

**DPS RESOURCES BERHAD (Company No: 630878-X)**  
**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE THIRD QUARTER ENDED 31 DECEMBER 2015**

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTERS	
		UNAUDITED CURRENT QUARTER ENDED 31-Dec-15 RM	UNAUDITED COMPARATIVE QUARTER ENDED 31-Dec-14 RM	UNAUDITED CUMULATIVE YEAR TO DATE 31-Dec-15 RM	UNAUDITED CUMULATIVE PRECEDING YEAR TO DATE 31-Dec-14 RM
<b>REVENUE</b>		14,757	23,789	35,303	44,597
COST OF SALES		(12,738)	(18,805)	(29,107)	(35,222)
GROSS PROFIT		2,019	4,984	6,196	9,375
OPERATING EXPENSES		(1,357)	(1,670)	(4,382)	(5,649)
OTHER OPERATING INCOME		(24)	235	695	1,183
PROFIT FROM OPERATION		638	3,549	2,509	4,909
FINANCE COST		(92)	(2,338)	(388)	(2,696)
<b>PROFIT BEFORE TAXATION</b>		546	1,211	2,121	2,213
INCOME TAX EXPENSE		-	-	-	-
<b>PROFIT FOR THE PERIOD</b>		546	1,211	2,121	2,213
PROFIT FROM DISCONTINUED OPERATIONS		-	-	-	-
<b>NET PROFIT FOR THE PERIOD</b>		546	1,211	2,121	2,213
OTHER COMPREHENSIVE INCOME		-	-	-	-
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		546	1,211	2,121	2,213
WEIGHTED AVERAGE NUMBER OF SHARES ('000)		587,770	264,000	587,770	264,000
EARNINGS PER SHARE (SEN)					
- Basic (sen)		0.09	0.46	0.36	0.84
- 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 31 DECEMBER 2015**

(THE FIGURES HAVE NOT BEEN AUDITED)

	<b>UNAUDITED</b>	<b>AUDITED</b>
	<b>AS AT</b>	<b>AS AT</b>
	<b>31.12.2015</b>	<b>31.03.2015</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Non-current assets</b>		
Property, plant and equipment	94,544	92,870
Prepaid land lease payments	11,875	11,978
	<u>106,419</u>	<u>104,848</u>
<b>Current assets</b>		
Property development expenditure	4,898	1,909
Inventories	7,418	5,986
Trade and other receivables	8,553	16,697
Cash, deposits and bank balances	1,147	358
	<u>22,016</u>	<u>24,951</u>
<b>TOTAL ASSETS</b>	<u>128,435</u>	<u>129,798</u>
<b>Equity attributable to the owners of the Parent</b>		
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	52,154	50,033
<b>Total Equity</b>	<u>117,184</u>	<u>115,063</u>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Long term borrowings	1,800	4,039
Deferred tax liability	1,621	1,621
	<u>3,421</u>	<u>5,660</u>
<b>Current liabilities</b>		
Borrowings	63	2,763
Bank overdraft	-	272
Trade and other payables	7,737	6,009
Provision for taxation	30	30
	<u>7,830</u>	<u>9,075</u>
<b>Total Liabilities</b>	<u>11,251</u>	<u>14,735</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>128,435</u>	<u>129,798</u>
Number of ordinary shares of RM0.10 per share ('000)	587,770	587,770
<b>Net assets per share attributable to ordinary equity holders of the parent (RM)</b>	<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 RM117,184,000 (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 THIRD QUARTER ENDED 31 DECEMBER 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
<b>Balance as at 1 April 2014</b>	<b>132,000</b>	<b>(59,056)</b>	-	<b>185</b>	<b>9,175</b>	-	<b>82,304</b>
Total comprehensive income for the year		383		-	-	-	<b>383</b>
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)	<b>32,377</b>
	(73,223)	105,600	10,121	-	-	(10,121)	32,377
<b>Balance as at 31 March 2015</b>	<b>58,777</b>	<b>50,033</b>	<b>10,121</b>	<b>185</b>	<b>6,068</b>	<b>(10,121)</b>	<b>115,063</b>
Total comprehensive income for the period	-	2,121	-	-	-	-	2,121
<b>Balance as at 31 December 2015</b>	<b>58,777</b>	<b>52,154</b>	<b>10,121</b>	<b>185</b>	<b>6,068</b>	<b>(10,121)</b>	<b>117,184</b>

**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 THIRD QUARTER ENDED 31 DECEMBER 2015**

(THE FIGURES HAVE NOT BEEN AUDITED)

	<b>Current Year To Date 31-Dec-15 RM'000</b>	<b>Preceding Year End 31-Dec-14 RM'000</b>
<b>Net cash inflow from operating activities</b>	10,920	2,243
<b>Net cash outflow from investing activities</b>	(4,923)	(1,414)
<b>Net cash (outflow)/inflow from financing activities</b>	(4,945)	561
<b>Net increase in cash and cash equivalents</b>	<u>1,052</u>	<u>1,390</u>
<b>Cash and bank balances as at 1 April 2015</b>	95	(1,674)
<b>Cash and cash equivalents as at 31 December 2015</b>	<u><u>1,147</u></u>	<u><u>(284)</u></u>
<b><u>Reconciliation :</u></b>		
Cash and bank balances	1,147	237
Bank overdrafts	-	(508)
<b>Cash and cash equivalents as at 31 December 2015</b>	<u><u>1,147</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.