

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 SEPTEMBER 2015**

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		2015	2014	2015	2014
		CURRENT QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD
		30/09/2015	30/09/2014	30/09/2015	30/09/2014
		RM'000	RM'000	RM'000	RM'000
Revenue	B 1	12,378	7,088	38,980	16,954
Cost of sales		(11,649)	(5,529)	(34,347)	(12,481)
Gross profit		729	1,559	4,633	4,473
Other income		416	307	751	439
Administration expenses		(1,284)	(1,774)	(5,309)	(6,788)
Share of profit from associate company		0	0	0	430
Finance costs		(5)	(6)	(16)	(37)
Profit/(Loss) before taxation	B 2	(144)	86	59	(1,483)
Taxation	B 5	(78)	19	(141)	(26)
Profit/(Loss) for the financial period		(222)	105	(82)	(1,509)
Other comprehensive income		108	85	290	352
Total comprehensive profit/(loss) for the financial period		(114)	190	208	(1,157)
(Loss)/Profit attributable to:					
Owners of the company		(258)	61	(228)	(1,576)
Non-controlling interest		36	44	146	67
		(222)	105	(82)	(1,509)
Total comprehensive profit/(loss) attributable to:					
Owners of the company		(150)	145	62	(1,448)
Non-controlling interest		36	145	146	291
		(114)	290	208	(1,157)
Weighted average number of shares in issue ('000)		494,492	357,584	494,492	295,295
Earnings per share (sen) - basic	B 10	(0.05)	0.02	(0.05)	(0.53)
- diluted	B 10	(0.05)	0.02	(0.05)	(0.53)

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.

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

	Note	AS AT 30/09/2015 RM'000	(Audited) AS AT 31/12/2014 RM'000
ASSETS			
Non-current Assets			
Property, plant and equipment		11,011	10,896
Investment properties		150	152
Intangible asset		24,877	25,503
Deferred tax asset		91	91
		36,129	36,642
Current Assets			
Inventory		4,641	140
Trade and other receivables		18,099	19,378
Tax recoverable		0	397
Cash and cash equivalents		7,019	8,240
		29,759	28,155
TOTAL ASSETS		65,888	64,797
EQUITY AND LIABILITIES			
Capital and Reserves			
Share capital		49,492	42,492
Share premium		3,556	3,656
Exchange translation reserve		449	159
Accumulated loss		(3,607)	(3,379)
Total equity attributable to the owners of the Company		49,890	42,928
Non-controlling interest		225	5,079
Total Equity		50,115	48,007
Non-current Liabilities			
Borrowings	B 7	7,187	7,116
Deferred tax liabilities		421	421
		7,608	7,537
Current Liabilities			
Trade and other payables		5,467	7,821
Amount due to directors		2,150	0
Borrowings	B 7	33	106
Tax Payable		515	1,326
		8,165	9,253
Total Liabilities		15,773	16,790
TOTAL EQUITY AND LIABILITIES		65,888	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 SEPTEMBER 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	290	(228)	146	208	
Issuance of shares	2,000	0	0	0	0	2,000	
Acquisition of equity interest in a subsidiary company	5,000	0	0	0	(5,000)	0	
Transaction costs for issuance of RCPS	0	(100)	0	0	0	(100)	
Balance as at 30 September 2015	<u>49,492</u>	<u>3,556</u>	<u>449</u>	<u>(3,607)</u>	<u>225</u>	<u>50,115</u>	

	-----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 2014	23,667	495	50	(1,617)	0	22,595	
Total comprehensive loss for the financial period	0	0	352	(1,599)	90	(1,157)	
Issuance of shares	15,825	4,175	0	0	0	20,000	
Balance as at 30 September 2014	<u>39,492</u>	<u>4,670</u>	<u>402</u>	<u>(3,216)</u>	<u>90</u>	<u>41,438</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 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 SEPTEMBER 2015

	9 Months Ended 30/09/2015 RM'000	9 Months Ended 30/09/2014 RM'000
Cash Flows from Operating Activities		
Profit/(Loss) before tax	59	(1,483)
Adjustment for:		
Depreciation	162	175
Amortisation of development costs	765	869
Interest income	(5)	(46)
Interest expenses	16	37
Amortisation of investment properties	3	3
Share of profit from associate company	-	(430)
Unrealised (gain) / loss on foreign exchange currency	(11)	136
Operating profit/(loss) before working capital changes	989	(739)
Inventories	(4,501)	(1,615)
Amount due to customers	153	660
Receivables	1,122	(58,476)
Directors	2,149	1,624
Payables	(2,338)	54,693
Cash used in operations	(2,426)	(3,853)
Tax paid	(554)	1,342
Interest paid	(16)	(37)
Interest received	5	46
Net cash used in operating activities	(2,991)	(2,502)
Cash Flows from Investing Activities		
Purchase of property, plant and equipment	(277)	(489)
Proceed from the issuance of RCPS	1,900	(15,000)
Development cost incurred	(140)	(367)
Net cash generated from/(used in) investing activities	1,483	(15,856)
Cash Flows from Financing Activities		
Drawdown/(Repayment) from borrowings	(3)	47
Proceeds from issuance of ordinary shares	0	20,000
Net cash (used in)/from financing activities	(3)	20,047
Net Increase/(Decrease) in Cash and Cash Equivalents	(1,511)	1,689
Foreign exchange differences	290	352
Cash and Cash Equivalents at beginning of period	8,240	5,976
Cash and Cash Equivalents at end of period	7,019	8,017
Cash and Cash Equivalents at end of period comprise of the followings:-		
Fixed deposit with licensed bank	0	569
Cash and bank balances	7,019	7,448
	7,019	8,017

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 SEPTEMBER 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:-

	IT business RM'000	Online Games RM'000	Elimination RM'000	Group RM'000
<u>30/09/2015</u>				
Revenue				
External revenue	11,302	27,678	-	38,980
Inter-segment revenue	4,263	-	(4,263)	-
Total segment revenue	<u>15,565</u>	<u>27,678</u>	<u>(4,263)</u>	<u>38,980</u>
Results	268	732	-	1,000
Interest income				5
Finance costs				(16)
Depreciation and amortisation				(930)
Tax expense				<u>(141)</u>
Loss for the financial period				<u><u>(82)</u></u>

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

	IT business RM'000	Online Games RM'000	Elimination RM'000	Group RM'000
<u>30/09/2014</u>				
Revenue				
External revenue	10,523	6,431	-	16,954
Inter-segment revenue	4,703	-	(4,703)	-
Total segment revenue	<u>15,226</u>	<u>6,431</u>	<u>(4,703)</u>	<u>16,954</u>
Results	(1,166)	358	-	(808)
Interest income				46
Share of profit from associate company				430
Finance costs				(37)
Depreciation and amortisation				(1,047)
Non-controlling interest				(67)
Tax expense				<u>(26)</u>
Loss for the financial period				<u><u>(1,509)</u></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 September 2015 are as follows:-

RM'000

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:-

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 SEPTEMBER 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 decreased by RM3.03 million to RM2.32 million as compared to preceding corresponding quarter of RM5.35 million. The business segment reported a loss of RM0.70 million for the current quarter as compared to a profit of RM0.63 million in the preceding corresponding quarter. The decrease was mainly due to lower sales volume for the customized software solutions to the Group customers.

Revenue of the IT business segment in the current financial year-to-date decreased by RM2.56 million to RM11.15 million as compared to preceding financial year-to-date of RM13.71 million, mainly due to lower sales volume for the customized software solution. This business segment reported a profit of RM0.27 million in the current financial year-to-date as compared to a loss of RM1.17 million in the preceding corresponding quarter. The losses was mainly due expenses incurred for the acquisition of subsidiary company to the Group in the preceding corresponding quarter.

2) Online Games

Revenue of the online games segment in the current quarter increased by RM7.68 million to RM10.06 million as compared to preceding corresponding quarter of RM2.38 million. The business segment reported a profit of RM0.18 million for the current quarter as compared to a profit of RM0.27 million in the preceding corresponding quarter. The increase was mainly due to increased distribution network which was established in the current quarter.

Revenue of the online games segment in the current financial year-to-date increased by RM21.24 million to RM27.67 million as compared to preceding financial year-to-date of RM6.43 million, mainly due to increased distribution network for the online games segment and full acquisition of the online games business segment as compared to the 20% ownership in the preceding financial year-to-date. This business segment reported a profit of RM0.73 million in the current financial year-to-date as compared to a profit of RM0.36 million in the preceding corresponding quarter. This was mainly due to the increased distribution network which had contributed to the increased revenue.

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

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

	Current Quarter 30 September 2015 RM'000	Preceding Quarter 30 June 2015 RM'000
Revenue	12,378	15,824
(Loss)/Profit before taxation	(144)	67

The Group recorded revenue and a loss after taxation of RM12.38 million and RM0.14 million for the current quarter, as compared to the revenue and profit after taxation of RM15.82 million and RM0.07 million for the immediate preceding quarter. The decrease in profit was mainly in line with the decrease in revenue from the IT business segment. The lower revenue recorded was mainly due to lower demand from our customers as compared to the immediate preceding quarter.

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	(78)	(141)
Under/(over) provision in prior year	-	-
	<u>(78)</u>	<u>(141)</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.

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

B7. Group Borrowings and Debt Securities

The Group's borrowings as at 30 September 2015 are as follows:

	Short-term RM'000	Long-term RM'000	Total RM'000
<u>Secured</u>			
Term loan	-	7,026	7,026
Hire purchase payable	33	161	194
	<u>33</u>	<u>7,187</u>	<u>7,220</u>

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

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)	(258)	61	(228)	(1,576)
Weighted average number of ordinary shares in issue ('000)	494,492	357,584	494,492	295,295
Basic earnings per share (sen)	(0.05)	0.02	(0.05)	(0.53)

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

B10. Earnings Per Share – Cont'd

(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:-

	30/09/2015 RM'000	31/12/2014 RM'000
Total retained (loss)/profits of the Group:		
- Realised	(3,560)	(305)
- Unrealised	(11)	(273)
	<hr/>	<hr/>
	(3,571)	(578)
Less : Consolidation adjustments	(36)	(2,801)
Total Group retained loss as per consolidated accounts	<hr/> <hr/>	<hr/> <hr/>
	(3,607)	(3,379)

B12. Loss for the Period

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

	Current Quarter RM'000	Financial Year-to-date RM'000
(a) Interest income	2	5
(b) Interest expense	(5)	(16)
(c) Depreciation and amortisation	(302)	(930)
(d) Unrealised gain on foreign current exchange	278	(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.