

FOCUS DYNAMICS TECHNOLOGIES BERHAD (Company No: 582924-P)
CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2015

THE FIGURES HAVE NOT BEEN AUDITED

	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
		30/09/2015	30/09/2014	30/09/2015	30/09/2014
		RM	RM	RM	RM
CONTINUING OPERATIONS					
REVENUE	A9	1,378,901	2,992,456	5,733,069	8,743,248
COST OF SALES		<u>(558,536)</u>	<u>(1,441,311)</u>	<u>(2,661,600)</u>	<u>(3,947,764)</u>
GROSS PROFIT		820,365	1,551,145	3,071,469	4,795,484
OTHER INCOME		404	111,676	76,308	169,112
OPERATING EXPENSES		<u>(2,924,566)</u>	<u>(2,715,998)</u>	<u>(12,827,469)</u>	<u>(8,778,661)</u>
LOSS FROM OPERATIONS		(2,103,797)	(1,053,177)	(9,679,692)	(3,814,065)
INTEREST INCOME		253,007	5,401	861,230	23,760
INTEREST EXPENSES		(13,346)	(89,467)	(142,798)	(248,011)
GAIN OR (LOSS) ARISING FROM DISPOSAL OF SUBSIDIARY COMPANY		147,998	-	147,998	-
GAIN OR (LOSS) ARISING FROM DISPOSAL OF ASSOCIATE COMPANY		-	-	2	-
LOSS BEFORE TAX		(1,716,138)	(1,137,243)	(8,813,260)	(4,038,316)
INCOME TAX EXPENSE	B6	-	(23,105)	-	(61,067)
LOSS FOR THE PERIOD		(1,716,138)	(1,160,348)	(8,813,260)	(4,099,383)
OTHER COMPREHENSIVE INCOME		-	-	-	-
TOTAL COMPREHENSIVE LOSS FOR THE PERIOD		<u>(1,716,138)</u>	<u>(1,160,348)</u>	<u>(8,813,260)</u>	<u>(4,099,383)</u>
LOSS FOR THE PERIOD ATTRIBUTABLE TO:					
OWNERS OF THE PARENT		(1,716,138)	(1,160,348)	(8,813,260)	(3,983,188)
NON-CONTROLLING INTEREST		-	-	-	(116,195)
		<u>(1,716,138)</u>	<u>(1,160,348)</u>	<u>(8,813,260)</u>	<u>(4,099,383)</u>
TOTAL COMPREHENSIVE LOSS ATTRIBUTABLE TO:					
OWNERS OF THE PARENT		(1,716,138)	(1,160,348)	(8,813,260)	(3,983,188)
NON-CONTROLLING INTEREST		-	-	-	(116,195)
		<u>(1,716,138)</u>	<u>(1,160,348)</u>	<u>(8,813,260)</u>	<u>(4,099,383)</u>
Loss Per Ordinary Share					
- Basic (sen)	B11	(0.24)	(0.33)	(1.25)	(1.13)
- Dilutive (sen)		#	#	#	#

FOCUS DYNAMICS TECHNOLOGIES BERHAD (Company No: 582924-P)
CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2015

THE FIGURES HAVE NOT BEEN AUDITED

	UNAUDITED AS AT 30/09/2015	AUDITED AS AT 31/12/2014
	RM	RM
ASSETS		
Non-Current Assets		
Property, plant and equipment	10,119,956	8,783,814
Investment	462,946	-
Goodwill on consolidation	1,714,233	2,331,544
	<u>12,297,135</u>	<u>11,115,358</u>
Current Assets		
Inventories	1,633,559	793,559
Trade and other receivables	6,997,426	9,481,730
Tax recoverable	2,500	200,673
Deposits with licenced banks	27,621,822	35,067,176
Cash and bank balances	693,104	1,074,770
	<u>36,948,411</u>	<u>46,617,908</u>
TOTAL ASSETS	<u>49,245,546</u>	<u>57,733,266</u>
EQUITY AND LIABILITIES		
Equity attributable to owners of the Parent		
Share capital	70,550,279	70,550,279
Share premium	2,966,427	2,966,427
ESOS reserves	3,239,872	-
Accumulated losses	(32,984,684)	(24,171,424)
	<u>43,771,894</u>	<u>49,345,282</u>
Non-controlling interest	-	-
Total Equity	<u>43,771,894</u>	<u>49,345,282</u>
Liabilities		
Non-Current Liabilities		
Borrowings	203,187	460,944
Deferred tax liabilities	-	90,613
	<u>203,187</u>	<u>551,557</u>
Current Liabilities		
Trade and other payables	3,915,424	5,513,518
Provision for warranty and maintenance cost	-	377
Amount due to associated companies	-	5,055
Amount due to directors	-	12,900
Provision for taxation	32,233	32,233
Borrowings	1,322,808	2,272,344
	<u>5,270,465</u>	<u>7,836,427</u>
Total Liabilities	<u>5,473,652</u>	<u>8,387,984</u>
TOTAL EQUITY AND LIABILITIES	<u>49,245,546</u>	<u>57,733,266</u>

FOCUS DYNAMICS TECHNOLOGIES BERHAD (Company No: 582924-P)
CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2015

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	ESOS Reserve	Retained Profits/ (Accumulated Losses)	Total	Non- Controlling Interest	Total Equity	
	RM	RM	RM	RM	RM	RM	RM	RM	RM	RM
Balance at 1 January 2014	35,275,140	3,464,689	-	-	-	(18,374,721)	20,365,108	801,865	21,166,973	
Issue of shares	-	-	-	-	-	-	-	-	-	
Share issue expenses	-	-	-	-	-	-	-	-	-	
Total comprehensive loss for the period	-	-	-	-	-	(3,983,188)	(3,983,188)	(116,195)	(4,099,383)	
Changes in a subsidiary's ownership interest that do not result in a loss of control	-	-	-	-	-	685,170	685,170	-	685,170	
Net assets acquired from non-controlling interest	-	-	-	-	-	-	-	(685,670)	(685,670)	
Balance at 30 September 2014	<u>35,275,140</u>	<u>3,464,689</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(21,672,739)</u>	<u>17,067,090</u>	<u>-</u>	<u>17,067,090</u>	
Balance at 1 January 2015	70,550,279	2,966,427	-	-	-	(24,171,424)	49,345,282	-	49,345,282	
Issue of shares	-	-	-	-	-	-	-	-	-	
Share-based payments	-	-	-	-	3,239,872	-	3,239,872	-	3,239,872	
Total comprehensive loss for the period	-	-	-	-	-	(8,813,260)	(8,813,260)	-	(8,813,260)	
interest	-	-	-	-	-	-	-	-	-	
Balance at 30 September 2015	<u>70,550,279</u>	<u>2,966,427</u>	<u>-</u>	<u>-</u>	<u>3,239,872</u>	<u>(32,984,684)</u>	<u>43,771,894</u>	<u>-</u>	<u>43,771,894</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 2014 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 2015

	CUMULATIVE QUARTERS	
	UNAUDITED CURRENT QUARTER ENDED	UNAUDITED COMPARATIVE QUARTER ENDED
	30/09/2015 RM	30/09/2014 RM
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from customers	8,293,688	8,375,049
Cash payments to suppliers and employees	(12,740,829)	(11,110,648)
Cash used in operations	(4,447,141)	(2,735,599)
Interest received	861,230	23,760
Interest paid	(108,327)	(83,778)
Income taxes refund	10,485	(110,004)
Income taxes paid	(45,449)	59,174
Expenses incurred for share issue	-	-
Net cash used in operating activities	(3,729,202)	(2,846,447)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(5,853,016)	(634,410)
Proceeds from disposal of subsidiary company	3,018,841	-
Proceeds from disposal of an associated company	2	-
Acquisition of subsidiary company	-	(500)
Investment	(462,946)	-
Net cash used in investing activities	(3,297,119)	(634,910)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payment of hire purchase interest	(18,107)	(33,575)
Repayments of hire purchase liabilities	(146,700)	(201,638)
Proceeds from term loan	-	2,400,000
Repayment of term loans	(171,207)	(478,931)
Payment of term loan interest	(16,363)	(127,031)
Net cash generated from financing activities	(352,377)	1,558,825
Net increase in cash and cash equivalent	(7,378,698)	(1,922,532)
Cash and cash equivalent at beginning of year	34,484,431	3,995,989
Cash and cash equivalent at end of year	27,105,733	2,073,457
Cash and cash equivalent comprise:		
Cash in hand and at banks	693,104	1,822,869
Short term deposits	58,493	180,786
Deposits with licensed banks	27,563,329	1,725,006
Bank overdraft	(1,209,193)	(1,655,204)
	27,105,733	2,073,457

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 2014 and the accompanying explanatory notes to this Interim Financial Statements.