

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 30 JUNE 2015**

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		2015	2014	2015	2014
		CURRENT QUARTER 30/06/2015 RM'000	PRECEDING YEAR CORRESPONDING QUARTER 30/06/2014 RM'000	CURRENT YEAR TO DATE 30/06/2015 RM'000	PRECEDING YEAR CORRESPONDING PERIOD 30/06/2014 RM'000
Revenue	B 1	15,824	5,420	26,602	9,866
Cost of sales		(14,023)	(3,950)	(22,698)	(6,952)
Gross profit		1,801	1,470	3,904	2,914
Other income		297	85	335	132
Administration expenses		(1,962)	(3,688)	(4,025)	(5,014)
Share of profit from associate company		0	47	0	430
Finance costs		(6)	(14)	(11)	(31)
Profit/(Loss) before taxation	B 2	130	(2,100)	203	(1,569)
Taxation	B 5	(63)	(45)	(63)	(45)
Profit/(Loss) for the financial period		67	(2,145)	140	(1,614)
Other comprehensive income		67	263	182	267
Total comprehensive profit/(loss) for the financial period		134	(1,882)	322	(1,347)
(Loss)/Profit attributable to:					
Owners of the company		(30)	(2,168)	30	(1,637)
Non-controlling interest		97	23	110	23
		67	(2,145)	140	(1,614)
Total comprehensive profit/(loss) attributable to:					
Owners of the company		37	(2,129)	212	(1,594)
Non-controlling interest		97	247	110	247
		134	(1,882)	322	(1,347)
Weighted average number of shares in issue ('000)		494,492	290,238	494,492	263,646
Earnings per share (sen) - basic	B 10	(0.01)	(0.75)	0.01	(0.62)
- diluted	B 10	(0.01)	(0.75)	0.01	(0.62)

Note 1:

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.

Note 2:

The administrative expenses included the one time off corporate exercise expenses amounted to RM489K. If not the profit before taxation will be RM619K in the current quarter.

IDIMENSION CONSOLIDATED BHD (925990-A)
(Incorporated in Malaysia under the Companies Act, 1965)
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS AT 30 JUNE 2015

		AS AT 30/06/2015 RM'000	(Audited) AS AT 31/12/2014 RM'000
	Note		
ASSETS			
Non-current Assets			
Property, plant and equipment		10,981	10,896
Investment properties		151	152
Intangible asset		25,069	25,503
Deferred tax asset		91	91
		36,292	36,642
Current Assets			
Inventory		4,623	140
Trade and other receivables		19,060	19,378
Tax recoverable		0	397
Cash and cash equivalents		6,264	8,240
		29,947	28,155
TOTAL ASSETS		66,239	64,797
EQUITY AND LIABILITIES			
Capital and Reserves			
Share capital		49,492	42,492
Share premium		3,556	3,656
Exchange translation reserve		341	159
Accumulated loss		(3,349)	(3,379)
Total equity attributable to the owners of the Company		50,040	42,928
Non-controlling interest		189	5,079
Total Equity		50,229	48,007
Non-current Liabilities			
Borrowings	B 7	7,137	7,116
Deferred tax liabilities		421	421
		7,558	7,537
Current Liabilities			
Trade and other payables		5,443	7,821
Amount due to directors		2,150	0
Borrowings	B 7	33	106
Tax Payable		826	1,326
		8,452	9,253
Total Liabilities		16,010	16,790
TOTAL EQUITY AND LIABILITIES		66,239	64,797
Net assets per share attributable to owners of the Company (RM)		0.10	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 30 JUNE 2015

	-----Attributable to the Owners of the Company-----					Total
	-----Non-distributable-----			Distributable	Non-Controlling	
	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	182	30	110	322
Issuance of shares	2,000	0	0	0	0	2,000
Acquisition of equity interest in a subsidiary company	5,000				(5,000)	0
Transaction costs for issuance of RCPS	0	(100)	0	0	0	(100)
Balance as at 30 June 2015	49,492	3,556	341	(3,349)	189	50,229

	-----Attributable to the Owners of the Company-----					Total
	-----Non-distributable-----			Distributable	Non-Controlling	
	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 2014	23,667	495	50	(1,617)	0	22,595
Total comprehensive loss for the financial period	0	0	267	(1,637)	23	(1,347)
Issuance of shares	11,120	3,880	0	0	0	15,000
Balance as at 30 June 2014	34,787	4,375	317	(3,254)	23	36,248

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 30 JUNE 2015

	6 Months Ended 30/06/2015 RM'000	6 Months Ended 30/06/2014 RM'000
Cash Flows from Operating Activities		
Profit/(Loss) before tax	203	(1,569)
Adjustment for:		
Depreciation	108	114
Amortisation of development costs	518	578
Interest income	(3)	(41)
Interest expenses	11	31
Amortisation of investment properties	2	2
Share of profit from associate company	-	(439)
Unrealised (gain) / loss on foreign exchange currency	(289)	54
Operating profit/(loss) before working capital changes	550	(1,270)
Inventories	(4,483)	(565)
Amount due to customers	160	591
Receivables	432	(4,142)
Directors	2,150	1,240
Payables	(2,364)	2,719
Cash used in operations	(3,555)	(1,427)
Tax paid	(164)	1,418
Interest paid	(11)	(31)
Interest received	3	41
Net cash (used in)/from operating activities	(3,727)	1
Cash Flows from Investing Activities		
Purchase of property, plant and equipment	(193)	(3,509)
Acquisition of investment in subsidiary companies	-	(15,000)
Proceed from the issuance of RCPS	1,900	-
Development cost incurred	(85)	(293)
Net cash generated from/(used in) investing activities	1,622	(18,802)
Cash Flows from Financing Activities		
Drawdown/(Repayment) from borrowings	(53)	102
Proceeds from issuance of ordinary shares	0	15,000
Net cash (used in)/from financing activities	(53)	15,102
Net Decrease in Cash and Cash Equivalents	(2,158)	(3,699)
Foreign exchange differences	182	267
Cash and Cash Equivalents at beginning of period	8,240	5,976
Cash and Cash Equivalents at end of period	6,264	2,544
Cash and Cash Equivalents at end of period comprise of the followings:-		
Fixed deposit with licensed bank	0	564
Cash and bank balances	6,264	1,980
	6,264	2,544

Note :

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 – 30 JUNE 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.

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>30/06/2015</u>	IT business RM'000	Online Games RM'000	Elimination RM'000	Group RM'000
Revenue				
External revenue	8,788	17,814	-	26,602
Inter-segment revenue	2,887	-	(2,887)	-
Total segment revenue	<u>11,675</u>	<u>17,814</u>	<u>(2,887)</u>	<u>26,602</u>
Results				
Interest income	287	552	-	839
Finance costs				(11)
Depreciation and amortisation				(628)
Tax expense				<u>(63)</u>
Profit for the financial period				<u>140</u>

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

<u>30/06/2014</u>	IT business RM'000	Online Games RM'000	Elimination RM'000	Group RM'000
Revenue				
External revenue	7,486	2,380	-	9,866
Inter-segment revenue	3,178	-	(3,178)	-
Total segment revenue	<u>10,664</u>	<u>2,380</u>	<u>(3,178)</u>	<u>9,866</u>
Results				
Interest income	(1,581)	266	-	(1,315)
Share of profit from associate company				41
Finance costs				(31)
Depreciation and amortisation				(694)
Tax expense				<u>(45)</u>
Loss for the financial period				<u>(1,614)</u>

A9. Changes in the Composition of the Group

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

A. EXPLANATORY NOTES PURSUANT TO MFRS 134

A10. Capital Commitment

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

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 – 30 JUNE 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) IT Business

Revenue of the IT business segment in the current quarter increased by RM1.30 million to RM8.79 million as compared to preceding corresponding quarter of RM7.49 million, mainly due to increase in demand for customized software systems solutions to customers.

This business segment reported a profit of RM0.29 million for the current quarter as compared to a loss of RM1.56 million in the preceding corresponding quarter, due to drop in revenue.

2) Online Games

Revenue of online games segment in the current quarter increase by RM15.43 million to RM17.81 million as compared to preceding corresponding quarter of RM2.38 million. The increase were due to higher demand in the current quarter.

This business segment reported a profit of RM0.55 million for the current quarter as compared to a profit of RM0.27 million in the preceding corresponding quarter, due to increase in revenue and foreign exchange gain during the current quarter.

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

	Current Quarter 30 June 2015 RM'000	Preceding Quarter 31 March 2015 RM'000
Revenue	15,824	10,778
Profit before taxation	67	73

The revenue recorded for the current quarter of RM15.82 million represents an increase of RM5.05 million as compared to the immediate preceding quarter of RM12.23 million. This was mainly due to increase of revenue from the online games business segment.

The Group recorded a profit before taxation of RM0.07 million for the current quarter as compared to the immediate preceding quarter. This was mainly due to increase of revenue in the current quarter.

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

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.

B5. Taxation

	Current Quarter RM'000	Current Financial Year-to-date RM'000
Current year taxation	(63)	(63)
Under/(over) provision in prior year	-	-
	<u>(63)</u>	<u>(63)</u>

The effective tax rate was lower than the statutory tax rate mainly due to certain income which are not assessable for income tax purposes.

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 30 June 2015 are as follows:

	Short-term RM'000	Long-term RM'000	Total RM'000
<u>Secured</u>			
Term loan	-	6,951	6,951
Hire purchase payable	33	186	219
	<u>33</u>	<u>7,137</u>	<u>7,170</u>

The Group does not have any unsecured borrowings and debt securities as at 30 June 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.

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

B9. Dividend

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

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
(Loss)/Profit attributable to the owners of the Company (RM'000)	(30)	(2,168)	30	(1,637)
Weighted average number of ordinary shares in issue ('000)	494,492	290,238	494,492	263,646
Basic earnings per share (sen)	(0.01)	(0.75)	0.01	(0.62)

(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:-

	30/06/2015 RM'000	31/12/2014 RM'000
Total retained (loss)/profits of the Group:		
- Realised	(3,040)	(305)
- Unrealised	(289)	(273)
	<hr/>	<hr/>
	(3,329)	(578)
Less : Consolidation adjustments	(20)	(2,801)
Total Group retained loss as per consolidated accounts	<hr/>	<hr/>
	(3,349)	(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	1	3
(b) Interest expense	(6)	(11)
(c) Depreciation and amortisation	(300)	(628)
(d) Unrealised gain on foreign current exchange	(278)	(289)

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.