

**FOCUS DYNAMICS GROUP BERHAD (Company No: 582924-P)**  
**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE FIRST QUARTER ENDED 31 MARCH 2018**

THE FIGURES HAVE NOT BEEN AUDITED

		INDIVIDUAL QUARTER		CUMULATIVE QUARTERS	
		UNAUDITED CURRENT QUARTER ENDED	UNAUDITED COMPARATIVE QUARTER ENDED	UNAUDITED CUMULATIVE YEAR TO DATE	UNAUDITED CUMULATIVE PRECEDING YEAR TO DATE
	Note	31/03/2018	31/03/2017	31/03/2018	31/03/2017
		RM	RM	RM	RM
<b>CONTINUING OPERATIONS</b>					
<b>REVENUE</b>	A9	7,545,080	5,387,675	7,545,080	5,387,675
<b>COST OF SALES</b>		(2,980,228)	(2,343,011)	(2,980,228)	(2,343,011)
<b>GROSS PROFIT</b>		4,564,852	3,044,664	4,564,852	3,044,664
<b>OTHER INCOME</b>		1,051,584	2,788,541	1,051,584	2,788,541
<b>OPERATING EXPENSES</b>		(4,472,327)	(4,747,970)	(4,472,327)	(4,747,970)
<b>PROFIT/(LOSS) FROM OPERATIONS</b>		1,144,109	1,085,235	1,144,109	1,085,235
<b>INTEREST INCOME</b>		53,765	85,326	53,765	85,326
<b>INTEREST EXPENSES</b>		(15,891)	(15,920)	(15,891)	(15,920)
<b>PROFIT/(LOSS) BEFORE TAX</b>		1,181,983	1,154,641	1,181,983	1,154,641
<b>INCOME TAX EXPENSE</b>	B6	(69,949)	(1,600)	(69,949)	(1,600)
<b>PROFIT/(LOSS) FOR THE PERIOD</b>		1,112,034	1,153,041	1,112,034	1,153,041
<b>OTHER COMPREHENSIVE INCOME</b>		-	-	-	-
<b>TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE PERIOD</b>		1,112,034	1,153,041	1,112,034	1,153,041
<b>PROFIT/(LOSS) FOR THE PERIOD ATTRIBUTABLE TO:</b>					
OWNERS OF THE COMPANY		367,741	1,435,061	367,741	1,435,061
NON-CONTROLLING INTEREST		744,293	(282,020)	744,293	(282,020)
		1,112,034	1,153,041	1,112,034	1,153,041
<b>TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE PERIOD ATTRIBUTABLE TO:</b>					
OWNERS OF THE COMPANY		367,741	1,435,061	367,741	1,435,061
NON-CONTROLLING INTEREST		744,293	(282,020)	744,293	(282,020)
		1,112,034	1,153,041	1,112,034	1,153,041
Weighted average no shares					
Before Share Split		-	777,089,722	-	777,089,722
After Share Split		1,583,996,405	1,476,470,472	1,583,996,405	1,476,470,472
Basic EPS (sen)		0.02	0.09	0.02	0.09
Weighted average no shares					
Before Share Split		-	875,397,175	-	875,397,175
After Share Split		1,586,468,744	1,663,254,633	1,586,468,744	1,663,254,633
Diluted EPS (sen)		0.02	0.08	0.02	0.08

**NOTE:**

1. The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Audited Financial Statements for financial year ended 31 December 2017 and the accompanying explanatory notes to this Interim Financial Statements.

2. On 26 March 2018, Focus Dynamics Group Berhad had completed the share split involving the subdivision of every 10 existing shares into 19 shares (Split Shares") resulting 2,041,533,608 Split Shares and 1,552,269 additional Warrants C on the ACE Market of Bursa Securities on even date.

**FOCUS DYNAMICS GROUP BERHAD (Company No: 582924-P)**  
**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2018**

THE FIGURES HAVE NOT BEEN AUDITED

	<b>UNAUDITED AS AT 31/03/2018</b>	<b>AUDITED AS AT 31/12/2017</b>
	<b>RM</b>	<b>RM</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	14,690,009	13,871,249
Goodwill	88,129	88,129
	<u>14,778,138</u>	<u>13,959,378</u>
<b>Current Assets</b>		
Inventories	3,254,843	3,186,234
Trade and other receivables	19,578,867	16,294,195
Tax recoverable	237,381	-
Deposits with licenced banks	15,948,251	7,406,049
Cash and bank balances	4,137,300	2,975,325
	<u>43,156,642</u>	<u>29,861,803</u>
<b>TOTAL ASSETS</b>	<u><u>57,934,780</u></u>	<u><u>43,821,181</u></u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the Company</b>		
Share capital	56,440,265	39,102,905
Share premium	28,657,465	28,657,465
ESOS reserves	1,742,417	4,458,112
Foreign currency translation reserves	(13,312)	(13,312)
Accumulated losses	(41,391,119)	(41,758,860)
	<u>45,435,716</u>	<u>30,446,310</u>
Non-controlling interest	1,769,473	1,025,180
<b>Total Equity</b>	<u>47,205,189</u>	<u>31,471,490</u>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
Borrowings	66,460	77,750
Deferred tax liabilities	44,824	44,824
<b>Current Liabilities</b>		
Trade and other payables	8,703,834	10,589,746
Provision for warranty and maintenance cost	72	72
Amount owing to directors	-	17,813
Current tax liabilities	664,948	375,892
Borrowings	1,249,453	1,243,594
	<u>10,618,307</u>	<u>12,227,117</u>
<b>Total Liabilities</b>	<u>10,729,591</u>	<u>12,349,691</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><u>57,934,780</u></u>	<u><u>43,821,181</u></u>
Number of ordinary shares	2,041,533,638	782,058,088
<b>Net assets per share attributable to ordinary equity holders of the Company (sen)</b>	2.23	3.89

**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 2017 and the accompanying explanatory notes to this Interim Financial Statements.

2. Net assets per share is derived based on Focus Dynamics Group Berhad's consolidated net assets of RM45,435,716 (FYE 31/12/17-RM30,446,310) over the issued number of ordinary shares of 2,041,533,638 (FYE 31/12/17 - 782,058,088)

3. On 26 March 2018, Focus Dynamics Group Berhad had completed the share split involving the subdivision of every 10 existing shares into 19 shares (Split Shares<sup>TM</sup>) resulting 2,041,533,608 Split Shares and 1,552,269 additional Warrants C on the ACE Market of Bursa Securities on even date.

**FOCUS DYNAMICS GROUP BERHAD (Company No: 582924-P)**  
**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE FIRST QUARTER ENDED 31 MARCH 2018**

THE FIGURES HAVE NOT BEEN AUDITED

	-----Attributable to Owners of the Company----->		-----Non-distributable-----> Distributable					
	Share Capital RM	Share Premium RM	ESOS Reserve RM	Foreign currency translation Reserve RM	Retained Profits/ (Accumulated Losses) RM	Total RM	Non- Controlling Interest RM	Total Equity RM
Balance at 1 January 2017	38,854,486	28,657,465	4,458,112	-	(45,061,985)	26,908,078	(415,024)	26,493,054
Total comprehensive loss for the period	-	-	-	-	1,435,061	1,435,061	(282,020)	1,153,041
Balance at 31 March 2017	<u>38,854,486</u>	<u>28,657,465</u>	<u>4,458,112</u>	<u>-</u>	<u>(43,626,924)</u>	<u>28,343,139</u>	<u>(697,044)</u>	<u>27,646,095</u>
Balance at 1 January 2018	39,102,905	28,657,465	4,458,112	(13,312)	(41,758,860)	30,446,310	1,025,180	31,471,490
Issue of shares	17,337,360	-	-	-	-	17,337,360	-	17,337,360
Exercise of ESOS options	-	-	(2,715,695)	-	-	(2,715,695)	-	(2,715,695)
Total comprehensive profit/ (loss) for the period	-	-	-	-	367,741	367,741	744,293	1,112,034
Balance at 31 March 2018	<u>56,440,265</u>	<u>28,657,465</u>	<u>1,742,417</u>	<u>(13,312)</u>	<u>(41,391,119)</u>	<u>45,435,716</u>	<u>1,769,473</u>	<u>47,205,189</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 2017 and the accompanying explanatory notes to this Interim Financial Statements.

**FOCUS DYNAMICS GROUP BERHAD (Company No: 582924-P)**  
**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE FIRST QUARTER ENDED 31 MARCH 2018**

	CUMULATIVE QUARTERS	
	UNAUDITED CURRENT QUARTER ENDED	UNAUDITED COMPARATIVE QUARTER ENDED
	31/03/2018 RM	31/03/2017 RM
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash receipts from customers	5,311,992	6,105,732
Cash payments to suppliers and employees	(8,587,345)	(8,065,855)
Cash used in operations	<u>(3,275,353)</u>	<u>(1,960,123)</u>
Interest received	53,765	85,326
Interest paid	(14,522)	(14,022)
Income taxes paid	(28,274)	(57,904)
Income taxes refund	10,000	-
Net cash used in operating activities	<u>(3,254,384)</u>	<u>(1,946,723)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment ("PPE")	(1,656,304)	(1,996,469)
Proceeds from disposal of PPE	-	1,580,000
Net cash used in investing activities	<u>(1,656,304)</u>	<u>(416,469)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from issuance of shares	14,621,665	-
Payment of hire purchase interest	(1,369)	(1,898)
Repayments of hire purchase liabilities	(10,760)	(10,231)
Net cash (used in)/generated from financing activities	<u>14,609,536</u>	<u>(12,129)</u>
Net decrease in cash and cash equivalent	9,698,848	(2,375,321)
Cash and cash equivalent at beginning of period	9,181,616	12,100,144
Cash and cash equivalent at end of period	<u>18,880,464</u>	<u>9,724,823</u>
Cash and cash equivalent comprise:		
Cash in hand and at banks	4,137,300	2,140,768
Short term deposits	16,824	16,274
Deposits with licensed banks	15,931,427	8,769,271
Bank overdraft	(1,205,087)	(1,201,490)
	<u>18,880,464</u>	<u>9,724,823</u>

**NOTES:**

*The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Audited Financial Statements for the financial year ended 31 December 2017 and the accompanying explanatory notes to this Interim Financial Statements.*