

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 2016**

		INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		2016	2015	2016	2015
		CURRENT QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD
Note	31/03/2016 RM'000	31/03/2015 RM'000	31/03/2016 RM'000	31/03/2015 RM'000	
Revenue	B 1	14,299	10,778	14,299	10,778
Cost of sales		(12,275)	(8,675)	(12,275)	(8,675)
Gross profit		2,024	2,103	2,024	2,103
Other income		12	38	12	38
Administration expenses		(1,352)	(2,063)	(1,352)	(2,063)
Finance costs		(5)	(5)	(5)	(5)
Profit before taxation	B 2	679	73	679	73
Taxation	B 5	(10)	-	(10)	-
Profit for the financial period		669	73	669	73
Other comprehensive (loss)/income		(191)	115	(191)	115
Total comprehensive profit for the financial period		478	188	478	188
Profit attributable to:					
Owners of the company		478	60	478	60
Non-controlling interest		-	13	-	13
		478	73	478	73
Total comprehensive profit attributable to:					
Owners of the company		478	175	478	175
Non-controlling interest		-	13	-	13
		478	188	478	188
Weighted average number of shares in issue ('000)		494,924	444,492	494,924	444,492
Earnings per share (sen) - basic	B 10	0.10	0.01	0.10	0.01
- diluted	B 10	0.10	0.01	0.10	0.01

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 2015 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 2016

	Note	AS AT 31/03/2016 RM'000	(Audited) AS AT 31/12/2015 RM'000
ASSETS			
Non-current Assets			
Property, plant and equipment		12,086	11,005
Investment properties		149	149
Intangible asset		24,449	24,668
Deferred tax asset		0	0
		36,684	35,822
Current Assets			
Inventory		180	286
Trade and other receivables		27,813	17,835
Tax recoverable		182	450
Cash and cash equivalents		7,234	7,049
		35,409	25,620
TOTAL ASSETS		72,093	61,442
EQUITY AND LIABILITIES			
Capital and Reserves			
Share capital		49,492	49,492
Share premium		3,556	3,556
Exchange translation reserve		359	550
Accumulated loss		(6,112)	(6,781)
Total equity attributable to the owners of the Company		47,295	46,817
Non-controlling interest		0	0
Total Equity		47,295	46,817
Non-current Liabilities			
Borrowings	B 7	7,213	6,378
Deferred tax liabilities		336	336
		7,549	6,714
Current Liabilities			
Trade and other payables		16,508	6,972
Borrowings	B 7	741	741
Tax Payable		0	198
		17,249	7,911
Total Liabilities		24,798	14,625
TOTAL EQUITY AND LIABILITIES		72,093	61,442
Net assets per share attributable to owners of the Company (RM)		0.10	0.09

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 2015 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 2016

	-----Attributable to the Owners of the Company-----			Distributable Accumulated loss	Non-Controlling interest	Total
	-----Non-distributable-----	Exchange translation reserve	Share Premium			
	Issued Capital	Share Premium	Exchange translation reserve	Accumulated loss	Non-Controlling interest	Total
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as of 1 January 2016	49,492	3,556	550	(6,781)	-	46,817
Total comprehensive profit for the financial period	-	-	(191)	169	-	(22)
Balance as at 31 March 2016	<u>49,492</u>	<u>3,556</u>	<u>359</u>	<u>(6,612)</u>	<u>-</u>	<u>46,795</u>

	-----Attributable to the Owners of the Company-----			Distributable Accumulated loss	Non-Controlling interest	Total
	-----Non-distributable-----	Exchange translation reserve	Share Premium			
	Issued Capital	Share Premium	Exchange translation reserve	Accumulated loss	Non-Controlling interest	Total
	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	-	-	115	60	13	188
Issuance of shares	2,000	-	-	-	-	2,000
Transaction costs for issuance of RCPS	-	(100)	-	-	-	(100)
Balance as at 31 March 2015	<u>44,492</u>	<u>3,556</u>	<u>274</u>	<u>(3,319)</u>	<u>5,092</u>	<u>50,095</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 2015 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 2016

	3 Months Ended 31/03/2016 RM'000	3 Months Ended 31/03/2015 RM'000
Cash Flows from Operating Activities		
Profit before tax	679	73
Adjustment for:		
Depreciation	46	53
Amortisation of development costs	238	274
Interest income	-	(2)
Interest expenses	5	5
Amortisation of investment properties	1	1
Unrealised (gain) / loss on foreign exchange currency	(4)	(11)
Operating profit before working capital changes	965	393
Inventories	105	(91)
Amount due to customers	(48)	71
Receivables	(9,942)	(5,286)
Directors	0	2,150
Payables	9,551	2,516
Cash generated from/(used) in operations	631	(247)
Tax paid	60	43
Interest paid	(5)	(5)
Interest received	-	2
Net cash generated from/(used) in operating activities	686	(207)
Cash Flows from Investing Activities		
Purchase of property, plant and equipment	(1,126)	(102)
Proceed from issuance of share capital	-	1,900
Development cost incurred	(19)	(28)
Net cash generated from/(used in) investing activities	(1,145)	1,770
Cash Flows from Financing Activities		
Drawdown/(Repayment) from borrowings	836	(102)
Net cash generated from/(used in) financing activities	836	(102)
Net Increase in Cash and Cash Equivalents	377	1,461
Foreign exchange differences	(191)	115
Cash and Cash Equivalents at beginning of period	7,048	8,240
Cash and Cash Equivalents at end of period	7,234	9,816
Cash and Cash Equivalents at end of period comprise of the followings:-		
Cash and bank balances	7,234	9,816
	7,234	9,816

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 2015 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 2016

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 2015.

A2. Auditors' Report

There were no audit qualifications on the annual audited financial statements of the Group for the financial year ended 31 December 2015.

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>31/03/2016</u>	IT business RM'000	Online Games RM'000	Elimination RM'000	Group RM'000
Revenue				
External revenue	2,772	11,527	-	14,299
Inter-segment revenue	1,754	-	(1,754)	-
Total segment revenue	4,526	11,527	(1,754)	14,299
Results				
Interest income	433	536	-	969
Finance costs				(5)
Depreciation and amortisation				(285)
Tax expense				(10)
Profit for the financial period				669

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

<u>31/03/2015</u>	IT business RM'000	Online Games RM'000	Elimination RM'000	Group RM'000
Revenue				
External revenue	4,588	6,190	-	10,778
Inter-segment revenue	1,045	-	(1,045)	-
Total segment revenue	5,633	6,190	(1,045)	10,778
Results				
Interest income	341	63	-	404
Finance costs				(5)
Depreciation and amortisation				(328)
Tax expense				-
Loss for the financial period				73

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

Save as disclosed below, there were no capital commitment subsequent to the current quarter up to the date of the interim financial report.

A. EXPLANATORY NOTES PURSUANT TO MFRS 134

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 2016

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 and financial year to date decreased by RM0.05 million to RM4.53 million as compared to preceding corresponding quarter of RM4.58 million. The slightly decrease was due to lower sales billing. The business segment reported a profit of RM0.43 million for the current quarter and financial year to date as compared to a profit of RM0.35 million in the preceding corresponding quarter. The increase in the segment profit was mainly due to the recoverable impairment loss on trade receivables provided in the preceding quarter.

2) Online Games

Revenue of the online games segment in the current quarter increased by RM5.34 million to RM11.53 million as compared to preceding corresponding quarter of RM6.19 million. The increase is due to expanded reseller base in the respective countries. The business segment reported a profit of RM0.54 million for the current quarter as compared to a profit of RM0.06 million in the preceding corresponding quarter. The increase was mainly due to the recoverable impairment loss on trade receivables provided in the preceding quarter.

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

	Current Quarter 31 March 2016 RM'000	Preceding Quarter 31 December 2015 RM'000
Revenue	14,299	17,759
Profit before taxation	679	(3,458)

The Group recorded revenue and a profit after taxation of RM14.30 million and RM0.68 million for the current quarter, as compared to the revenue and loss after taxation of RM17.76 million and RM3.46 million for the immediate preceding quarter. The increase in profit was mainly due to the recoverable impairment loss on trade receivables provided in the preceding 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 2016 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	10	10
Under/(over) provision in prior year	-	-
	<u>10</u>	<u>10</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 31 December 2016 are as follows:

	Short-term RM'000	Long-term RM'000	Total RM'000
<u>Secured</u>			
Term loan	669	7,143	7,812
Hire purchase payable	72	70	142
	<u>741</u>	<u>7,213</u>	<u>7,954</u>

The Group does not have any unsecured borrowings and debt securities as at 31 December 2016.

All borrowings of the Group are denominated in Ringgit Malaysia.

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

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
Profit attributable to the owners of the Company (RM'000)	478	60	478	60
Weighted average number of ordinary shares in issue ('000)	494,924	444,492	494,924	444,492
Basic earnings per share (sen)	0.10	0.01	0.10	0.01

(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.

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

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:-

	31/12/2016	31/12/2015
	RM'000	RM'000
Total retained (loss)/profits of the Group:		
- Realised	(6,697)	(7,097)
- Unrealised	598	338
	<hr/>	<hr/>
	(6,099)	(6,759)
Less : Consolidation adjustments	(13)	(22)
Total Group retained loss as per consolidated accounts	<hr/> <hr/>	<hr/> <hr/>
	(6,112)	(6,781)

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	-	-
(b) Interest expense	(5)	(5)
(c) Depreciation and amortisation	(285)	(285)
(d) Unrealised gain on foreign current exchange	(4)	(4)

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.