development"), Shantawood Sdn Bhd (formerly known as Shantawood Manufacturing Sdn Bhd) ("SSB") and DPS Realty Sdn Bhd ("DPSR") to jointly develop first phase of the land known as Lot No. 21784, Mukim of Rasah, District of Seremban, State of Negeri Sembilan Darul Khusus held Geran Mukim 53354 ("Proposed JV 1");

(b) DPS Development, SSB and DPSR to jointly develop three (3) parcels of Land known as Lot 18565, Lot 18566 and Lot 18567, Mukim of Krubong, State of Melaka Bandaraya Bersejarah held under GeranMukim Malacca Customary Land 773, 772 and 771 respectively ("Proposed JV 2");

(c) DPS, SSB and DPSR to jointly develop three (3) parcels of land known as Lot 3949, Lot 3950 and Lot 3951, Mukim of Tanjong Minyak, District of Melaka Tengah, State of Melaka Bandaraya Bersejarah held under Pajakan Mukim 2297 and 2299 respectively ("Proposed JV 3");

(iii) Proposed renounceable rights issue of up to 659,838,788 new DPS Shares ("Rights Shares") on the basis of two (2) Rights Shares for every one (1) existing DPS Share held, together with up to 395,903,272 free detachable warrants ("Rights Warrants") on the basis of three (3) Rights Warrants for every five (5) Rights Shares subscribed at an entitlement date to be determined later ("Proposed Rights Issue of Shares with Warrants");

(iv) Proposed diversification of the principal activities of DPS and its subsidiaries to include property development ("Proposed Diversification");

(v) Proposed amendment to the Memorandum of Association of DPS to facilitate the implementation of the Proposed Par Value Reduction ("Proposed Amendment"); and

(vi) Proposed exemption to Datuk (Dr) Sow Chin Chuan and Persons acting concert ("PACs") with him, namely Datin Chu Kim Guek and Eric Sow Yong Shing from the obligation to undertake a mandatory take-over offer to acquire the remaining DPS Shares and convertible securities in DPS not already owned by them under Paragraph 16.1 of Practice Note 9 of the Malaysian Code on Take-overs and Mergers 2010 ("Proposed Exemption").

On 13 December 2013, TA Securities, on behalf of the Board announced that Bursa Malaysia Securities ("Bursa Securities") had vide its letter dated 12 December 2013 ("Bursa Securities Letter") approved the following:

(i) listing of and quotation for the Rights Shares and the new DPS Shares to be issued pursuant to the exercise of Rights Warrants; and

(ii) admission of the Rights Warrants to the Official List of Bursa Securities and listing of and quotation for the Rights Warrants;

On the Main Market of Bursa Securities, subject to the conditions in Bursa Securities Letter.

On 21 January 2014, DPSR, SSB and DPS Development entered into the Supplemental joint venture agreement ("JVA") 1, Supplemental JVA 2 and Supplemental JVA 3 to amend, vary and/or modify some of the terms of the JVA 1, JVA 2 and JVA 3.

On 31 March 2014, DPSR, SSB and DPS Development entered into the Rescission and termination agreement ("RTA") to rescind, revoke and terminate the JVA 1 and Supplemental JVA 1.



On 25 June 2014, TA Securities, on behalf of the Board, announced that the shareholders of DPS had approved the Proposals at the extraordinary general meeting (“EGM”) held on 25 June 2014.

On 8 October 2014, TA Securities, on behalf of the Board, announced that an office copy of the seal order of the High Court of Malaya, Malacca confirming the Par Value Reduction has been lodged with the Companies Commission of Malaysia on even date, upon which the Par Value Reduction shall take effect and deemed completed. The shareholders of the Company should take note that the Par Value Reduction does not affect the number of the rights attached to the existing DPS Shares held by them. All DPS Shares held in the securities account of the shareholders shall be unaffected, except for the reduction in its par value from RM0.50 to RM0.10 per Share.

On 17 October 2014, TA Securities, on behalf of the Board, announced that the Securities Commission had vide its letter dated 16 October 2014 approved the Exemption.

#### B7 Group Borrowings and Debt Securities

Total Group borrowings as at 30 September 2014 were as follows :-

	Secured RM'000	Unsecured RM'000	As at 30.09.14 Total RM'000
<b>Short term borrowings</b>			
Bank Overdrafts	504	3	507
Bankers Acceptance	-	-	-
Finance Lease Creditor	182	-	182
Revolving Credit	-	-	-
Term Loans	3,549	(848)	2,701
	<u>4,235</u>	<u>(845)</u>	<u>3,390</u>
<b>Long term borrowings</b>			
Finance Lease Creditors	-	-	-
Term Loans	6,661	2,358	9,019
	<u>6,661</u>	<u>2,358</u>	<u>9,019</u>
<b>Total borrowings</b>	<u>10,896</u>	<u>1,513</u>	<u>12,409</u>

#### B8 Derivative Financial Assets

Details of outstanding derivative financial instruments as at 30 September 2014:

Foreign Exchange Forward Contracts :	Contracted Value RM '000	Fair value RM '000	Changes in Fair Value RM '000
Within 1 year			
- Used to hedge trade receivables	-	-	-

Forward foreign exchange contracts are entered into with licensed banks to hedge part of the Group's sales from exchange rate movements. As the exchange rates are pre-determined under such contracts, the Group is not exposed to any market risk. Given that the contracts are entered into with licensed banks, the Management are of the view that credit risk is minimal.

#### B9. MATERIAL LITIGATION

Save for the following, the Group is not engaged in any material litigation or arbitration, either as plaintiff or defendant, which has a material effect on the financial position of the Company or its subsidiary companies and the Board does not know of any proceedings pending or threatened, or of any fact likely to give rise to any proceedings, which might materially and adversely affect the position or business of the Company or its subsidiary companies as at the date of this report:-

**(i) Shantawood Sdn Bhd (“SSB”) (“Plaintiff”) vs Hong Leong MSIG Takaful Berhad (“MSIG”) (“Defendant”)- High Court of Shah Alam Civil No: 22NCVC-1488-12/2012**

SSB had on 21 December 2012 filed a suit at the High Court in Shah Alam against MSIG to recover the loss and damages of RM24,219,074.00 (“Fire Claim”) as a result of MSIG repudiating the claims made by SSB under the fire insurance policies taken up by SSB from MSIG for the fire incidents occurred on 10 July 2011, 13 July 2011 and 14 July 2011 in factories belonging to SSB (“Fire Incidents”). MSIG had on 25 February 2013 filed its Statement of Defence disputing the Fire Claim.

On 26 September 2014, the Court had allowed SSB’s claim and had awarded SSB a sum of RM19,496,398.90 (“Judgement Sum”) and the cost of RM50,000.00 together with the interest rate of 5% per annum to be calculated from 14 July 2011 until the full and final settlement of the same (“Judgment”). MSIG subsequently filed a notice of appeal to the Court of Appeal against the Judgement and made an application for stay of execution of the Judgement with the High Court on 20 October 2014.

On 17 November 2014, High Court allowed the stay of execution of the Judgement but ordered the Judgement Sum be deposited into the Plaintiff Solicitors’ account on a fixed deposit of the Plaintiff’s Solicitors Account. On 20 November 2014, the sum of RM22,818,054.85 was deposited into the Plaintiff’s Solicitors Account held with Hong Leong Islamic Bank Berhad. The Court of Appeal has fixed on 16 December 2014 as the case management date for the appeal.

SSB had written off its Property, Plant and Equipment (“PPE”) which were damaged during the Fire Incidents in the fifteen (15)-month FPE 31 March 2012 and FYE 31 March 2013. The Fire Claim will be recognised as other income upon receipt of payment.

The solicitors acting for SSB is of the opinion that, based on the numerous rulings made by the Court on admission of documents and the testimonies of witnesses and experts from SSB and MSIG, SSB has a reasonably fair chance of success in dismissing MSIG’s appeal against the Judgment.

**(ii) SSB (“Plaintiff”) vs HSBC Amanah Takeful (Malaysia) Berhad (“HSBC Amanah”) (“Defendant”)- Kuala Lumpur High Court**

on 25 November 2014, SSB filed a suit at High Court in Kuala Lumpur against HSBC Amanah to recover the loss and damages of RM11,950,175 (“Fire Claim”) as a result of HSBC Amanah’s failure to pay loss claim filed by SSB under the fire insurance policies taken up by SSB from HSBC Amanah for the fires which occurred from 10 July 2011 to 19 July 2011. As the Writ of Summons and the Statement of Claim have yet to be extracted, SSB has yet to obtain the date for case management as at to-date.

The Solicitors acting for SSB is of the opinion that based on the current documents provided, subject to the defence to be filed by HSBC Amanah, availability of the witnesses and the documents to be produced to the Court by both parties, SSB has a fair chance of success in its claim against HSBC Amanah.

**B10 Changes in Contingent Assets and Contingent Liabilities**

There were no changes in contingent assets and contingent liabilities since the last quarterly report other than those contingent assets as disclosed in B9.

**B11 Dividend Payable**

No dividend was paid during the financial year and the Directors do not recommend any dividend to be paid for the year under review.

**B12 Earnings per Share**

**a) Basic**

The earnings per share for the current quarter and cumulative year to date are computed as follows:

	Individual Current Year Quarter 30.09.14	Cumulative Current Year To Date 30.09.14
Profit attributable to ordinary equity holders of the parent (RM’000)	591	1,001
Weighted average number of ordinary shares of RM0.50 each in issue (’000)	264,000	264,000
Basic Earnings Per Share (sen)	0.22	0.38

**b) Diluted**

The calculation of the diluted earnings per share is based on the profit attributable to ordinary equity holders of the parent for the current quarter and cumulative year to date divided by the adjusted weighted average number of ordinary shares of RM0.50 each in issue and issuable under the exercise of share options granted under the DPS Employees' Share Option Scheme.

	Individual Current Year Quarter 30.09.14	Cumulative Current Year To Date 30.09.14
Profit attributable to ordinary equity holders of the parent (RM'000)	<u>591</u>	<u>1,001</u>
Weighted average number of ordinary shares of RM0.50 each in issue ('000)	<u>264,000</u>	<u>264,000</u>
Basic Earnings Per Share (sen)	<u>0.22</u>	<u>0.38</u>
Diluted Earnings Per Share (sen)	<u>0.22</u>	<u>0.38</u>

**B13 Disclosure of Realised and Unrealised Profits**

On 25 June 2010, Bursa Malaysia Securities Berhad (Bursa Malaysia) issued a directive to all listed issuers and requires to disclose the breakdown of the unappropriated profits or accumulated losses as at the end of the reporting period, into realised and unrealised profits and losses. On 20 December 2010, Bursa Malaysia further issued guidance on the disclosure and the format required.

The determination of realised and unrealised profits is complied based on Guidance of Special Matter No. 1. Determination of Realised and Unrealised Profits and Losses in the Context of Disclosure Pursuant to Bursa Malaysia Securities Berhad Listing Requirements, issued by the Malaysian Institute of Accountants on 20 December 2010.

The disclosure of realised and unrealised profits is solely for complying with the disclosure requirements stipulated in the directive of Bursa Malaysia and should not be applied for any other purposes.

The Group's accumulated losses as at reporting date may be analysed as follows:

	Group 30.09.2014 RM'000	Group 31.03.2014 RM'000
Total retained profits		
- Realised profits	(21,123)	(36,303)
- Unrealised losses	<u>2,999</u>	<u>2,999</u>
	(18,124)	(33,304)
Less : Consolidation adjustments	<u>(39,930)</u>	<u>(25,752)</u>
Total Group's accumulated losses as per statements of financial position	<u>(58,054)</u>	<u>(59,056)</u>

**B14 Profit for the Period**

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 30.09.2014 RM'000	Preceding Year Corresponding Period 30.09.2013 RM'000	Current Year To Date 30.09.2014 RM'000	Preceding Year Corresponding Period 30.09.2013 RM'000
<b>Profit for the period is arrived at after crediting :</b>				
Realised gain on foreign exchange	15	(142)	15	(219)
Gain on disposal of property, plant and equipment	-	-	-	-
<b>and after charging :</b>				
Amortisation of prepaid lease payment	-	33	-	66
Depreciation	1,063	1,560	2,326	2,723
Loss on disposal of a subsidiary	-	80	(211)	80
Loss on foreign exchange	-	70	85	188