

DPS RESOURCES BERHAD (Company No: 630878-X)
CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE FIRST QUARTER ENDED 30 JUNE 2015

	INDIVIDUAL QUARTER		CUMULATIVE QUARTERS	
	UNAUDITED CURRENT QUARTER ENDED 30-Jun-15	UNAUDITED COMPARATIVE QUARTER ENDED 30-Jun-14	UNAUDITED CUMULATIVE YEAR TO DATE 30-Jun-15	UNAUDITED CUMULATIVE PRECEDING YEAR TO DATE 30-Jun-14
Note	RM	RM	RM	RM
REVENUE	10,379	10,517	10,379	10,517
COST OF SALES	(7,880)	(8,579)	(7,880)	(8,579)
GROSS PROFIT	2,499	1,938	2,499	1,938
OPERATING EXPENSES	(1,479)	(2,261)	(1,479)	(2,261)
OTHER OPERATING INCOME	104	988	104	988
PROFIT FROM OPERATION	1,124	665	1,124	665
FINANCE COST	(176)	(255)	(176)	(255)
PROFIT BEFORE TAXATION	948	410	948	410
INCOME TAX EXPENSE	-	-	-	-
PROFIT FOR THE PERIOD	948	410	948	410
PROFIT FROM DISCONTINUED OPERATIONS	-	-	-	-
NET PROFIT FOR THE PERIOD	948	410	948	410
OTHER COMPREHENSIVE INCOME	-	-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	948	410	948	410
WEIGHTED AVERAGE NUMBER OF SHARES ('000)	587,770	264,000	587,770	264,000
EARNINGS PER SHARE (SEN)				
- Basic (sen)	0.16	0.16	0.16	0.16
- Dilutive (sen) #	N/A	N/A	N/A	N/A

NOTE

The unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Financial Statements for the year ended 31 March 2015 and the accompanying explanatory notes attached to the interim financial statements.

The fully dilutive loss per share of the Group for the current financial period is not presented as the warrants would be anti-dilutive as the exercise price of the warrants is higher than the fair value of the Company's shares.

DPS RESOURCES BERHAD (Company No: 630878-X)
CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2015

(THE FIGURES HAVE NOT BEEN AUDITED)

	UNAUDITED	AUDITED
	AS AT	AS AT
	30.06.2015	31.03.2015
	RM'000	RM'000
Non-current assets		
Property, plant and equipment	91,791	92,870
Prepaid land lease payments	11,943	11,978
	<u>103,734</u>	<u>104,848</u>
Current assets		
Property development expenditure	230	1,909
Inventories	5,641	5,986
Trade and other receivables	12,460	16,697
Cash, deposits and bank balances	156	358
	<u>18,487</u>	<u>24,951</u>
TOTAL ASSETS	<u>122,221</u>	<u>129,798</u>
Equity attributable to the owners of the Parent		
Share capital	58,777	58,777
Share premium	185	185
Revaluation reserve	6,068	6,068
Warrant Reserve	10,121	10,121
Discount on share	(10,121)	(10,121)
Retained Earnings	50,981	50,033
Total Equity	<u>116,011</u>	<u>115,063</u>
Liabilities		
Non-current liabilities		
Long term borrowings	-	4,039
Deferred tax liability	1,621	1,621
	<u>1,621</u>	<u>5,660</u>
Current liabilities		
Borrowings	5,610	2,763
Bank overdraft	657	272
Trade and other payables	(1,708)	6,009
Provision for taxation	30	30
	<u>4,589</u>	<u>9,075</u>
Total Liabilities	<u>6,210</u>	<u>14,735</u>
TOTAL EQUITY AND LIABILITIES	<u>122,221</u>	<u>129,798</u>
Number of ordinary shares of RM0.10 per share ('000)	587,770	587,770
Net assets per share attributable to ordinary equity holders of the parent (RM)	<u>0.20</u>	<u>0.20</u>

NOTES:

The unaudited Condensed Consolidated Statement Of Financial Position should be read in conjunction with the Annual Financial Statements for the year ended 31 March 2015 and the accompanying explanatory notes attached to the interim financial statements

Net assets per share is derived based on DPS Resources Berhad consolidated net assets of RM116,011,000 (FYE 31.03.2015- RM115,063,000) over the issued number of ordinary shares of 587,769,580 (FYE 31.03.2015- 587,769,580) of RM0.10 each

DPS RESOURCES BERHAD (Company No: 630878-X)
CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FIRST QUARTER ENDED 30 JUNE 2015

(THE FIGURES HAVE NOT BEEN AUDITED)

	Share Capital	<u>Distributable</u> Accumulated Losses/ Retained Earnings	Warrant Reserve	← Share Premium	Non-Distributable Revaluation Reserve	→ Discount on share	Total
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as at 1 April 2014	132,000	(59,056)	-	185	9,175	-	82,304
Total comprehensive income for the year		383		-	-	-	383
Disposal of subsidiary company	-	3,106	-	-	(3,106)	-	-
Transaction with owners:-							
Par value reduction	(105,600)	105,600	-	-	-	-	-
Rights issue with warrants	32,377	-	10,121	-	-	(10,121)	32,377
	(73,223)	105,600	10,121	-	-	(10,121)	32,377
Balance as at 31 March 2015	58,777	50,033	10,121	185	6,068	(10,121)	115,063
Total comprehensive income for the period	-	948	-	-	-	-	948
Balance as at 30 June 2015	58,777	50,981	10,121	185	6,068	(10,121)	116,011

NOTES

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 2015.

DPS RESOURCES BERHAD (Company No: 630878-X)
CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FIRST QUARTER ENDED 30 JUNE 2015

(THE FIGURES HAVE NOT BEEN AUDITED)

	Current Year To Date 30-Jun-15 RM'000	Preceding Year End 30-Jun-14 RM'000
Net cash inflow/(outflow) from operating activities	606	(16,516)
Net cash (outflow)/inflow from investing activities	(4)	18,226
Net cash outflow from financing activities	(1,198)	(1,002)
Net (decrease)/increase in cash and cash equivalents	<u>(596)</u>	<u>708</u>
Cash and bank balances as at 1 April	95	(1,674)
Cash and cash equivalents as at 30 June	<u><u>(501)</u></u>	<u><u>(966)</u></u>
 <u>Reconciliation :</u>		
Cash and bank balances	156	331
Bank overdrafts	(657)	(1,297)
Cash and cash equivalents as at 30 June	<u><u>(501)</u></u>	<u><u>(966)</u></u>

NOTES

The unaudited Condensed Consolidated Statement Of Cash Flows should be read in conjunction with the Annual Financial Statements for the year ended 31 March 2015 and the accompanying explanatory notes attached to the interim financial statements.