

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

	INDIVIDUAL QUARTER		CUMULATIVE QUARTERS	
	UNAUDITED CURRENT QUARTER ENDED 30-Sep-15	UNAUDITED COMPARATIVE QUARTER ENDED 30-Sep-14	UNAUDITED CUMULATIVE YEAR TO DATE 30-Sep-15	UNAUDITED CUMULATIVE PRECEDING YEAR TO DATE 30-Sep-14
Note	RM	RM	RM	RM
REVENUE	10,168	10,291	20,547	20,808
COST OF SALES	(8,489)	(7,839)	(16,369)	(16,418)
GROSS PROFIT	1,679	2,452	4,178	4,390
OPERATING EXPENSES	(1,547)	(1,718)	(3,025)	(3,979)
OTHER OPERATING INCOME	615	(40)	719	948
PROFIT FROM OPERATION	747	694	1,872	1,359
FINANCE COST	(120)	(103)	(296)	(358)
PROFIT BEFORE TAXATION	627	591	1,576	1,001
INCOME TAX EXPENSE	-	-	-	-
PROFIT FOR THE PERIOD	627	591	1,576	1,001
PROFIT FROM DISCONTINUED OPERATIONS	-	-	-	-
NET PROFIT FOR THE PERIOD	627	591	1,576	1,001
OTHER COMPREHENSIVE INCOME	-	-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	627	591	1,576	1,001
WEIGHTED AVERAGE NUMBER OF SHARES ('000)	587,770	264,000	587,770	264,000
EARNINGS PER SHARE (SEN)				
- Basic (sen)	0.11	0.22	0.27	0.38
- 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 SEPTEMBER 2015

(THE FIGURES HAVE NOT BEEN AUDITED)

	UNAUDITED	AUDITED
	AS AT	AS AT
	30.09.2015	31.03.2015
	RM'000	RM'000
Non-current assets		
Property, plant and equipment	90,819	92,870
Prepaid land lease payments	11,909	11,978
	<u>102,728</u>	<u>104,848</u>
Current assets		
Property development expenditure	4,906	1,909
Inventories	7,527	5,986
Trade and other receivables	12,417	16,697
Cash, deposits and bank balances	49	358
	<u>24,899</u>	<u>24,951</u>
TOTAL ASSETS	<u>127,627</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	51,608	50,033
Total Equity	<u>116,638</u>	<u>115,063</u>
Liabilities		
Non-current liabilities		
Long term borrowings	3,292	4,039
Deferred tax liability	1,621	1,621
	<u>4,913</u>	<u>5,660</u>
Current liabilities		
Borrowings	234	2,763
Bank overdraft	808	272
Trade and other payables	5,004	6,009
Provision for taxation	30	30
	<u>6,076</u>	<u>9,075</u>
Total Liabilities	<u>10,989</u>	<u>14,735</u>
TOTAL EQUITY AND LIABILITIES	<u>127,627</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 RM116,638,000 (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 SECOND QUARTER ENDED 30 SEPTEMBER 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	(59,057)	-	185	9,175	-	82,303
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	50,032	10,121	185	6,068	(10,121)	115,062
Total comprehensive income for the period	-	1,576	-	-	-	-	1,576
Balance as at 30 September 2015	58,777	51,608	10,121	185	6,068	(10,121)	116,638

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 SECOND QUARTER ENDED 30 SEPTEMBER 2015

(THE FIGURES HAVE NOT BEEN AUDITED)

	Current Year To Date 30-Sep-15 RM'000	Preceding Year End 30-Sep-14 RM'000
Net cash inflow/(outflow) from operating activities	2,542	2,159
Net cash (outflow)/inflow from investing activities	(114)	(75)
Net cash outflow from financing activities	(3,282)	(681)
Net (decrease)/increase in cash and cash equivalents	<u>(854)</u>	<u>1,403</u>
Cash and bank balances as at 1 April 2015	95	(1,674)
Cash and cash equivalents as at 30 September 2015	<u><u>(759)</u></u>	<u><u>(271)</u></u>
 <u>Reconciliation :</u>		
Cash and bank balances	49	237
Bank overdrafts	(808)	(508)
Cash and cash equivalents as at 30 September 2015	<u><u>(759)</u></u>	<u><u>(271)</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.