

**IDIMENSION CONSOLIDATED BHD** (*Company No. 925990-A*)  
(Incorporated in Malaysia under the Companies Act, 1965)  
**NOTES TO THE QUARTERLY REPORT – 31 DECEMBER 2014**

**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 2013 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"), International Financial Reporting Standards ("IFRS") and the Companies Act, 1965.

The accounting policies and methods adopted by the Group are consistent with the audited financial statements for the financial year ended 31 December 2013. The adoption of the following MFRSs and Amendments to MFRSs that came into effect on 1 January 2014 did not have any material financial impact on the MFRS in the interim financial statement to the Group.

**A2. Auditors' Report**

There were no audit qualifications on the annual audited financial statements of the Group for the financial year ended 31 December 2013.

**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:-

<b>Date</b>	<b>No. of shares</b>	<b>Par value (RM)</b>	<b>Consideration</b>	<b>Cumulative (RM)</b>
16 May 2014	40,000,000	0.10	Partial purchase consideration for the acquisition of 60% equity interest in IDB Interactive Sdn Bhd	27,666,666.70
19 May 2014	69,162,210	0.10	Conversion of Redeemable Convertible Preference Shares ("RCPS")	34,582,887.70
29 May 2014	2,036,659	0.10	Conversion of RCPS	34,786,553.60
12 Sept 2014	47,058,823	0.10	Conversion of RCPS	39,492,435.90
20 Oct 2014	30,000,000	0.10	Conversion of RCPS	42,492,435.90
10 Feb 2015	20,000,000	0.10	Conversion of RCPS	44,492,435.90

### **A7. Dividend Paid**

There were no dividends paid during the financial year-to-date under review.

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

**A8. Segmental Reporting**

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

<u>31/12/2014</u>	Software Solutions RM'000	Software System Maintenance RM'000	Others RM'000	Online Games RM'000	Elimination RM'000	Group RM'000
<b>Revenue</b>						
External revenue	8,257	4,853	595	15,476	-	29,181
Inter-segment revenue	3,976	2,119	-	-	(6,095)	-
Total segment revenue	<u>12,233</u>	<u>6,972</u>	<u>595</u>	<u>15,476</u>	<u>(6,095)</u>	<u>29,181</u>
<b>Results</b>						
Interest income	(1,811)	(1,064)	(131)	2,545	-	(461) 49
Share of profit from associate company						663
Finance costs						(41)
Depreciation and amortisation						(1,400)
Tax expense						(414)
Non-controlling interest						(79)
Loss for the period						<u>(1,683)</u>

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

<u>31/12/2013</u>	Software Solutions RM'000	Software System Maintenance RM'000	Others RM'000	Elimination RM'000	Group RM'000
<b>Revenue</b>					
External revenue	6,103	3,015	930	-	10,048
Inter-segment revenue	3,062	1,998	-	(5,060)	-
Total segment revenue	<u>9,165</u>	<u>5,013</u>	<u>930</u>	<u>(5,060)</u>	<u>10,048</u>
<b>Results</b>					
Interest income	(57)	(29)	(9)	-	(95) 240
Share of profit from associated company					493
Finance costs					(194)
Depreciation and amortisation					(833)
Tax expense					(27)
Loss for the financial period					<u>(416)</u>

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

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

Save as disclosed below, there were no changes in the composition of the Group during the current quarter under review:-

Selingsing Xpress Pte. Ltd., a wholly-owned subsidiary of IDB Interactive Sdn. Bhd. (“IDB”), which in turn is a 80%-owned subsidiary of iDimension, has ceased to be a subsidiary of the Company on 17 September 2014 pursuant to the completion of the disposal of 100% equity interest in SXPL by IDB for a total cash consideration of SGD 1.00.

**A10. Capital Commitment**

Authorised capital commitments not recognised in the interim financial statements as at 31 December 2014 are as follows:-

	<b>RM'000</b>
Approved and contracted for:-	
Purchase of shop office	<u>120</u>

**A11. Subsequent Material Events**

Save as disclosed below, there were no material events subsequent to the current quarter up to the date of the interim financial report:-

On 13 February 2015, the Company had announced the completion of the Proposed RCPS following the listing and quotation of the 20million shares arising from the conversion of the remaining RM2 million RCPS which was issued by the Company and subscribed by the RCPS Subscriber on 10 February 2015.

**A12. Related Party Transactions**

There were no related party transactions during the financial year-to-date under review.