

**FOCUS DYNAMICS TECHNOLOGIES BERHAD (Company No: 582924-P)**  
CONDENSED CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2013

	Note	INDIVIDUAL QUARTER	INDIVIDUAL QUARTER	CUMULATIVE QUARTERS	CUMULATIVE QUARTERS
		UNAUDITED CURRENT QUARTER ENDED	UNAUDITED COMPARATIVE QUARTER ENDED	UNAUDITED CUMULATIVE YEAR TO DATE	UNAUDITED CUMULATIVE PRECEDING YEAR TO DATE
		30/09/2013	30/09/2012	30/09/2013	30/09/2012
		RM	RM	RM	RM
<b>CONTINUING OPERATIONS</b>					
<b>REVENUE</b>	A9	2,792,074	1,449,339	5,789,922	5,171,846
COST OF SALES		(1,541,146)	(1,204,055)	(4,004,215)	(4,468,800)
GROSS PROFIT		1,250,928	245,284	1,785,707	703,046
OTHER INCOME		1,001,862	58,563	1,035,115	58,575
OPERATING EXPENSES		(2,842,154)	(1,149,334)	(5,541,438)	(3,937,974)
LOSS FROM OPERATIONS		(589,364)	(845,487)	(2,720,616)	(3,176,353)
INTEREST INCOME		10,012	15,996	41,110	80,777
INTEREST EXPENSES		(105,205)	(8,806)	(132,845)	(157,778)
SHARE OF RESULTS OF ASSOCIATED COMPANIES		-	(328)	-	(976)
<b>LOSS BEFORE TAX</b>		(684,557)	(838,625)	(2,812,351)	(3,254,330)
INCOME TAX EXPENSE	B6	-	-	(35,808)	-
<b>LOSS FOR THE PERIOD</b>		(684,557)	(838,625)	(2,848,159)	(3,254,330)
<b>OTHER COMPREHENSIVE INCOME</b>		-	-	-	-
<b>TOTAL COMPREHENSIVE LOSS FOR THE PERIOD</b>		(684,557)	(838,625)	(2,848,159)	(3,254,330)
<b>LOSS FOR THE PERIOD ATTRIBUTABLE TO:</b>					
OWNERS OF THE PARENT		(528,855)	(838,625)	(2,692,457)	(3,254,330)
NON-CONTROLLING INTEREST		(155,702)	-	(155,702)	-
		(684,557)	(838,625)	(2,848,159)	(3,254,330)
<b>TOTAL COMPREHENSIVE LOSS ATTRIBUTABLE TO:</b>					
OWNERS OF THE PARENT		(528,855)	(838,625)	(2,692,457)	(3,254,330)
NON-CONTROLLING INTEREST		(155,702)	-	(155,702)	-
		(684,557)	(838,625)	(2,848,159)	(3,254,330)
Loss Per Ordinary Share					
- Basic (sen)	B13	(0.21)	(0.27)	(0.89)	(1.04)
- Dilutive (sen)		#	#	#	#

**FOCUS DYNAMICS TECHNOLOGIES BERHAD (Company No: 582924-P)**  
**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 SEPTEMBER 2013**

THE FIGURES HAVE NOT BEEN AUDITED

	<b>UNAUDITED AS AT 30/09/2013</b>	<b>AUDITED AS AT 31/12/2012</b>
	<b>RM</b>	<b>RM</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	15,399,196	11,337,063
Products development expenditure	-	-
Goodwill on consolidation	2,827,104	2,209,793
Investment in a associated company	-	-
	<u>18,226,300</u>	<u>13,546,856</u>
<b>Current Assets</b>		
Inventories	1,262,325	1,170,207
Trade and other receivables	5,876,304	6,814,909
Tax recoverable	400,235	455,441
Short term deposits	703,658	2,118,552
Fixed deposits with licenced banks	2,077,052	2,041,450
Cash and bank balances	441,724	442,442
	<u>10,761,298</u>	<u>13,043,001</u>
<b>TOTAL ASSETS</b>	<u><u>28,987,598</u></u>	<u><u>26,589,857</u></u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the Parent</b>		
Share capital	32,068,310	32,068,310
Share premium	3,552,931	3,552,931
Reserve	(16,193,354)	(13,500,897)
	<u>19,427,887</u>	<u>22,120,344</u>
Non-controlling interest	788,451	-
<b>Total Equity</b>	<u>20,216,338</u>	<u>22,120,344</u>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
Borrowings	3,386,459	517,800
Deferred tax liabilities	133,778	-
	<u>3,520,237</u>	<u>517,800</u>
<b>Current Liabilities</b>		
Trade and other payables	3,572,423	3,806,060
Amount due to associated companies	5,055	5,055
Amount due to directors	-	20,136
Provision for taxation	40,314	2,505
Borrowings	1,633,231	117,957
	<u>5,251,023</u>	<u>3,951,713</u>
<b>Total Liabilities</b>	<u>8,771,260</u>	<u>4,469,513</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><u>28,987,598</u></u>	<u><u>26,589,857</u></u>
Number of ordinary shares at RM0.10 sen par each	320,683,100	320,683,100
<b>Net assets per share attributable to ordinary equity holders of the parent (sen)</b>	6.06	6.90

**NOTES:**

1. The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Audited Financial Statements for financial year ended 31 December 2012 and the accompanying explanatory notes to this Interim Financial

2. Net assets per share is derived based on Focus Dynamics Technologies Berhad's consolidated net assets of RM19,997,056 (FYE 31/12/12-RM22,120,344) over the issued number of ordinary shares of 320,683,100 (FYE 31/12/12 - 320,683,100) of RM0.10 each.

**FOCUS DYNAMICS TECHNOLOGIES BERHAD (Company No: 582924-P)**  
 CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
 FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2013

THE FIGURES HAVE NOT BEEN AUDITED

	<-----Attributable to Owners of the Parent----->							
	<-----Non-distributable----->			Distributable				
	Share Capital	Share Premium	Warrant Reserve	Foreign Currency Translation Reserve	Retained Profits/ (Accumulated Losses)	Total	Non- Controlling Interest	Total Equity
	RM	RM	RM	RM	RM	RM	RM	RM
Balance at 1 January 2012	29,153,005	1,603,420	574,972	-	(8,867,723)	22,463,674	-	22,463,674
Issue of shares	2,915,300	1,457,650	-	-	-	4,372,950	-	4,372,950
Share issue expenses	-	(83,119)	-	-	-	(83,119)	-	(83,119)
Total comprehensive loss for the year	-	-	-	-	(2,415,705)	(2,415,705)	-	(2,415,705)
Balance at 30 September 2012	<u>32,068,305</u>	<u>2,977,951</u>	<u>574,972</u>	<u>-</u>	<u>(11,283,428)</u>	<u>24,337,800</u>	<u>-</u>	<u>24,337,800</u>
Balance at 1 January 2013	32,068,310	3,552,931	-	-	(13,500,897)	22,120,344	-	22,120,344
Issue of shares	-	-	-	-	-	-	944,153	944,153
Share issue expenses	-	-	-	-	-	-	-	-
Total comprehensive loss for the year	-	-	-	-	(2,692,457)	(2,692,457)	(155,702)	(2,848,159)
Balance at 30 September 2013	<u>32,068,310</u>	<u>3,552,931</u>	<u>-</u>	<u>-</u>	<u>(16,193,354)</u>	<u>19,427,887</u>	<u>788,451</u>	<u>20,216,338</u>

**NOTE:**

*The Unaudited Condensed Consolidated Statement of Changes In Equity should be read in conjunction with the Annual Audited Financial Statements for the financial year ended 31 December 2012 and the accompanying explanatory notes to this Interim Financial Statements.*

**FOCUS DYNAMICS TECHNOLOGIES BERHAD (Company No: 582924-P)**  
CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2013

	CUMULATIVE QUARTERS	
	UNAUDITED CURRENT QUARTER ENDED	UNAUDITED COMPARATIVE QUARTER ENDED
	30/09/2013 RM	31/09/2012 RM
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash receipts from customers	8,349,543	8,775,989
Cash payments to suppliers and employees	(9,781,758)	(6,917,107)
Cash used in operations	(1,432,215)	1,858,882
Interest received	41,110	64,781
Interest paid	(43,715)	(129,244)
Income taxes refund	57,206	85,038
Income taxes paid	(92,424)	-
Expenses incurred for share issue	-	(83,119)
Net cash used in operating activities	(1,470,038)	1,796,338
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(600,861)	(1,336,332)
Proceeds from disposal of Property, plant & equipment	20,000	-
Proceeds from disposal of an associated company	-	34,602
Property, plant & equipment written off	-	-
Acquisition of subsidiary company	(2,257,702)	-
Uplift of fixed deposits pledged	-	-
Net cash used in investing activities	(2,838,563)	(1,301,730)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Fixed deposits pledged	-	-
Payment of share issues expenses	-	-
Repayments to bankers acceptance	-	-
Repayment to bills payables	-	-
Hire purchase financing obtained	-	-
Payment of hire purchase interest	(28,110)	(19,728)
Repayments of hire purchase liabilities	(105,648)	(61,105)
Proceeds/ (repayment) from term loan	1,740,201	(4,905,216)
Payment of term loan interest	(61,020)	-
Proceeds from issue of shares	-	4,372,950
Net cash generated from financing activities	1,545,423	(613,099)
Net increase in cash and cash equivalent	(2,763,178)	(118,491)
Cash and cash equivalent at beginning of year	4,602,444	6,755,147
Cash and cash equivalent at end of year	1,839,266	6,636,656
Cash and cash equivalent comprise:		
Cash in hand and at banks	441,724	865,806
Short term deposits	703,658	3,738,196
Fixed deposits with licenced banks (unpledged)	2,077,052	2,032,654
Bank overdraft	(1,383,168)	-
	1,839,266	6,636,656

**NOTES:**

*The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Audited Financial Statements for the financial period ended 31 December 2012 and the accompanying explanatory notes to this Interim Financial Statements.*