

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 2009
THE FIGURES HAVE NOT BEEN AUDITED

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTERS	
		CURRENT YEAR QUARTER 31/07/2009	PRECEDING YEAR CORRESPONDING QUARTER (Note 2) 31/07/2008	CURRENT YEAR TO DATE 31/07/2009	PRECEDING YEAR CORRESPONDING PERIOD (Note 2) 31/07/2008
		RM	RM	RM	RM
REVENUE	A9	4,814,220	4,385,769	19,582,230	20,831,568
COST OF SALES		<u>(3,907,514)</u>	<u>(3,420,465)</u>	<u>(15,956,533)</u>	<u>(16,202,164)</u>
GROSS PROFIT		906,706	965,304	3,625,697	4,629,404
OTHER INCOME		38,536	109,955	152,977	105,153
OPERATING EXPENSES		<u>(1,452,761)</u>	<u>(1,444,126)</u>	<u>(6,163,597)</u>	<u>(4,111,300)</u>
(LOSS)/PROFIT FROM OPERATIONS		(507,519)	(368,867)	(2,384,923)	623,257
INTEREST INCOME		9,009	17,901	43,185	48,911
INTEREST EXPENSES		(87,326)	(98,792)	(346,350)	(327,819)
GAIN TO GROUP ON STRIKE OFF OF SUBSIDIARY COMPANY		-	-	11,882	-
SHARE OF RESULTS OF ASSOCIATED COMPANIES		<u>25,124</u>	<u>(4,107)</u>	<u>(94,326)</u>	<u>45,887</u>
(LOSS)/PROFIT BEFORE TAXATION		(560,712)	(453,865)	(2,770,532)	390,236
TAXATION	B5	200,160	56,031	184,326	(244,656)
(LOSS)/PROFIT FOR THE PERIOD		<u>(360,552)</u>	<u>(397,834)</u>	<u>(2,586,206)</u>	<u>145,580</u>
MINORITY INTEREST		81,176	(8,897)	52,450	(6,993)
(LOSS)/PROFIT ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF PARENT		<u><u>(279,376)</u></u>	<u><u>(406,731)</u></u>	<u><u>(2,533,756)</u></u>	<u><u>138,587</u></u>
(Loss)/Earnings Per Ordinary Share					
- Basic (sen)	B13	(0.27)	(0.39)	(2.44)	0.13
- Diluted (sen)		(0.27)	(0.39)	(2.44)	0.13
Proposed/declared dividend per share (sen)		-	-	-	-

NOTE:

1. The Unaudited Condensed Consolidated Income Statements should be read in conjunction with the Annual Financial Statements for the year ended 31 July 2008 and the accompanying explanatory notes to this Interim Financial Statements.

2. The Individual Quarter for the Preceding Year Corresponding Quarter to 31 July 2008 are unaudited. However, the Cumulative Quarters for the Preceding Year Corresponding Period to 31 July 2008 relate to the audited figures as reported in the Annual Financial Statements for the year ended 31 July 2008.

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 2009
THE FIGURES HAVE NOT BEEN AUDITED

	AS AT END OF CURRENT QUARTER 31/07/2009 Unaudited RM	AS AT PRECEDING FINANCIAL YEAR ENDED 31/07/2008 Audited RM
ASSETS		
Non-Current Assets		
Property, plant and equipment	2,716,737	2,969,887
Products development expenditure	1,763,606	2,041,647
Investment in associated companies	226,556	71,922
Other investment	13,000	13,000
Goodwill on consolidation	2,261,580	2,261,580
Deferred tax assets	2,663	1,684
	<u>6,984,142</u>	<u>7,359,720</u>
Current Assets		
Inventories	3,980,509	5,317,276
Trade receivables	10,300,350	10,434,203
Other receivables, deposits and prepayments	2,843,274	772,308
Amount due from associated companies	608,939	252,988
Tax recoverable	257,059	109,919
Deposits with licensed banks	1,409,600	2,297,379
Short-term deposit	-	34,282
Cash in hand and at banks	584,083	718,969
	<u>19,983,814</u>	<u>19,937,324</u>
TOTAL ASSETS	<u>26,967,956</u>	<u>27,297,044</u>
EQUITY AND LIABILITIES		
Equity		
Share capital	10,394,693	10,394,693
Share premium	1,769,372	1,769,372
Warrant reserve	574,972	574,972
Foreign currency translation reserve	22,576	2,350
Retained profits	206,784	2,740,540
Equity attributable to equity holders of the Company	<u>12,968,397</u>	<u>15,481,927</u>
Minority interest	41,627	46,993
Total Equity	<u>13,010,024</u>	<u>15,528,920</u>
Liabilities		
Non-Current Liabilities		
Borrowings	1,914,500	2,122,124
Deferred tax liabilities	-	4,510
	<u>1,914,500</u>	<u>2,126,634</u>
Current Liabilities		
Trade payables	4,128,060	2,737,683
Other payables and accruals	1,886,602	1,224,421
Amount due to associated companies	120,876	80,671
Amount due to directors	25,874	1,475,238
Borrowings	5,865,398	3,912,640
Tax payable	16,622	210,837
	<u>12,043,432</u>	<u>9,641,490</u>
Total Liabilities	<u>13,957,932</u>	<u>11,768,124</u>
TOTAL EQUITY AND LIABILITIES	<u>26,967,956</u>	<u>27,297,044</u>
Number of ordinary shares at RM0.10 sen par each	103,946,925	103,946,925
Net assets per share attributable to ordinary equity holders of the parent (sen)	12.48	14.89

NOTES:

1. The Unaudited Condensed Consolidated Balance Sheets should be read in conjunction with the Annual Financial Statements for the year ended 31 July 2008 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 RM12,968,397 (FYE 31/7/08- RM15,481,927) including products development expenditure over the issued number of ordinary shares of 103,946,925 (FYE 31/7/08 - 103,946,925) 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 2009

THE FIGURES HAVE NOT BEEN AUDITED

	<-----Non-distributable----->				Distributable	
	Share Capital	Share Premium	Warrant Reserve	Foreign Currency Translation Reserve	Retained Profits	Total
	RM	RM	RM	RM	RM	RM
Balance at 1 August 2007	9,449,723	123,093	-	-	2,601,953	12,174,769
Issue of shares	944,970	1,511,952	-	-	-	2,456,922
Right issue	-	370,000	574,972	-	-	944,972
Share issue expenses	-	(82,897)	-	-	-	(82,897)
Right issue expenses	-	(152,776)	-	-	-	(152,776)
Exchange difference	-	-	-	2,350	-	2,350
Profit for the year	-	-	-	-	138,587	138,587
Balance at 31 July 2008	<u>10,394,693</u>	<u>1,769,372</u>	<u>574,972</u>	<u>2,350</u>	<u>2,740,540</u>	<u>15,481,927</u>
Balance at 1 August 2008	10,394,693	1,769,372	574,972	2,350	2,740,540	15,481,927
Loss for the quarters	-	-	-	-	(2,533,756)	(2,533,756)
Exchange difference	-	-	-	20,226	-	20,226
Balance at 31 July 2009	<u>10,394,693</u>	<u>1,769,372</u>	<u>574,972</u>	<u>22,576</u>	<u>206,784</u>	<u>12,968,397</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 2008 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 2009
THE FIGURES HAVE NOT BEEN AUDITED

	CUMULATIVE QUARTERS	
	CURRENT YEAR TO DATE 31/07/2009 RM	PRECEDING YEAR CORRESPONDING PERIOD Audited (Note 2) 31/07/2008 RM
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from customers	14,500,210	17,548,026
Cash payments to suppliers and employees	<u>(16,730,257)</u>	<u>(19,844,022)</u>
Cash used in operations	(2,230,047)	(2,295,996)
Interest received	43,185	48,911
Interest paid	(322,259)	(228,095)
Dividend income received	-	5,679
Income taxes paid	(163,518)	(491,593)
Net cash used in operating activities	<u>(2,672,639)</u>	<u>(2,961,094)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of plant and equipment	(18,275)	(596,755)
Purchase of investment in associated companies	(248,960)	(40)
Proceeds from disposal of an associate	-	36,000
Proceeds from disposal of property, plant and equipment	-	6,000
Acquisition of subsidiary, net of cash	63,366	15,044
Net cash used in investing activities	<u>(203,869)</u>	<u>(539,751)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Payment of warrants issue expenses	-	(152,776)
Payment of share issues expenses	-	(82,897)
Increase in placement of fixed deposits pledged	(42,221)	(81,877)
Proceeds from bankers acceptance	323,000	355,000
Hire purchase financing obtained	53,000	-
Payment of hire purchase interest	(25,131)	(58,326)
Repayments of hire purchase liabilities	(168,494)	(120,392)
Proceeds from bills payables	212,925	-
Repayment to bills payables	-	(74,792)
Repayments to term loan	-	(16,263)
Proceeds from term loan financing	1,442,205	-
Proceeds from the issue of shares	-	2,456,922
Proceeds from the issue of warrants	-	944,972
Net cash generated from financing activities	<u>1,795,284</u>	<u>3,169,571</u>
Net decrease in cash and cash equivalent	(1,081,224)	(331,274)
Cash and cash equivalent at beginning of year	<u>1,665,307</u>	<u>1,996,581</u>
Cash and cash equivalent at end of year	<u><u>584,083</u></u>	<u><u>1,665,307</u></u>
Cash and cash equivalent comprise:		
Cash in hand and at banks	584,083	718,969
Short-term deposit	-	34,282
Fixed deposits with licensed banks (unpledged)	-	930,000
Bank overdraft	-	(17,944)
	<u><u>584,083</u></u>	<u><u>1,665,307</u></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 2008 and the accompanying explanatory notes to this Interim Financial Statements.

2. The Cumulative Quarters for the Preceding Year Corresponding Period to 31 July 2008 are extracted from the audited figures as reported in the Annual Financial Statements for the financial year ended 31 July 2008.