

FOCUS DYNAMICS TECHNOLOGIES BERHAD (Company No: 582924-P)
CONDENSED CONSOLIDATED INCOME STATEMENTS
AND QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE FOURTH QUARTER ENDED 31 JULY 2007
THE FIGURES HAVE NOT BEEN AUDITED

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTERS	
		CURRENT YEAR QUARTER	PRECEDING YEAR CORRESPONDING QUARTER (Note 2)	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD (Note 2)
		31/07/2007	31/07/2006	31/07/2007	31/07/2006
		RM	RM	RM	RM
REVENUE	A9	6,262,595	3,143,960	14,866,518	9,372,268
COST OF SALES		(4,836,511)	(2,362,854)	(11,099,526)	(6,261,312)
GROSS PROFIT		1,426,084	781,106	3,766,992	3,110,956
OTHER INCOME		19,200	142,923	162,778	422,636
OPERATING EXPENSES		(795,233)	(465,536)	(2,862,312)	(1,765,067)
PROFIT FROM OPERATIONS		650,051	458,493	1,067,458	1,768,525
INTEREST INCOME		12,033	13,725	59,073	66,366
INTEREST EXPENSES		(55,960)	(29,188)	(200,818)	(177,803)
SHARE OF RESULTS OF ASSOCIATED COMPANIES		(11,157)	-	(10,244)	-
PROFIT BEFORE TAXATION		594,967	443,030	915,469	1,657,088
TAXATION	B5	(184,600)	(92,200)	(392,986)	(185,774)
PROFIT FOR THE PERIOD		410,367	350,830	522,483	1,471,314
MINORITY INTEREST		-	-	-	-
PROFIT ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF PARENT		410,367	350,830	522,483	1,471,314
Earnings Per Ordinary Share					
- Basic (sen)	B13	0.43	0.37	0.55	1.56
- Diluted (sen)		N/A	N/A	N/A	N/A
Proposed/declared dividend per share (sen)		-	-	-	-

NOTES:

1. The Unaudited Condensed Consolidated Income Statements should be read in conjunction with the Annual Financial Statements for the year ended 31 July 2006 and the accompanying explanatory notes to this Interim Financial Statements.

2. The Individual Quarter for the Preceding Year Corresponding Quarter to 31 July 2006 are unaudited. However, the Cumulative Quarters for the Preceding Year Corresponding Period to 31 July 2006 are extracted from the audited figures as reported in the Annual Financial Statements for the year ended 31 July 2006.

FOCUS DYNAMICS TECHNOLOGIES BERHAD (Company No: 582924-P)
CONDENSED CONSOLIDATED BALANCE SHEETS
AND QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE FOURTH QUARTER ENDED 31 JULY 2007
THE FIGURES HAVE NOT BEEN AUDITED

	AS AT END OF CURRENT QUARTER 31/07/2007 Unaudited <u>RM</u>	AS AT PRECEDING FINANCIAL YEAR ENDED 31/07/2006 Audited <u>RM</u>
NON CURRENT ASSETS		
Plant and equipment	550,337	406,980
Development costs	2,267,688	1,431,244
Investment in associated companies	73,756	-
Goodwill on consolidation	2,209,793	-
Deferred tax asset	2,100	30,155
	<u>5,103,674</u>	<u>1,868,379</u>
CURRENT ASSETS		
Inventories	6,432,215	5,282,515
Trade receivables	7,140,046	5,931,654
Other receivables, deposits and prepayments	611,426	94,978
Amount due from associated companies	149,116	
Tax recoverable	30,000	21,603
Deposits with licensed banks	2,068,502	2,729,009
Short-term deposit	28,532	-
Cash in hand and at banks	1,196,526	665,981
	<u>17,656,363</u>	<u>14,725,740</u>
CURRENT LIABILITIES		
Trade payables	2,434,345	837,698
Other payables and accruals	3,911,788	716,949
Amount due to directors	62,883	42,200
Borrowings	3,512,130	2,679,122
Tax payable	374,842	167,504
	<u>10,295,988</u>	<u>4,443,473</u>
NET CURRENT ASSETS	7,360,375	10,282,267
	<u><u>12,464,049</u></u>	<u><u>12,150,646</u></u>
FINANCED BY:		
SHARE CAPITAL	9,449,723	7,559,778
SHARE PREMIUM	123,093	1,550,862
RETAINED PROFITS	2,621,512	2,291,042
SHAREHOLDERS' EQUITY	<u>12,194,328</u>	<u>11,401,682</u>
NEGATIVE GOODWILL	-	516,932
NON CURRENT LIABILITIES		
Borrowings	256,221	227,463
Deferred tax liabilities	13,500	4,569
	<u>12,464,049</u>	<u>12,150,646</u>
Number of ordinary shares at RM0.10 sen par each	94,497,225	75,597,780
Net assets per share attributable to ordinary equity holders of the parent (sen)	12.90	15.77

NOTES:

1. The Unaudited Condensed Consolidated Balance Sheets should be read in conjunction with the Annual Financial Statements for the year ended 31 July 2006 and the accompanying explanatory notes to this Interim Financial Statements.

2. Net assets per share is derived based on Focus Dynamics Technologies Berhad's consolidated net assets of RM12,194,328 (FYE 31/7/06- RM11,918,614) including development costs and negative goodwill over the issued number of ordinary shares of 94,497,225 (FYE 31/7/06 - 75,597,780) of RM0.10 each.

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

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

AND QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE FOURTH QUARTER ENDED 31 JULY 2007

THE FIGURES HAVE NOT BEEN AUDITED

	Share Capital	<-----Non-distributable-----> Share Premium	Negative Goodwill	Distributable Retained Profits	Total
	RM	RM	RM	RM	RM
Balance at 1 August 2005	2,629,889	-	789,591	819,728	4,239,208
Issue of share capital	1,150,000	7,130,000	-	-	8,280,000
Profit for the year	-	-	-	1,471,314	1,471,314
Bonus shares issue	3,779,889	(3,779,889)	-	-	-
Listing expenses	-	(1,799,249)	-	-	(1,799,249)
Amortisation charge	-	-	(272,659)	-	(272,659)
Balance at 31 July 2006	<u>7,559,778</u>	<u>1,550,862</u>	<u>516,932</u>	<u>2,291,042</u>	<u>11,918,614</u>
Balance at 1 August 2006	7,559,778	1,550,862	516,932	2,291,042	11,918,614
Prior year adjustment - effects of adopting FRS 3	-	-	(516,932)	516,932	-
Balance at 1 August 2006 (as restated)	<u>7,559,778</u>	<u>1,550,862</u>	<u>-</u>	<u>2,807,974</u>	<u>11,918,614</u>
Profit for the year	-	-	-	522,483	522,483
Bonus shares issue	1,889,945	(1,181,000)	-	(708,945)	-
Expenses incurred on bonus shares issue set-off to share premium account	-	(246,769)	-	-	(246,769)
Balance at 31 July 2007	<u>9,449,723</u>	<u>123,093</u>	<u>-</u>	<u>2,621,512</u>	<u>12,194,328</u>

NOTE:

The Unaudited Condensed Consolidated Statement of Changes In Equity should be read in conjunction with the Annual Financial Statements for the year ended 31 July 2006 and the accompanying explanatory notes to this Interim Financial Statements.

FOCUS DYNAMICS TECHNOLOGIES BERHAD (Company No: 582924-P)**CONDENSED CONSOLIDATED CASH FLOW STATEMENTS****AND QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE FOURTH QUARTER ENDED 31 JULY 2007**
THE FIGURES HAVE NOT BEEN AUDITED

	CUMULATIVE QUARTERS	
	CURRENT YEAR TO DATE 31/07/2007 Unaudited RM	PRECEDING YEAR CORRESPONDING PERIOD 31/07/2006 Audited (Note 2) RM
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from customers	17,412,798	10,530,894
Cash payments to suppliers and employees	<u>(14,241,620)</u>	<u>(13,331,324)</u>
Cash generated from/(used in) operations	3,171,178	(2,800,430)
Interest received	59,072	79,294
Interest paid	(185,220)	(140,144)
Income taxes paid	(264,418)	(131,332)
Expenses incurred for bonus share issue	(246,769)	
Net cash generated from/(used in) operating activities	<u>2,533,843</u>	<u>(2,992,612)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of plant and equipment	(150,233)	(54,200)
Purchase of investment in associated companies	(183,998)	-
Acquisition of subsidiary, net of cash acquired	(3,123,139)	-
Increase in placement of fixed deposits pledged	(64,493)	(41,477)
Proceeds from disposal of plant and equipment	1,200	8,000
Net cash used in investing activities	<u>(3,520,663)</u>	<u>(87,677)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds/(Repayment) from/(to) bankers acceptance	1,039,000	(976,000)
Payment of hire purchase interest	-15,984	(54,368)
Repayment of hire purchase liabilities	-71,554	(49,661)
(Repayments)/Proceeds (to)/from bills payables	-230,563	22,273
Proceeds from the issue of share capital	99,998	8,280,000
Payment of listing expenses	-	(1,799,249)
Net cash from financing activities	<u>820,897</u>	<u>5,422,995</u>
Net (decrease)/increase in cash and cash equivalent	(165,923)	2,342,706
Cash and cash equivalent at beginning of year	<u>2,165,981</u>	<u>(176,725)</u>
Cash and cash equivalent at end of year	<u>2,000,058</u>	<u>2,165,981</u>
Cash and cash equivalent comprise:		
Cash in hand and at banks	1,196,526	665,981
Short-term deposit	28,532	-
Fixed deposits with licensed banks (unpledged)	<u>775,000</u>	<u>1,500,000</u>
	<u>2,000,058</u>	<u>2,165,981</u>

NOTES:

1. The Unaudited Condensed Consolidated Cash Flow Statements should be read in conjunction with the Annual Financial Statements for the year ended 31 July 2006 and the accompanying explanatory notes to this Interim Financial Statements.

2. The Cumulative Quarters for the Preceding Year Corresponding Period to 31 July 2006 are extracted from the audited figures as reported in the Annual Financial Statements for the year ended 31 July 2006.