

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 MARCH 2015**

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		2015	2014	2015	2014
		CURRENT QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD
		31/03/2015	31/03/2014	31/03/2015	31/03/2014
		RM'000	RM'000	RM'000	RM'000
Revenue	B 1	10,778	4,446	10,778	4,446
Cost of sales		(8,675)	(3,002)	(8,675)	(3,002)
Gross profit		2,103	1,444	2,103	1,444
Other income		38	47	38	47
Administration expenses		(2,063)	(1,326)	(2,063)	(1,326)
Share of profit from associate company		0	383	0	383
Finance costs		(5)	(17)	(5)	(17)
Profit before taxation	B 2	73	531	73	531
Taxation	B 5	-	-	-	-
Profit for the financial period		73	531	73	531
Other comprehensive income		115	4	115	4
Total comprehensive profit for the financial period		188	535	188	535
Profit attributable to:					
Owners of the company		60	531	60	531
Non-controlling interest		13	0	13	0
		73	531	73	531
Total comprehensive profit attributable to:					
Owners of the company		175	535	175	535
Non-controlling interest		13	0	12	0
		188	535	187	535
Weighted average number of shares in issue ('000)		444,492	236,667	444,492	236,667
Earnings per share (sen) - basic	B 10	0.01	0.22	0.01	0.22
- diluted	B 10	0.01	0.22	0.01	0.22

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 2014 and the accompanying explanatory notes attached to this interim financial report.

DIMENSION CONSOLIDATED BHD (925990-A)
(Incorporated in Malaysia under the Companies Act, 1965)
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS AT 31 MARCH 2015

	Note	AS AT 31/03/2015 RM'000	(Audited) AS AT 31/12/2014 RM'000
ASSETS			
Non-current Assets			
Property, plant and equipment		10,945	10,896
Investment properties		151	152
Intangible asset		25,258	25,503
Deferred tax asset		91	91
		36,445	36,642
Current Assets			
Inventory		231	140
Trade and other receivables		24,590	19,378
Tax recoverable		0	397
Cash and cash equivalents		9,816	8,240
		34,637	28,155
TOTAL ASSETS		71,082	64,797
EQUITY AND LIABILITIES			
Capital and Reserves			
Share capital		44,492	42,492
Share premium		3,556	3,656
Exchange translation reserve		274	159
Accumulated loss		(3,319)	(3,379)
Total equity attributable to the owners of the Company		45,003	42,928
Non-controlling interest		5,092	5,079
Total Equity		50,095	48,007
Non-current Liabilities			
Borrowings	B 7	7,088	7,116
Deferred tax liabilities		421	421
		7,509	7,116
Current Liabilities			
Trade and other payables		10,251	7,821
Amount due to directors		2,150	0
Borrowings	B 7	106	106
Tax Payable		971	1,326
		13,478	9,253
Total Liabilities		20,987	16,369
TOTAL EQUITY AND LIABILITIES		71,082	64,376
Net assets per share attributable to owners of the Company (RM)		0.11	0.11

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 2014 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 MARCH 2015

	-----Attributable to the Owners of the Company-----					Non-Controlling interest	Total
	-----Non-distributable-----			Distributable			
	Issued Capital	Share Premium	Exchange translation reserve	Accumulated loss			
RM'000	RM'000	RM'000	RM'000	RM'000	RM'000		
Balance as of 1 January 2015	42,492	3,656	159	(3,379)	5,079	48,007	
Total comprehensive profit for the financial period	0	0	115	60	13	188	
Issuance of shares	2,000	0	0	0	0	2,000	
Transaction costs for issuance of RCPS	0	(100)	0	0	0	(100)	
Balance as at 31 March 2015	44,492	3,556	274	(3,319)	5,092	50,095	

	-----Attributable to the Owners of the Company-----					Total
	-----Non-distributable-----			Distributable		
	Issued Capital	Share Premium	Exchange translation reserve	Accumulated loss		
RM'000	RM'000	RM'000	RM'000	RM'000		
Balance as of 1 January 2014	23,667	495	50	(1,617)	22,595	
Total comprehensive profit for the financial period	0	0	4	531	535	
Balance as at 31 March 2014	23,667	495	54	(1,086)	23,130	

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 2014 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 CASH FLOW
FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2015

	3 Months Ended 31/03/2015 RM'000	3 Months Ended 31/03/2014 RM'000
Cash Flows from Operating Activities		
Profit before tax	73	531
Adjustment for:		
Depreciation	53	58
Amortisation of development costs	274	287
Interest income	(2)	(17)
Interest expenses	5	17
Amortisation of investment properties	1	1
Share of profit from associate company	0	(383)
Unrealised (gain) / loss on foreign exchange currency	(11)	13
	393	507
Operating profit before working capital changes		
Inventories	(91)	(183)
Amount due to customers	71	128
Receivables	(5,286)	(190)
Directors	2,150	0
Payables	2,516	755
	(247)	1,017
Cash (used in)/from operations		
Tax paid	43	184
Interest paid	(5)	17
Interest received	2	(17)
	(207)	1,201
Net cash (used in)/from operating activities		
Cash Flows from Investing Activities		
Purchase of property, plant and equipment	(102)	(22)
Proceeds from issuance of RCPS	1,900	0
Development cost incurred	(28)	(205)
	1,770	(227)
Net cash generated from/(used in) investing activities		
Cash Flows from Financing Activities		
Drawdown/(Repayment) from borrowings	(102)	(345)
Dividend paid to shareholders of the company		
	(102)	(345)
Net cash used in financing activities		
Net Increase in Cash and Cash Equivalents	1,461	629
Foreign exchange differences	115	4
Cash and Cash Equivalents at beginning of period	8,240	5,976
	9,816	6,609
Cash and Cash Equivalents at end of period		
Cash and Cash Equivalents at end of period comprise of the followings:-		
Fixed deposit with licensed bank	0	2,479
Cash and bank balances	9,816	5,112
Bank overdrafts	0	(982)
	9,816	6,609

The Unaudited Condensed Consolidated Statements of Cash Flow should be read in conjunction with the audited financial statements for the year ended 31 December 2014 and the accompanying explanatory notes attached to this interim financial report.

IDIMENSION CONSOLIDATED BHD (*Company No. 925990-A*)
(Incorporated in Malaysia under the Companies Act, 1965)
NOTES TO THE QUARTERLY REPORT – 31 MARCH 2015

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 2014 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 2014.

A2. Auditors' Report

There were no audit qualifications on the annual audited financial statements of the Group for the financial year ended 31 December 2014.

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.

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.

A. EXPLANATORY NOTES PURSUANT TO MFRS 134

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>31/03/2015</u>	Software Solutions RM'000	Software System Maintenance RM'000	Others RM'000	Online Games RM'000	Elimination RM'000	Group RM'000
Revenue						
External revenue	2,954	1,305	329	6,190	-	10,778
Inter-segment revenue	404	641	-	-	(1,045)	-
Total segment revenue	<u>3,358</u>	<u>1,946</u>	<u>329</u>	<u>6,190</u>	<u>(1,045)</u>	<u>10,778</u>
Results	219	98	24	63	-	404
Interest income						2
Finance costs						(5)
Depreciation and amortisation						(328)
Tax expense						-
Profit for the period						<u>73</u>

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

<u>31/03/2014</u>	Software Solutions RM'000	Software System Maintenance RM'000	Others RM'000	Elimination RM'000	Group RM'000
Revenue					
External revenue	3,305	846	295	-	4,446
Inter-segment revenue	1,175	211	-	(1,386)	-
Total segment revenue	<u>4,480</u>	<u>1,057</u>	<u>295</u>	<u>(1,386)</u>	<u>4,446</u>
Results	366	94	34	-	494
Interest income					17
Share of profit from associate company					383
Finance costs					(17)
Depreciation and amortisation					(346)
Tax expense					-
Profit for the financial period					<u>531</u>

A. EXPLANATORY NOTES PURSUANT TO MFRS 134

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 2015 are as follows:-

RM'000

Approved and contracted for:-

Purchase of shop office	<u>120</u>
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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 19 May 2015, Mercury Securities had, on behalf of the board, announced that Bursa Malaysia Securities Berhad ("**Bursa Securities**") has, vide its letter approved the followings:

- (i) Admission to the Official List of Bursa Securities and the listing and quotation of 247,462,179 warrants ("**Warrants**") to be issued pursuant to the Proposed Bonus Issue of Warrants;
- (ii) Listing and quotation of up to 247,462,179 new ordinary shares of RM0.10 each in iDimension ("**Shares**") to be issued pursuant to the exercise of the Warrants; and
- (iii) Listing and quotation of 50,000,000 Shares to be issued pursuant to the Proposed Acquisition.

A12. Related Party Transactions

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

IDIMENSION CONSOLIDATED BHD (*Company No. 925990-A*)
(Incorporated in Malaysia under the Companies Act, 1965)

NOTES TO THE QUARTERLY REPORT – 31 MARCH 2015

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. Review of Performance for the Current Quarter and Financial Year-to-date

Performance of the respective operating business segment for the current quarter and financial year-to-date is analysed as follows:-

1) Software Solutions

Revenue of the software solution segment in the current quarter decreased by RM0.36 million to RM2.95 million as compared to preceding corresponding quarter of RM3.31 million, mainly due to decrease in demand for customized software solution from customers.

This business segment reported a profit of RM0.22 million for the current quarter as compared to a profit of RM0.37 million in the preceding corresponding quarter, due to drop in revenue.

2) Software Systems and Maintenance

Revenue of the software system and maintenance segment in the current quarter increased by RM0.35 million to RM1.30 million as compared to preceding corresponding quarter of RM0.95 million, mainly due to increase in sales of proprietary and customized software systems to customers.

This business segment reported a profit of RM0.10 million for the current quarter as compared to a profit of RM0.09 million in the preceding corresponding quarter, mainly due to an increase in systems enhancement and upgrade provided to new customers to the Group.

3) Other IT Products and Services

Revenue of other IT products and services in the current quarter increased by RM0.04 million to RM0.33 million as compared to preceding corresponding quarter of RM0.29 million, mainly due to higher demand for other IT products and training services provided to customers.

This business segment reported a profit of RM0.03 million for the current quarter as compared to a profit of RM0.03 million in the preceding corresponding quarter due to higher demand for other IT products and training services provided to customers.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD – CONT'D

B1. Review of Performance for the Current Quarter and Financial Year-to-date (Cont'd)

4) Online Games

Revenue of online games for the current quarter was RM6.19 million and the business segment reported a profit of RM0.06 million.

B2. Material Change in the Profit/Loss Before Taxation for the Current Quarter as Compared with the Immediate Preceding Quarter

	Current Quarter 31 March 2015 RM'000	Preceding Quarter 31 December 2014 RM'000
Revenue	10,778	12,227
Profit before taxation	73	214

The revenue recorded for the current quarter of RM10.78 million represents a decrease of RM1.45 million as compared to the immediate preceding quarter of RM12.23 million. This was mainly due to low sales billings.

The Group recorded a profit before taxation of RM0.07 million for the current quarter which represents a decrease of RM0.14 million as compared to the immediate preceding quarter of RM0.21 million. This was mainly due to low sales billing.

B3. Future Prospects

The business environment for 2015 is expected to remain competitive and challenging. The management will put in continuous effort to actively seek new sales opportunities from its existing customers as well as potential new customers.

B4. Profit Forecast and Profit Guarantee

The Group has not issued or disclosed in any public documents any profit forecast or profit guarantee for the current quarter under review.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD – CONT'D

B5. Taxation

	Current Quarter RM'000	Current Financial Year-to-date RM'000
Current year taxation	-	-
Under/(over) provision in prior year	-	-
	<u>-</u>	<u>-</u>

There is no taxation for the current quarter and current financial year-to-date due to no chargeable income.

B6. Status of Corporate Proposals

There were no corporate proposals announced but not completed as at the date of issuance of this announcement.

B7. Group Borrowings and Debt Securities

The Group's borrowings as at 31 March 2015 are as follows:

	Short-term RM'000	Long-term RM'000	Total RM'000
<u>Secured</u>			
Term loan	-	6,874	6,874
Hire purchase payable	106	214	320
	<u>106</u>	<u>7,088</u>	<u>7,194</u>

The Group does not have any unsecured borrowings and debt securities as at 31 March 2015.

All borrowings of the Group are denominated in Ringgit Malaysia.

B8. Material Litigation

The Group is not engaged in any material litigation since the date of the last annual statement of financial position up to the date of issuance of this quarterly report.

B9. Dividend

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

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD – CONT'D

B10. Earnings Per Share

(a) Basic earnings per share

Basic earnings per share is calculated by dividing the profit attributable to the equity holders of the Company by the weighted average number of shares in issue for the financial period, computed as follows:

	Individual Quarter		Cumulative Quarter	
	Current Quarter	Preceding Year Corresponding Quarter	Current Year to-date	Preceding Year Corresponding Period
Profit attributable to the owners of the Company (RM'000)	60	531	60	531
Weighted average number of ordinary shares in issue ('000)	444,492	236,667	444,492	236,667
Basic earnings per share (sen)	0.01	0.22	0.01	0.22

(b) Diluted earnings per share

The basic and diluted earnings of the Company are the same as the Company does not have any convertible securities during the current quarter and financial year-to-date under review.

B11. Breakdown of Realised and Unrealised Group Profits

The breakdown of retained profits of the Group for the current financial year-to-date and preceding financial year, is as follows:-

	31/03/2015 RM'000	31/12/2014 RM'000
Total retained (loss)/profits of the Group:		
- Realised	(3,308)	(305)
- Unrealised	11	(273)
	<hr/>	<hr/>
	(3,297)	(578)
Less : Consolidation adjustments	(22)	(2,801)
Total Group retained loss as per consolidated accounts	<hr/>	<hr/>
	(3,319)	(3,379)

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD – CONT'D

B12. Profit for the Period

This is arrived at after charging/(crediting) the following items:

	Current Quarter	Financial Year-to-date
	RM'000	RM'000
(a) Interest income	2	2
(b) Interest expense	(5)	(5)
(c) Depreciation and amortisation	(328)	(328)
(d) Unrealised gain on foreign current exchange	(11)	(11)

Other disclosure items required pursuant to Note 16 of Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad are not applicable.