

**IDIMENSION CONSOLIDATED BHD** (*Company No. 925990-A*)  
(Incorporated in Malaysia under the Companies Act, 1965)  
**NOTES TO THE QUARTERLY REPORT – 31 MARCH 2013**

**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 2012 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.

The adoption of the following MFRSs and Amendments to MFRSs that came into effect on 1 January 2013 did not have any material financial impact on the MFRS in the interim financial statement to the Group. The accounting policies and methods adopted by the Group are consistent with the audited financial statements for the financial year ended 31 December 2012.

**A2. Auditors' Report**

There were no audit qualifications on the annual audited financial statements of the Group for the financial year ended 31 December 2012.

**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

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.

### 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>31/03/2013</u>                | Software<br>Solutions<br>RM'000 | Software<br>System<br>Maintenance<br>RM'000 | Others<br>RM'000 | Elimination<br>RM'000 | Group<br>RM'000 |
|----------------------------------|---------------------------------|---|------------------|-----------------------|-----------------|
| <b>Revenue</b>                   |                                 |   |                  |                       |                 |
| External revenue                 | 1,036                           | 950   | 3                | -                     | 1,989           |
| Inter-segment<br>revenue         | 528                             | 549   | -                | (1,077)               | -               |
| Total segment<br>revenue         | <u>1,564</u>                    | <u>1,499</u>                                | <u>3</u>         | <u>(1,077)</u>        | <u>1,989</u>    |
| <b>Results</b>                   | (160)                           | (148)                                       | -                | -                     | (308)           |
| Interest income                  |                                 |   |                  |                       | 75              |
| Finance costs                    |                                 |   |                  |                       | (17)            |
| Depreciation and<br>amortisation |                                 |   |                  |                       | (183)           |
| Tax expense                      |                                 |   |                  |                       | -               |
| Loss for the period              |                                 |   |                  |                       | <u>(433)</u>    |

## 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>31/03/2012</u>               | Software Solutions<br>RM'000 | Software System<br>Maintenance<br>RM'000 | Others<br>RM'000 | Elimination<br>RM'000 | Group<br>RM'000 |
|---------------------------------|------------------------------|--|------------------|-----------------------|-----------------|
| <b>Revenue</b>                  |                              |  |                  |                       |                 |
| External revenue                | 1,901                        | 554                                      | 116              | -                     | 2,571           |
| Inter-segment revenue           | 1,088                        | 342                                      | 225              | (1,655)               | -               |
| Total segment revenue           | 2,989                        | 896                                      | 341              | (1,655)               | 2,571           |
| <b>Results</b>                  | 127                          | 37                                       | 8                | -                     | 172             |
| Interest income                 |                              |  |                  |                       | 93              |
| Finance costs                   |                              |  |                  |                       | (14)            |
| Depreciation and amortisation   |                              |  |                  |                       | (117)           |
| Tax expense                     |                              |  |                  |                       | (10)            |
| Other non-cash income           |                              |  |                  |                       | -               |
| Profit for the financial period |                              |  |                  |                       | 124             |

### 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 31 March 2013 are as follows:-

**RM'000**

Approved and contracted for:-

Purchase of shop office 6,300

### 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<br/>RM'000</b> |
|----------------------------------|--|
| Tax compliance services rendered | <u>2</u>                               |