

**IDIMENSION CONSOLIDATED BHD** (925990-A)  
(Incorporated in Malaysia under the Companies Act, 1965)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2014**

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		2014	2013	2014	2013
		CURRENT QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD
		31/12/2014	31/12/2013	31/12/2014	31/12/2013
		RM'000	RM'000	RM'000	RM'000
Revenue	B 1	12,227	1,740	29,181	10,048
Cost of sales		(9,808)	(652)	(22,289)	(5,644)
Gross profit		2,419	1,088	6,892	4,404
Other income		-	182	439	959
Administration expenses		(2,434)	(1,314)	(9,222)	(6,054)
Share of profit from associate company		233	261	663	493
Finance costs		(4)	(142)	(41)	(194)
Profit/(Loss) before taxation	B 1	214	75	(1,269)	(392)
Taxation	B 5	(388)	(13)	(414)	(27)
(Loss)/Profit for the financial period		(174)	62	(1,683)	(419)
Other comprehensive income		(244)	32	108	52
Total comprehensive (loss)/profit for the financial period		(418)	94	(1,575)	(367)
(Loss)/Profit attributable to:					
Owners of the company		(186)	62	(1,762)	(419)
Non-controlling interest		12	0	79	0
		(174)	62	(1,683)	(419)
Total comprehensive loss attributable to:					
Owners of the company		(206)	94	(1,654)	(367)
Non-controlling interest		(212)	0	79	0
		(418)	94	(1,575)	(367)
Weighted average number of shares in issue ('000)		388,156	236,667	326,407	236,667
Earnings per share (sen) - basic	B 11	(0.05)	0.03	(0.54)	(0.18)
- diluted	B 11	(0.05)	0.03	(0.54)	(0.18)

**Note:**

The Unaudited Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the audited financial statements for the year ended 31 December 2013 and the accompanying explanatory notes attached to this interim financial report.

**IDIMENSION CONSOLIDATED BHD (925990-A)**  
(Incorporated in Malaysia under the Companies Act, 1965)  
**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2014**

	Note	AS AT 31/12/2014 RM'000	(Audited) AS AT 31/12/2013 RM'000
<b>ASSETS</b>			
<b>Non-current Assets</b>			
Property, plant and equipment		10,896	9,994
Investment properties		153	156
Intangible asset		23,310	5,490
Deferred tax asset		91	0
Development expenditure		2,193	2,896
		36,643	18,536
<b>Current Assets</b>			
Inventory		140	104
Trade and other receivables		19,376	6,912
Tax recoverable		397	204
Cash and cash equivalents		8,240	6,947
		28,153	14,167
<b>TOTAL ASSETS</b>		64,796	32,703
<b>EQUITY AND LIABILITIES</b>			
<b>Capital and Reserves</b>			
Share capital		42,492	23,667
Share premium		3,656	495
Exchange translation reserve		158	50
Accumulated loss		(3,379)	(1,617)
<b>Total equity attributable to the owners of the Company</b>		42,927	22,595
Non-controlling interest		5,079	0
<b>Total Equity</b>		48,006	22,595
<b>Non-current Liabilities</b>			
Borrowings	B 8	7,116	6,521
Deferred tax liabilities		421	0
		7,537	6,521
<b>Current Liabilities</b>			
Trade and other payables		5,672	2,503
Amount due to directors		2,149	0
Bank overdrafts	B 8	0	971
Borrowings	B 8	106	73
Tax Payable		1,326	40
		9,253	3,587
<b>Total Liabilities</b>		16,790	10,108
<b>TOTAL EQUITY AND LIABILITIES</b>		64,796	32,703
Net assets per share attributable to owners of the Company (RM)		0.11	0.10

**Note:**

The Unaudited Condensed Consolidated Statements of Financial Position should be read in conjunction with the audited financial statements for the year ended 31 December 2013 and the accompanying explanatory notes attached to this interim financial report.

**IDIMENSION CONSOLIDATED BHD (925990-A)**  
(Incorporated in Malaysia under the Companies Act, 1965)  
**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**  
**FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2014**

	-----Attributable to the Owners of the Company-----					Non-Controlling interest	Total	
	-----Non-distributable-----			Distributable	RM'000			RM'000
	Issued Capital	Share Premium	Exchange translation reserve	Accumulated loss				
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000		
<b>Balance as of 1 January 2014</b>	23,667	495	50	(1,617)	0	22,595		
Total comprehensive loss for the financial period	0	0	108	(1,762)	79	(1,575)		
Issuance of shares	18,825	4,175	0	0	0	23,000		
Transaction costs for issuance of RCPS	0	(1,014)	0	0	0	(1,014)		
Acquisition of a equity interest in a subsidiary company	0	0	0	0	5,000	5,000		
<b>Balance as at 31 December 2014</b>	<u>42,492</u>	<u>3,656</u>	<u>158</u>	<u>(3,379)</u>	<u>5,079</u>	<u>48,006</u>		

	-----Attributable to the Owners of the Company-----					Total	
	-----Non-distributable-----			Distributable	RM'000		RM'000
	Issued Capital	Share Premium	Exchange translation reserve	Accumulated loss			
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	
<b>Balance as of 1 January 2013</b>	23,667	495	(2)	(1,198)	22,962	22,962	
Total comprehensive loss for the financial period	0	0	52	(419)	(367)	(367)	
<b>Balance as at 31 December 2013</b>	<u>23,667</u>	<u>495</u>	<u>50</u>	<u>(1,617)</u>	<u>22,595</u>	<u>22,595</u>	

**Note:**

The Unaudited Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the audited financial statements for the year ended 31 December 2013 and the accompanying explanatory notes attached to this interim financial report.

**IDIMENSION CONSOLIDATED BHD (925990-A)**  
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**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOW**  
**FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2014**

	12 Months Ended 31/12/2014 RM'000	12 Months Ended 31/12/2013 RM'000
<b>Cash Flows from Operating Activities</b>		
Loss before tax	(1,269)	(392)
Adjustment for:		
Depreciation	236	271
Amortisation of development costs	1,161	559
Interest income	(49)	(240)
Interest expenses	41	194
Amortisation of investment properties	3	3
Loss on remeasurement	1,153	-
Reversal of impairment loss on receivables	-	(562)
Share of profit from associate company	(663)	(493)
Unrealised gain/(loss) on foreign exchange currency	(43)	(48)
Operating profit/(loss) before working capital changes	570	(708)
Inventories	(36)	10
Amount due to customers	734	300
Receivables	(3,938)	(755)
Directors	2,149	-
Payables	(2,932)	246
Cash used in operations	(3,453)	(907)
Tax paid	(536)	(98)
Interest paid	(41)	240
Interest received	49	(194)
Net cash used in operating activities	(3,981)	(959)
<b>Cash Flows from Investing Activities</b>		
Purchase of property, plant and equipment	(890)	(4,884)
Acquisition of investment in associate company	0	(5,000)
Acquisition of subsidiary companies, net of cash acquired	(14,929)	0
Proceeds from issuance of share capital	5,000	0
Proceeds from issuance of RCPS	16,986	0
Proceeds from government grant	0	(681)
Development cost incurred	(458)	408
Net cash used in investing activities	5,709	(10,157)
<b>Cash Flows from Financing Activities</b>		
Drawdown/(Repayment) from borrowings	428	4,616
Net cash generated from financing activities	428	4,616
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	2,156	(6,500)
<b>Foreign exchange differences</b>	108	52
<b>Cash and Cash Equivalents at beginning of period</b>	5,976	12,424
<b>Cash and Cash Equivalents at end of period</b>	<u>8,240</u>	<u>5,976</u>
Cash and Cash Equivalents at end of period comprise of the followings:-		
Fixed deposit with licensed bank	0	2,470
Cash and bank balances	8,240	4,477
Bank overdrafts	0	(971)
	<u>8,240</u>	<u>5,976</u>

The Unaudited Condensed Consolidated Statements of Cash Flow should be read in conjunction with the audited financial statements for the year ended 31 December 2013 and the accompanying explanatory notes attached to this interim financial report.