

IDIMENSION CONSOLIDATED BHD (*Company No. 925990-A*)
(Incorporated in Malaysia under the Companies Act, 1965)
NOTES TO THE QUARTERLY REPORT – 30 SEPTEMBER 2011

A. EXPLANATORY NOTES

A1. Basis of Preparation

The interim financial statements are unaudited and have been prepared in accordance with the reporting requirements outlined in the Financial Reporting Standards ("FRS") 134 - Interim Financial Reporting and Appendix 9B of the ACE Market Listing Requirements of Bursa Securities. No comparative figures are available for the preceding year's individual and cumulative corresponding quarter and period as iDimension Consolidated Bhd ("iDimension" or the "Company") was listed on the ACE Market of Bursa Securities on 11 November 2011.

The interim financial report should be read in conjunction with the Proforma Consolidated Financial Information and the Accountants' Report for the four (4)-month financial period ended ("FPE") 30 April 2011 as disclosed in the prospectus of the Company dated 25 October 2011 ("Prospectus") and the accompanying explanatory notes attached to this interim financial report.

The significant accounting policies adopted by the Group for this interim financial report are consistent with those of the Proforma Consolidated Financial Information and the Accountants' Report for the four (4)-month FPE 30 April 2011 as disclosed in the Prospectus.

A2. Auditors' Report

There were no audit qualifications on the annual audited financial statements of iDimension Group for the financial year ended 31 December 2010.

A3. Seasonal or Cyclical Factors

The business operations of the Group were not significantly affected by seasonal or cyclical factors.

A54. Unusual Items

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group for the current quarter and financial year-to-date under review.

A5. Material Changes in Estimates

There were no changes in the estimate of amounts reported in the prior interim periods of the current financial year, or in previous years, which have material effect on the current quarter under review.

A6. Changes in Debts and Equity Securities

Save as disclosed below, there were no issuance and repayment of debt or equity securities, share buy-backs, share cancellation, shares held as treasury shares and resale of treasury shares during the current quarter and financial year-to-date under review.

Date	No. of shares	Par value (RM)	Consideration	Total (RM)
21 February 2011	101,636,730	0.10	Full purchase consideration for the acquisition of iDimension MSC Sdn Bhd	10,163,675
25 February 2011	2,133,250	0.10	Full purchase consideration for the acquisition of iDimension MSC Pte Ltd	10,377,000

A7. Dividend Paid

No dividend was paid during the financial year-to-date under review.

A8. Segmental Reporting

The segmental revenue and results for the financial year to date under review are as follows:-

(a) Analysis of revenue by product and services categories

	Software Solutions RM'000	Software System Maintenance RM'000	Other IT product & services RM'000	Consolidated RM'000
Revenue:				
External customers	5,523	1,039	19	6,581
Results:				
Segment results	889	658	41	1,508
Other income	-	-	-	3,523
Finance costs	-	-	-	(30)
Profit before taxation				5,001
Taxation				(712)
Profit for the financial period				4,289

A9. Valuation of Property, Plant and Equipment

The Group did not revalue any of its property, plant and equipment in the current quarter and financial year-to-date under review.

A10. Changes in the Composition of the Group

There were no changes in the composition of the Group during the current quarter under review.

A11. Changes in Contingent Assets and Contingent Liabilities

There were no contingent assets or contingent liabilities during the financial year-to-date under review.

A12. Capital Commitment

Authorised capital commitments not recognised in the interim financial statements as at 30 September 2011 are as follows:-

RM'000

Approved and contracted for:-

Purchase of shop office	<u>9,450</u>
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A13. Capital Expenditure

The major additions and disposals of the property, plant and equipment during the current quarter and financial year-to-date under review were as follows:-

	Current quarter RM'000	Cumulative year-to-date RM'000
Property, plant and equipment:-		
Motor vehicle	<u>380</u>	<u>380</u>

A14. Subsequent Material Events

(a) Issuance of Prospectus

On 25 October 2011, the Company issued its prospectus for its initial public offering in conjunction with its listing on the ACE Market of Bursa Securities involving the following:-

(i) Public Issue

The public issue of 38,230,000 new ordinary shares of RM0.10 each in iDimension ("iDimension Share(s)" or "Share(s)") at an issue price of RM0.38 per Share allocated in the following manner:-

- 5,230,000 Shares made available for application by the eligible employees and business associates who have contributed to the success and development of iDimension Group;
- 28,000,000 Shares made available for application by way of placement to identified investors; and
- 5,000,000 Shares made available for application by the Malaysian public.

(ii) Offer for Sale

The offer for sale of up to 7,000,000 Shares at an offer price of RM0.38 per Share made available for private placement to identified investors.

(b) Listing

In conjunction with the Public Issue and Offer for Sale, the Company's entire enlarged issued and paid-up share capital comprising 142,000,000 iDimension Shares was listed and quoted on the ACE Market of Bursa Securities on 11 November 2011, which will be reflected in the following quarterly report.

(c) Dividend

On 11 November 2011, a first interim single tier dividend of 0.7 sen per share, amounting to a total of RM994,000 was declared for the financial year ending 31 December 2011. The dividend will be paid on 16 December 2011 to shareholders whose names appear in the Company's Record of Depositors as at 30 November 2011.

(d) Proposed Bonus Issue

On 15 November 2011, OSK had, on behalf of the Board, announced that the Company proposes to undertake a bonus issue of 94,666,667 Bonus Shares on the basis of two (2) Bonus Shares for every three (3) existing iDimension Shares held at an entitlement date to be determined later.

The Proposed Bonus Issue is still pending submission to the relevant authority and subsequent completion.

A16. Related Party Transactions

Save as disclosed below, there were no related party transactions during the financial year-to-date under review:-

Nature of transaction

**Value of transaction
RM'000**

Tax compliance services rendered

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