

**IDIMENSION CONSOLIDATED BHD** (*Company No. 925990-A*)  
(Incorporated in Malaysia under the Companies Act, 1965)  
**NOTES TO THE QUARTERLY REPORT – 30 JUNE 2012**

**A. EXPLANATORY NOTES PURSUANT TO MFRS 134**

**A1. Basis of Preparation**

The interim financial statements are unaudited and have been prepared in accordance with the reporting requirements outlined in the Malaysia Financial Reporting Standards ("MFRS") 134 - Interim Financial Reporting and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities").

The interim financial statements should be read in conjunction with the audited financial statements for the financial year ended 31 December 2011 and the accompanying explanatory notes attached to the interim financial statements.

The interim financial statements of the Group have been prepared in accordance with the Malaysian Financial Reporting Standards ("MFRS") and the Companies Act, 1965 in Malaysia and in accordance with International Financial Reporting Standards ("IFRS") for the period beginning 1 January 2012. The Group adopted MFRS which are mandatory for financial periods beginning on or after 1 January 2012.

In the previous year the interim financial statement of the Group were prepared in accordance with Financial Reporting Standards ("FRS"). For the transition to MFRS, the Group have elected to apply the exemption in MFRS 1: First-time Adoption of Malaysian Financial Reporting Standards on designation of "Financial Assets and Financial Liabilities". There is no material financial impact on the transition to MFRS in the interim financial statements.

The accounting policies and methods adopted by the Group are consistent with the audited financial statements for the financial year ended 31 December 2011.

**A2. Auditors' Report**

There were no audit qualifications on the annual audited financial statements of the Group for the financial year ended 31 December 2011.

**A3. Seasonal or Cyclical Factors**

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

**A4. 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.

## A. EXPLANATORY NOTES PURSUANT TO MFRS 134

### 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 financial year-to-date under review:-

Date	No. of shares	Par value (RM)	Consideration	Cumulative (RM)
13 February 2012	94,666,667	0.10	Bonus issue	23,666,667

### A7. Dividend Paid

There were no dividends 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:-

<u>30/06/2012</u>	Software Solutions RM'000	Software System Maintenance RM'000	Others RM'000	Elimination RM'000	Group RM'000
<b>Revenue</b>					
External revenue	4,456	1,263	373	-	6,092
Inter-segment revenue	2,099	556	450	(3,105)	-
Total segment revenue	6,555	1,819	823	(3,105)	6,092
<b>Results</b>	(9)	(3)	(1)	-	(13)
Interest income					169
Finance costs					(34)
Depreciation and amortisation					(296)
Tax expense					(58)
Segment loss					(232)

## A. EXPLANATORY NOTES PURSUANT TO MFRS 134

### A8. Segmental Reporting (Cont'd)

The segmental revenue and results for the preceding year's corresponding financial year-to-date are as follows:-

<u>30/06/2011</u>	Software Solutions RM'000	Software System Maintenance RM'000	Others RM'000	Elimination RM'000	Group RM'000
<b>Revenue</b>					
External revenue	3,058	921	5	-	3,984
Inter-segment revenue	1,651	404	-	(2,055)	-
Total segment revenue	4,709	1,325	5	(2,055)	3,984
<b>Results</b>	1,552	468	3	-	2,023
Interest income					16
Finance costs					(16)
Depreciation and amortisation					(168)
Tax expense					(687)
Other non-cash income					3,043
Segment profit					4,211

### A9. Changes in the Composition of the Group

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

### A10. Capital Commitment

Authorised capital commitments not recognised in the interim financial statements as at 30 June 2012 are as follows:-

**RM'000**

Approved and contracted for:-

Purchase of shop office 6,178

### A11. Subsequent Material Events

There were no material events subsequent to the current quarter up to the date of the interim financial report.

**A. EXPLANATORY NOTES PURSUANT TO MFRS 134**

**A12. Related Party Transactions**

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

<b>Nature of transaction</b>	<b>Value of transaction RM'000</b>
Tax compliance services rendered	<u>36</u>