

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 2016**

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		2016	2015	2016	2015
		CURRENT QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD
		30/09/2016	30/09/2015	30/09/2016	30/09/2015
		RM'000	RM'000	RM'000	RM'000
Revenue	B 1	8,584	12,378	40,957	38,980
Cost of sales		<u>(8,000)</u>	<u>(11,649)</u>	<u>(37,213)</u>	<u>(34,347)</u>
Gross profit		584	729	3,744	4,633
Other income		10	416	32	751
Administration expenses		(1,263)	(1,284)	(3,712)	(5,309)
Finance costs		(18)	(5)	(33)	(16)
(Loss)/Profit before taxation	B 2	<u>(687)</u>	<u>(144)</u>	<u>31</u>	<u>59</u>
Taxation	B 5	(123)	(78)	(187)	(141)
Loss for the financial period		<u>(810)</u>	<u>(222)</u>	<u>(156)</u>	<u>(82)</u>
Other comprehensive income		<u>39</u>	<u>108</u>	<u>-</u>	<u>290</u>
Total comprehensive (loss)/profit for the financial period		<u><u>(771)</u></u>	<u><u>(114)</u></u>	<u><u>(156)</u></u>	<u><u>208</u></u>
(Loss)/Profit attributable to:					
Owners of the company		(810)	(258)	(156)	(228)
Non-controlling interest		<u>-</u>	<u>36</u>	<u>-</u>	<u>146</u>
		<u><u>(810)</u></u>	<u><u>(222)</u></u>	<u><u>(156)</u></u>	<u><u>(82)</u></u>
Total comprehensive (loss)/profit attributable to:					
Owners of the company		(771)	(150)	(156)	62
Non-controlling interest		<u>-</u>	<u>36</u>	<u>-</u>	<u>146</u>
		<u><u>(771)</u></u>	<u><u>(114)</u></u>	<u><u>(156)</u></u>	<u><u>208</u></u>
Weighted average number of shares in issue ('000)		494,924	494,492	494,924	494,492
Earnings per share (sen) - basic	B 10	(0.16)	(0.05)	(0.03)	(0.05)
- diluted	B 10	(0.16)	(0.05)	(0.03)	(0.05)

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 SEPTEMBER 2016

		(Audited)	
	Note	AS AT 30/09/2016	AS AT 31/12/2015
		RM'000	RM'000
ASSETS			
Non-current Assets			
Property, plant and equipment		12,751	11,005
Investment properties		146	149
Intangible assets		24,040	24,668
		36,937	35,822
Current Assets			
Inventory		201	286
Trade and other receivables		23,581	17,835
Tax recoverable		803	450
Cash and cash equivalents		8,078	7,049
		32,663	25,620
TOTAL ASSETS		69,600	61,442
EQUITY AND LIABILITIES			
Capital and Reserves			
Share capital		49,492	49,492
Share premium		3,556	3,556
Exchange translation reserve		550	550
Accumulated losses		(6,937)	(6,781)
Total Equity		46,661	46,817
Non-current Liabilities			
Borrowings	B 7	7,475	6,378
Deferred tax liabilities		336	336
		7,811	6,714
Current Liabilities			
Trade and other payables		14,601	6,972
Borrowings	B 7	526	741
Tax Payable		1	198
		15,128	7,911
Total Liabilities		22,939	14,625
TOTAL EQUITY AND LIABILITIES		69,600	61,442
Net assets per share attributable to owners of the Company (RM)		0.09	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 SEPTEMBER 2016

	-----Attributable to the Owners of the Company-----				Total
	---Non-distributable---			Distributable	
	Issued Capital	Share Premium	Exchange translation reserve	Accumulated Losses	
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
Loss for the financial period	-	-	-	(156)	(156)
Total comprehensive loss for the financial period	-	-	-	(156)	(156)
Balance as at 30 SEPTEMBER 2016	<u>49,492</u>	<u>3,556</u>	<u>550</u>	<u>(6,937)</u>	<u>46,661</u>

	-----Attributable to the Owners of the Company-----						Non-Controlling interest	Total
	---Non-distributable---				Total	Non-Controlling interest		
	Issued Capital	Share Premium	Exchange translation reserve	Distributable (Accumulated Losses)				
RM'000	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)	42,928	5,079	48,007	
(Loss)/profit for the financial period	-	-	-	(228)	(228)	146	(82)	
Other comprehensive profit for the financial period	-	-	290	-	290	-	290	
Total comprehensive (loss)/profit for the financial period	-	-	290	(228)	62	146	208	
Issuance of shares	2,000	-	-	-	2,000	-	2,000	
Acquisition of equity interest in a subsidiary company	5,000	-	-	-	5,000	(5,000)	0	
Transaction costs for issuance of RCPS	-	(100)	-	-	(100)	-	(100)	
Balance as at 30 SEPTEMBER 2015	<u>49,492</u>	<u>3,556</u>	<u>449</u>	<u>(3,607)</u>	<u>49,890</u>	<u>225</u>	<u>50,115</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 SEPTEMBER 2016

	9 Months Ended 30/09/2016 RM'000	9 Months Ended 30/09/2015 RM'000
Cash Flows from Operating Activities		
Profit before tax	31	59
Adjustment for:		
Depreciation	157	162
Amortisation of development costs	674	765
Interest income	(1)	(5)
Interest expenses	33	16
Amortisation of investment properties	3	3
Unrealised (gain) / loss on foreign exchange currency	(4)	(11)
	893	989
Operating profit before working capital changes	893	989
Inventories	85	(4,501)
Amount due to customers	-	153
Receivables	(5,746)	1,122
Directors	-	2,149
Payables	7,629	(2,338)
	2,861	(2,426)
Cash generated from/(used) in operations	2,861	(2,426)
Tax paid	(734)	(554)
Interest paid	(33)	(16)
Interest received	1	5
	2,095	(2,991)
Net cash generated from/(used) in operating activities	2,095	(2,991)
Cash Flows from Investing Activities		
Purchase of property, plant and equipment	(68)	(277)
Proceed from issuance of share capital	-	1,900
Development cost incurred	(46)	(140)
	(114)	1,483
Net cash generated (used in)/from investing activities	(114)	1,483
Cash Flows from Financing Activities		
Repayment from borrowings	(952)	(3)
	(952)	(3)
Net cash generated used in financing activities	(952)	(3)
Net Increase/(Decrease) in Cash and Cash Equivalents	1,029	(1,511)
Foreign exchange differences	-	290
Cash and Cash Equivalents at beginning of period	7,049	8,240
	8,078	7,019
Cash and Cash Equivalents at end of period	8,078	7,019
Cash and Cash Equivalents at end of period comprise of the followings:-		
Cash and bank balances	8,078	7,019
	8,078	7,019

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 SEPTEMBER 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 2015 and the accompanying explanatory notes attached to the interim financial statements.

The accounting policies and methods adopted by the Group are consistent with the audited financial statements for the financial year ended 31 December 2015.

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.

On 1 January 2016, the Group adopted the following amendments to published standards mandatory for annual accounting period beginning on 1 January 2016.

- Amendments to MFRS 7 – Financial Instruments - Disclosure (Annual Improvements to MFRS 2012 – 2014 cycle)
- Amendments to MFRS 116 and MFRS 138 – Clarification of acceptable methods of depreciation and amortisation.
- Amendments to MFRS 134 – Interim Financial Reporting (Annual Improvements to MFRS 2012 – 2014 cycle)
- Amendments to MFRS 101 – Disclosure Initiative

The adoption of the above amendments do not have any material effect on the financial statements of the Group.

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.

A. EXPLANATORY NOTES PURSUANT TO MFRS 134

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.

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>30/09/2016</u>				
Revenue				
External revenue	7,616	33,341	-	40,957
Inter-segment revenue	3,976	-	(3,976)	-
Total segment revenue	<u>11,592</u>	<u>33,341</u>	<u>(3,976)</u>	<u>40,957</u>
Results	125	772	-	897
Interest income				1
Finance costs				(33)
Depreciation and amortisation				(834)
Tax expense				<u>(187)</u>
Loss for the financial period				<u>(156)</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>30/09/2015</u>				
Revenue				
External revenue	11,105	27,875	-	38,980
Inter-segment revenue	4,263	-	(4,263)	-
Total segment revenue	<u>15,368</u>	<u>27,875</u>	<u>(4,263)</u>	<u>38,980</u>
Results	268	732	-	1000
Interest income				5
Finance costs				(16)
Depreciation and amortisation				(930)
Tax expense				<u>(141)</u>
Loss for the financial period				<u>(82)</u>

A. EXPLANATORY NOTES PURSUANT TO MFRS 134

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

There is no capital commitment subsequent to the current quarter up to the date of the interim financial report.

A11. Subsequent Material Events

There is no material events subsequent to the current quarter up to the date of the 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 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 loss of the IT business segment in the current quarter was RM2.08 million and RM0.86 million.

Revenue of the IT business segment in the current financial year-to-date decreased by RM3.49 million to RM7.62 million as compared to preceding financial year-to-date of RM11.11 million, mainly due to decreased in demand for customized software from new customers.

This business segment reported a loss of RM0.83 million for the current financial year-to-date as compared to a loss of RM1.35 million in the preceding financial year-to-date. The decreased in loss for the current financial year-to-date is mainly due to better sales margins in the IT projects.

2) Online Games

Revenue and profit of the online games segment in the current quarter is RM6.50 million and RM0.05 million. Revenue of the current quarter decreased by RM3.56 million compared to preceding year corresponding quarter due to lower purchase from online gaming customers. Profit of the current quarter decreased by RM0.31 million compared to preceding year corresponding quarter is mainly due to lower revenue and no other income.

Revenue of the online games business segment in the current financial year-to-date increased by RM5.46 million to RM33.34 million as compared to preceding financial year-to-date of RM27.88 million, mainly due to increased purchases from resellers.

This business segment reported a profit of RM0.68 million for the current financial year-to-date which represents a decreased of RM0.59 million as compared to a profit of RM1.27 million in the preceding financial year-to-date. The decreased in profit margin for the current financial year-to-date is mainly due to lower sales margins during the year.

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

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

	Current Quarter 30 September 2016 RM'000	Preceding Quarter 30 June 2016 RM'000
Revenue	8,584	18,074
(Loss) / Profit before taxation	(687)	39

The decreased in revenue is mainly due to lower purchase from online gaming customers as compared to last quarter. The loss before taxation is mainly due to decreased in demand for customized software from new customers and additional resources incurred to complete the IT projects.

B3. Future Prospects

The business environment for the last quarter for 2016 is expected to remain competitive and challenging.

The management will continue thier 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	31	95
Under provision in prior year	92	92
	<u>123</u>	<u>187</u>

For current quarter, the effective tax rate is higher than the statutory tax rate mainly due to certain expenses are not deductible for income tax purposes.

For current financial year-to-date, the effective tax rate is lower than statutory tax rate mainly due to certain income which are not taxable for income tax purposes.

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

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 September 2016 are as follows:

	Short-term RM'000	Long-term RM'000	Total RM'000
<u>Secured</u>			
Term loan	416	6,957	7,373
Hire purchase & Finance lease payable	110	518	628
	<u>526</u>	<u>7,475</u>	<u>8,001</u>

The Group does not have any unsecured borrowings and debt securities as at 30 September 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 loss 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)	(810)	(258)	(156)	(228)
Weighted average number of ordinary shares in issue ('000)	494,924	494,492	494,924	494,492
Basic earnings per share (sen)	(0.16)	(0.05)	(0.03)	(0.05)

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 warrants are not included in the calculation of diluted earnings per share because warrants are antidilutive during the current quarter and financial year-to-date.

B11. Breakdown of Realised and Unrealised Group Accumulated Losses

The breakdown of accumulated losses of the Group for the current financial year-to-date and preceding financial year, is as follows:-

	30/09/2016	31/12/2015
	RM'000	RM'000
Total accumulated losses of the Group:		
- Realised	(6,668)	(6,247)
- Unrealised	(332)	(387)
	<hr/>	<hr/>
	(7,000)	(6,634)
Less : Consolidation adjustments	63	(147)
Total Group accumulated losses as per consolidated accounts	<hr/>	<hr/>
	(6,937)	(6,781)

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	NIL	1
(b) Interest expense	(18)	(33)
(c) Depreciation and amortisation	(271)	(834)
(d) Gain / (loss) on FOREX		
- Realised	(148)	(173)
- Unrealised	NIL	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.