

FOCUS DYNAMICS TECHNOLOGIES BERHAD (Company No: 582924-P)
CONDENSED CONSOLIDATED INCOME STATEMENTS
AND QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE SECOND QUARTER ENDED 31 JANUARY 2006
THE FIGURES HAVE NOT BEEN AUDITED

	Note	INDIVIDUAL QUARTER CURRENT YEAR QUARTER 31/01/2006 RM	PRECEDING YEAR CORRESPONDING QUARTER 31/01/2005 RM	CUMULATIVE QUARTER CURRENT YEAR TO DATE 31/01/2006 RM	PRECEDING YEAR CORRESPONDING PERIOD 31/01/2005 RM
REVENUE	A9	2,348,768	N/A	4,562,081	N/A
COST OF SALES		<u>(1,636,621)</u>	N/A	<u>(3,041,319)</u>	N/A
GROSS PROFIT		712,147	N/A	1,520,762	N/A
OTHER INCOME		122,515	N/A	265,698	N/A
OPERATING EXPENSES		<u>(372,197)</u>	N/A	<u>(688,775)</u>	N/A
PROFIT FROM OPERATIONS		462,465	N/A	1,097,685	N/A
INTEREST INCOME		11,275	N/A	21,638	N/A
INTEREST EXPENSE		<u>(40,876)</u>	N/A	<u>(106,803)</u>	N/A
PROFIT BEFORE TAXATION		432,864	N/A	1,012,520	N/A
TAXATION	B5	<u>(74,450)</u>	N/A	<u>(117,700)</u>	N/A
PROFIT AFTER TAXATION		<u>358,414</u>	N/A	<u>894,820</u>	N/A
MINORITY INTEREST		-	N/A	-	N/A
NET PROFIT ATTRIBUTABLE TO SHAREHOLDERS		<u><u>358,414</u></u>	N/A	<u><u>894,820</u></u>	N/A
Earnings Per Ordinary Share					
- Basic (sen)	B13	1.36	N/A	3.40	N/A
- Diluted (sen)		N/A	N/A	N/A	N/A

NOTES:

- The Unaudited Condensed Consolidated Income Statements should be read in conjunction with the Notes to the Interim Financial Report.*
- This is the second Interim Financial Statements on the consolidated results for the financial period ended 31 January 2006 announced by the Company in compliance with Bursa Malaysia Securities Berhad's ("Bursa Securities") requirements in conjunction with the admission of the Company to the MESDAQ Market of Bursa Securities.*
- As this is the first year that the quarterly report is being drawn up, there are no comparative figures for the preceding year corresponding quarter.*

FOCUS DYNAMICS TECHNOLOGIES BERHAD (Company No: 582924-P)
CONDENSED CONSOLIDATED BALANCE SHEETS
AND QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE SECOND QUARTER ENDED 31 JANUARY 2006
THE FIGURES HAVE NOT BEEN AUDITED

	AS AT END OF CURRENT QUARTER 31/01/2006 Unaudited <u>RM</u>	AS AT PRECEDING FINANCIAL YEAR ENDED 31/07/2005 Audited <u>RM</u>
ASSETS EMPLOYED		
PROPERTY, PLANT AND EQUIPMENT	399,062	454,662
DEVELOPMENT COSTS	960,592	701,054
CURRENT ASSETS		
Inventories	3,334,612	3,235,898
Trade receivables	6,563,599	4,672,042
Other receivables, deposits and prepayments	1,328,755	923,536
Tax recoverable	16,219	17,033
Deposits placed with licensed	1,409,169	1,187,531
Cash and bank balances	5,992	15,463
	<u>12,658,346</u>	<u>10,051,503</u>
LESS: CURRENT LIABILITIES		
Trade payables	1,824,697	1,145,374
Other payables and accruals	1,222,690	1,609,521
Amount due to a Directors	1,024,159	66,459
Borrowings	4,528,740	3,805,837
Taxation	162,023	60,396
	<u>8,762,309</u>	<u>6,687,587</u>
NET CURRENT ASSETS	3,896,037	3,363,916
	<u>5,255,691</u>	<u>4,519,632</u>
FINANCED BY:		
SHARE CAPITAL	2,629,889	2,629,889
RETAINED PROFITS	1,714,548	819,728
	<u>4,344,437</u>	<u>3,449,617</u>
NEGATIVE GOODWILL	653,261	789,591
LONG TERM AND DEFERRED LIABILITY		
Borrowings	235,493	257,924
Deferred tax liabilities	22,500	22,500
	<u>5,255,691</u>	<u>4,519,632</u>
Number of ordinary shares at RM0.10 sen par each	26,298,890	26,298,890
Net assets per share (RM)	0.19	0.16

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- 4. Negative goodwill has been included in the calculation of Net Tangible Assets per ordinary share.*

FOCUS DYNAMICS TECHNOLOGIES BERHAD (Company No: 582924-P)

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
AND QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE SECOND QUARTER ENDED 31 JANUARY 2006
THE FIGURES HAVE NOT BEEN AUDITED

	Share Capital	<i>Distributable</i> Retained Profits	Total
	RM	RM	RM
Balance at 1 August 2005	2,629,889	819,728	3,449,617
Profit for the quarters	-	894,820	894,820
Balance at 31 January 2006	<u>2,629,889</u>	<u>1,714,548</u>	<u>4,344,437</u>

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FOCUS DYNAMICS TECHNOLOGIES BERHAD (Company No: 582924-P)

CONDENSED CONSOLIDATED CASH FLOW STATEMENTS

AND QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE SECOND QUARTER ENDED 31 JANUARY 2006

THE FIGURES HAVE NOT BEEN AUDITED

	CUMULATIVE QUARTER CURRENT YEAR TO DATE 31/01/2006 RM	PRECEDING YEAR CORRESPONDING PERIOD 31/01/2005 RM
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from customers	2,394,913	N/A
Cash payments to suppliers and employees	<u>(2,768,989)</u>	<u>N/A</u>
Cash generated from operations	(374,076)	N/A
Interest received	21,638	N/A
Interest paid	(102,485)	N/A
Income taxes paid	(15,270)	N/A
Net cash used in operating activities	<u>(470,193)</u>	<u>N/A</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of plant and equipment	(13,795)	N/A
Increase in placement of fixed deposits pledged	(221,638)	N/A
Net cash used in investing activities	<u>(235,433)</u>	<u>N/A</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds of banker acceptance	203,000	N/A
Repayment of hire purchase payable	(22,430)	N/A
Repayment of hire purchase interest	(4,318)	N/A
Proceeds from bills payables	188,521	N/A
Proceeds from term loan	156,667	N/A
Net cash from financing activities	<u>521,440</u>	<u>N/A</u>
Net decrease in cash and cash equivalent	(184,186)	N/A
Cash and cash equivalent at beginning of year	<u>(176,725)</u>	<u>N/A</u>
Cash and cash equivalent at end of year	<u>(360,911)</u>	<u>N/A</u>
Cash and cash equivalent comprise:		
Cash and bank balances	5,992	N/A
Bank overdraft	<u>(366,903)</u>	<u>N/A</u>
	<u>(360,911)</u>	<u>N/A</u>

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