

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 2015**

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		2015	2014	2015	2014
		CURRENT QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD
		31/12/2015	31/12/2014	31/12/2015	31/12/2014
		RM'000	RM'000	RM'000	RM'000
Revenue	B 1	17,759	12,227	56,739	29,181
Cost of sales		(14,893)	(9,808)	(49,240)	(22,289)
Gross profit		2,866	2,419	7,499	6,892
Other income		0	0	751	439
Administration expenses		(6,324)	(2,434)	(11,633)	(9,222)
Share of profit from associate company		0	233	0	663
Finance costs		0	(4)	(16)	(41)
Profit/(Loss) before taxation	B 2	(3,458)	214	(3,399)	(1,269)
Taxation	B 5	59	(388)	(82)	(414)
Profit/(Loss) for the financial period		(3,399)	(174)	(3,481)	(1,683)
Other comprehensive income		101	(244)	391	108
Total comprehensive profit/(loss) for the financial period		(3,298)	(418)	(3,090)	(1,575)
(Loss)/Profit attributable to:					
Owners of the company		(3,399)	(186)	(3,591)	(1,762)
Non-controlling interest		-	12	110	79
		(3,399)	(174)	(3,481)	(1,683)
Total comprehensive profit/(loss) attributable to:					
Owners of the company		(3,298)	(206)	(3,200)	(1,654)
Non-controlling interest		-	(212)	110	79
		(3,298)	(418)	(3,090)	(1,575)
Weighted average number of shares in issue ('000)		494,492	388,156	494,492	325,407
Earnings per share (sen) - basic	B 10	(0.69)	(0.05)	(0.73)	(0.54)
- diluted	B 10	(0.69)	(0.05)	(0.73)	(0.54)

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 31 DECEMBER 2015

		AS AT 31/12/2015	(Audited) AS AT 31/12/2014
	Note	RM'000	RM'000
ASSETS			
Non-current Assets			
Property, plant and equipment		11,005	10,896
Investment properties		149	152
Intangible asset		24,668	25,503
Deferred tax asset		0	91
		35,822	36,642
Current Assets			
Inventory		286	140
Trade and other receivables		17,835	19,378
Tax recoverable		450	397
Cash and cash equivalents		7,049	8,240
		25,620	28,155
TOTAL ASSETS		61,442	64,797
EQUITY AND LIABILITIES			
Capital and Reserves			
Share capital		49,492	42,492
Share premium		3,556	3,656
Exchange translation reserve		550	159
Accumulated loss		(6,781)	(3,379)
Total equity attributable to the owners of the Company		46,817	42,928
Non-controlling interest		0	5,079
Total Equity		46,817	48,007
Non-current Liabilities			
Borrowings	B 7	6,378	7,116
Deferred tax liabilities		336	421
		6,714	7,537
Current Liabilities			
Trade and other payables		6,972	7,821
Borrowings	B 7	741	106
Tax Payable		198	1,326
		7,911	9,253
Total Liabilities		14,625	16,790
TOTAL EQUITY AND LIABILITIES		61,442	64,797
Net assets per share attributable to owners of the Company (RM)		0.09	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 DECEMBER 2015

	-----Attributable to the Owners of the Company-----					Total
	Issued Capital	Share Premium	Exchange translation reserve	Distributable Accumulated loss	Non-Controlling interest	
	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 loss for the financial period	0	0	391	(3,591)	110	(3,090)
Issuance of shares	2,000	0	0	0	0	2,000
Acquisition of equity interest in a subsidiary company	5,000	0	0	189	(5,189)	0
Transaction costs for issuance of RCPS	0	(100)	0	0	0	(100)
Balance as at 31 December 2015	<u>49,492</u>	<u>3,556</u>	<u>550</u>	<u>(6,781)</u>	<u>0</u>	<u>46,817</u>

	-----Attributable to the Owners of the Company-----					Total
	Issued Capital	Share Premium	Exchange translation reserve	Distributable Accumulated loss	Non-Controlling interest	
	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	109	(1,762)	79	(1,574)
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
Balance as at 31 December 2014	<u>42,492</u>	<u>3,656</u>	<u>159</u>	<u>(3,379)</u>	<u>5,079</u>	<u>48,007</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 31 DECEMBER 2015

	12 Months Ended 31/12/2015 RM'000	12 Months Ended 31/12/2014 RM'000
Cash Flows from Operating Activities		
Loss before tax	(3,399)	(1,269)
Adjustment for:		
Depreciation	228	236
Amortisation of development costs	1,006	1,161
Interest income	(5)	(49)
Interest expenses	16	41
Amortisation of investment properties	3	3
Impairment on trade receivables	3,713	0
Development cost written off	3	0
Gain on disposal of PPE	(19)	0
Loss on remeasurement	0	1,153
Share of profit from associate company	0	(663)
Unrealised (gain) / loss on foreign exchange currency	52	(43)
	1,598	570
Operating profit before working capital changes		
Inventories	(146)	(36)
Amount due to customers	154	734
Receivables	(2,368)	(3,938)
Directors	0	2,149
Payables	(856)	(2,932)
	(1,618)	(3,453)
Cash used in operations		
Tax paid	(1,256)	(536)
Interest paid	(16)	(41)
Interest received	5	49
	(2,885)	(3,981)
Net cash used in operating activities		
Cash Flows from Investing Activities		
Purchase of property, plant and equipment	(361)	(890)
Proceeds from disposal of PPE	42	0
Acquisition of subsidiary companies, net of cash acquired	0	(14,929)
Proceed from issuance of share capital	0	5,000
Proceed from the issuance of RCPS	1,900	16,986
Development cost incurred	(174)	(458)
	1,407	5,709
Net cash generated from investing activities		
Cash Flows from Financing Activities		
Drawdown/(Repayment) from borrowings	(104)	428
	(104)	428
Net cash (used in)/from financing activities		
Net Increase/(Decrease) in Cash and Cash Equivalents	(1,582)	2,156
Foreign exchange differences	391	108
Cash and Cash Equivalents at beginning of period	8,240	5,976
	7,049	8,240
Cash and Cash Equivalents at end of period		
Cash and Cash Equivalents at end of period comprise of the followings:-		
Cash and bank balances	7,049	8,240
	7,049	8,240

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 – 31 DECEMBER 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>31/12/2015</u>	IT business RM'000	Online Games RM'000	Elimination RM'000	Group RM'000
Revenue				
External revenue	14,430	42,309	-	56,739
Inter-segment revenue	6,644	-	(6,644)	-
Total segment revenue	<u>21,074</u>	<u>42,309</u>	<u>(6,644)</u>	<u>56,739</u>
Results	(92)	(2,059)	-	(2,151)
Interest income				5
Finance costs				(16)
Depreciation and amortisation				(1,237)
Tax expense				(82)
Loss for the financial period				<u>(3,481)</u>

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

<u>31/12/2014</u>	IT business RM'000	Online Games RM'000	Elimination RM'000	Group RM'000
Revenue				
External revenue	13,705	15,476	-	29,181
Inter-segment revenue	6,095	-	(6,095)	-
Total segment revenue	<u>19,800</u>	<u>15,476</u>	<u>(6,095)</u>	<u>29,181</u>
Results	(3,006)	2,545	-	(461)
Interest income				49
Share of profit from associate company				663
Finance costs				(41)
Depreciation and amortisation				(1,400)
Non-controlling interest				(79)
Tax expense				(414)
Loss for the financial period				<u>(1,683)</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 31 December 2015 are as follows:-

	RM'000
Approved and contracted for:-	
Purchase of shop office	<u>1,050</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 – 31 DECEMBER 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 RM0.17 million to RM3.35 million as compared to preceding corresponding quarter of RM3.18 million. The business segment reported a loss of RM0.93 million for the current quarter as compared to a loss of RM1.84 million in the preceding corresponding quarter. The increase of revenue was due to sales of customized software solution and the segment loss was mainly due to the provision of impairment on trade receivables of RM0.58 million.

Revenue of the IT business segment in the current financial year-to-date increased by RM0.72 million to RM14.43 million as compared to preceding financial year-to-date of RM13.71 million, mainly due to increase in sales volume for the customized software solution. This business segment reported a loss of RM0.09 million in the current financial year-to-date as compared to a loss of RM3.06 million in the preceding corresponding quarter. The losses was mainly due to the provision of impairment on trade receivables and 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 RM1.33 million to RM14.43 million as compared to preceding corresponding quarter of RM13.10 million. Revenue had increased as there had been increased in the number of resellers from Philippines and Indonesia who are the main contributors to the revenue. The business segment reported a loss of RM2.81 million for the current quarter as compared to a profit of RM2.55 million in the preceding corresponding quarter. The business segment reported a loss due to the provision of impairment on trade receivables of RM3.14 million during the current quarter.

Revenue of the online games segment in the current financial year-to-date increased by RM26.83 million to RM42.31 million as compared to preceding financial year-to-date of RM15.48 million. Revenue had significantly increased due to increase in the number of resellers signed up with the company and the resellers had increased their purchases during the financial year and This business segment reported a loss of RM2.06 million in the current financial year-to-date due to the provision of impairment on trade receivables of RM3.14 million.

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 31 December 2015 RM'000	Preceding Quarter 30 September 2015 RM'000
Revenue	17,759	12,378
Loss before taxation	(3,458)	(144)

The Group recorded revenue and a loss after taxation of RM17.76 million and RM3.46 million for the current quarter, as compared to the revenue and loss after taxation of RM12.38 million and RM0.14 million for the immediate preceding quarter. The decrease in profit was mainly due to impairment loss on trade receivables of RM3.71 million during the current 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	-	109
Under/(over) provision in prior year	59	(191)
	<u>59</u>	<u>(82)</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 31 December 2015 are as follows:

	Short-term RM'000	Long-term RM'000	Total RM'000
<u>Secured</u>			
Term loan	669	6,282	6,951
Hire purchase payable	72	96	168
	<u>741</u>	<u>6,378</u>	<u>7,119</u>

The Group does not have any unsecured borrowings and debt securities as at 31 December 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 attributable to the owners of the Company (RM'000)	(3,399)	(186)	(3,591)	(1,762)
Weighted average number of ordinary shares in issue ('000)	494,492	388,156	494,492	325,407
Basic earnings per share (sen)	(0.69)	(0.05)	(0.73)	(0.54)

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:-

	31/12/2015	31/12/2014
	RM'000	RM'000
Total retained (loss)/profits of the Group:		
- Realised	(7,097)	(305)
- Unrealised	338	(273)
	<hr/>	<hr/>
	(6,759)	(578)
Less : Consolidation adjustments	(22)	(2,801)
Total Group retained loss as per consolidated accounts	<hr/> <hr/>	<hr/> <hr/>
	(6,781)	(3,379)

B12. Loss 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	-	5
(b) Interest expense	-	(16)
(c) Depreciation and amortisation	(307)	(1,237)
(d) Unrealised gain on foreign current exchange	(35)	(46)

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.