

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 2016**

		INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		2016	2015	2016	2015
		CURRENT QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD
Note	30/06/2016 RM'000	30/06/2015 RM'000	30/06/2016 RM'000	30/06/2015 RM'000	
Revenue	B 1	18,074	15,824	32,373	26,602
Cost of sales		(16,938)	(14,023)	(29,213)	(22,698)
Gross profit		1,136	1,801	3,160	3,904
Other income		10	297	22	335
Administration expenses		(1,097)	(1,962)	(2,449)	(4,025)
Finance costs		(10)	(6)	(15)	(11)
Profit before taxation	B 2	39	130	718	203
Taxation	B 5	(54)	(63)	(64)	(63)
(Loss)/Profit for the financial period		(15)	67	654	140
Other comprehensive (loss)/ income		152	67	(39)	182
Total comprehensive profit for the financial period		137	134	615	322
(Loss)/Profit attributable to:					
Owners of the company		(15)	(30)	654	30
Non-controlling interest		-	97	-	110
		(15)	67	654	140
Total comprehensive profit attributable to:					
Owners of the company		137	37	615	212
Non-controlling interest		-	97	-	110
		137	134	615	322
Weighted average number of shares in issue ('000)		494,924	494,492	494,924	494,492
Earnings per share (sen) - basic	B 10	(0.00)	(0.01)	0.13	0.01
- diluted	B 10	(0.00)	(0.01)	0.13	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 30 JUNE 2016

	Note	AS AT 30/06/2016 RM'000	(Audited) AS AT 31/12/2015 RM'000
ASSETS			
Non-current Assets			
Property, plant and equipment		12,715	11,005
Investment properties		147	149
Intangible asset		24,253	24,668
		37,115	35,822
Current Assets			
Inventory		209	286
Trade and other receivables		43,966	17,835
Tax recoverable		280	450
Cash and cash equivalents		7,062	7,049
		51,517	25,620
TOTAL ASSETS		88,632	61,442
EQUITY AND LIABILITIES			
Capital and Reserves			
Share capital		49,492	49,492
Share premium		3,556	3,556
Exchange translation reserve		511	550
Accumulated loss		(6,127)	(6,781)
Total equity attributable to the owners of the Company		47,432	46,817
Non-controlling interest		0	0
Total Equity		47,432	46,817
Non-current Liabilities			
Borrowings	B 7	7,801	6,378
Deferred tax liabilities		336	336
		8,137	6,714
Current Liabilities			
Trade and other payables		32,322	6,972
Borrowings	B 7	0	741
Tax Payable		741	198
		33,063	7,911
Total Liabilities		41,200	14,625
TOTAL EQUITY AND LIABILITIES		88,632	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 30 JUNE 2016

	-----Attributable to the Owners of the Company-----		-----Non-distributable-----			Distributable Accumulated loss	Non-Controlling interest	Total
	Issued Capital	Share Premium	Exchange translation reserve	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	-	-	(39)	654	-	-	615	
Balance as at 30 June 2016	<u>49,492</u>	<u>3,556</u>	<u>511</u>	<u>(6,127)</u>	<u>-</u>	<u>-</u>	<u>47,432</u>	

	-----Attributable to the Owners of the Company-----		-----Non-distributable-----			Distributable Accumulated loss	Non-Controlling interest	Total
	Issued Capital	Share Premium	Exchange translation reserve	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	-	-	182	30	110	-	322	
Issuance of shares	2,000	-	-	-	-	-	2,000	
Acquisition of equity interest in a subsidiary company	5,000	-	-	-	(5,000)	-	0	
Transaction costs for issuance of RCPS	-	(100)	-	-	-	-	(100)	
Balance as at 30 June 2015	<u>49,492</u>	<u>3,556</u>	<u>341</u>	<u>(3,349)</u>	<u>189</u>	<u>-</u>	<u>50,229</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 30 JUNE 2016

	6 Months Ended 30/06/2016 RM'000	6 Months Ended 30/06/2015 RM'000
Cash Flows from Operating Activities		
Profit before tax	718	203
Adjustment for:		
Depreciation	99	108
Amortisation of development costs	461	518
Interest income	(1)	(3)
Interest expenses	15	11
Amortisation of investment properties	2	2
Unrealised (gain) / loss on foreign exchange currency	-	(289)
Operating profit before working capital changes	1,294	550
Inventories	77	(4,483)
Amount due to customers	(48)	160
Receivables	(26,099)	432
Directors	0	2,150
Payables	25,367	(2,364)
Cash generated from/(used) in operations	591	(3,555)
Tax paid	(93)	(164)
Interest paid	(15)	(11)
Interest received	1	3
Net cash generated from/(used) in operating activities	484	(3,727)
Cash Flows from Investing Activities		
Purchase of property, plant and equipment	(1,808)	(193)
Proceed from issuance of share capital	-	1,900
Development cost incurred	(46)	(85)
Net cash generated (used in)/from investing activities	(1,854)	1,622
Cash Flows from Financing Activities		
Drawdown/(Repayment) from borrowings	2,164	(53)
Net cash generated from/(used in) financing activities	2,164	(53)
Net Increase/(Decrease) in Cash and Cash Equivalents	794	(2,158)
Foreign exchange differences	(39)	182
Cash and Cash Equivalents at beginning of period	6,307	8,240
Cash and Cash Equivalents at end of period	7,062	6,264
Cash and Cash Equivalents at end of period comprise of the followings:-		
Cash and bank balances	7,062	6,264
	7,062	6,264

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 – 30 JUNE 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>30/06/2016</u>	IT business RM'000	Online Games RM'000	Elimination RM'000	Group RM'000
Revenue				
External revenue	5,535	26,838	-	32,373
Inter-segment revenue	2,880	-	(2,880)	-
Total segment revenue	8,415	26,838	(2,880)	32,373
Results				
Interest income	665	629	-	1,294
Finance costs				1
Depreciation and amortisation				(15)
Tax expense				(562)
Profit for the financial period				(64)
				654

The segmental revenue and results for the preceding year's corresponding financial year-to-date 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	11,675	17,814	(2,887)	26,602
Results				
Interest income	287	552	-	839
Finance costs				3
Depreciation and amortisation				(11)
Tax expense				(628)
Profit for the financial period				(63)
				140

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 – 30 JUNE 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 and profit of the IT business segment in the current quarter was RM3.89 million and RM0.24 million.

Revenue of the IT business segment in the current financial year-to-date decreased by RM0.37 million to RM8.42 million as compared to preceding financial year-to-date of RM8.79 million, mainly due to decrease in sales billings. This business segment reported a profit of RM0.67 million for the current financial year-to-date which represents an increase of RM0.38 million as compared to a profit of RM0.29 million in the preceding financial year-to-date. The increase in profit margin for the current financial year-to-date was due to the recoverable impairment loss on trade receivables provided in the preceding quarter.

2) Online Games

Revenue and profit of the online games segment in the current quarter was RM15.31 million and RM0.09 million.

Revenue of the online games business segment in the current financial year-to-date increased by RM9.03 million to RM26.84 million as compared to preceding financial year-to-date of RM17.81 million, mainly due to increased purchases from resellers during the financial year to date. .

This business segment reported a profit of RM0.63 million for the current financial year-to-date which represents an increase of RM0.08 million as compared to a profit of RM0.55 million in the preceding financial year-to-date. The increase in profit margin for the current financial year-to-date was due to the recoverable impairment loss on trade receivables totaling RM0.50 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 30 June 2016 RM'000	Preceding Quarter 31 March 2016 RM'000
Revenue	18,074	14,299
Profit before taxation	39	679

The Group recorded revenue and a profit after taxation of RM18.07 million and RM0.04 million for the current quarter, as compared to the revenue and profit after taxation of RM14.30 million and RM0.68 million for the immediate preceding quarter. The increase in revenue was mainly due to demand for customized software solutions from new customers of the Group and the decrease in profit was mainly due additional resources incurred to complete the projects.

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	54	64
Under/(over) provision in prior year	-	-
	<u>54</u>	<u>64</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 June 2016 are as follows:

	Short-term RM'000	Long-term RM'000	Total RM'000
<u>Secured</u>			
Term loan	669	7,224	7,893
Hire purchase payable	72	577	649
	<u>741</u>	<u>7,801</u>	<u>8,542</u>

The Group does not have any unsecured borrowings and debt securities as at 30 June 2016.

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)	(15)	(30)	654	30
Weighted average number of ordinary shares in issue ('000)	494,924	494,924	494,924	494,924
Basic earnings per share (sen)	(0.00)	(0.01)	0.13	0.01

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:-

	30/06/2016	31/12/2015
	RM'000	RM'000
Total retained (loss)/profits of the Group:		
- Realised	(6,720)	(7,097)
- Unrealised	598	338
	<hr/>	<hr/>
	(6,122)	(6,759)
Less : Consolidation adjustments	(5)	(22)
	<hr/>	<hr/>
Total Group retained loss as per consolidated accounts	<u>(6,127)</u>	<u>(6,781)</u>

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	1
(b) Interest expense	(10)	(15)
(c) Depreciation and amortisation	(277)	(562)

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.