

IDIMENSION CONSOLIDATED BHD (925990-A)
(Incorporated in Malaysia under the Companies Act, 1965)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016**

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		2016	2015	2016	2015
		CURRENT QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD
		31-12-16	31-12-15	31-12-16	31-12-15
		RM'000	RM'000	RM'000	RM'000
Revenue	B 1	15,920	17,759	56,877	56,739
Cost of sales		(14,443)	(14,893)	(51,656)	(49,240)
Gross profit		1,477	2,866	5,221	7,499
Other income		125	(6,324)	157	751
Administration expenses		(371)	-	(4,083)	(11,633)
Finance costs		(132)	-	(165)	(16)
Profit/(Loss) before taxation	B 2	1,099	(3,458)	1,130	(3,399)
Taxation	B 5	187	59	-	(82)
Profit/(Loss) for the financial period		1,286	(3,399)	1,130	(3,481)
Other comprehensive income		209	101	209	391
Total comprehensive profit/(loss) for the financial period		1,495	(3,298)	1,339	(3,090)
Profit/(Loss) attributable to:					
Owners of the company		1,286	(3,399)	1,130	(3,591)
Non-controlling interest		-	-	-	110
		1,286	(3,399)	1,130	(3,481)
Total comprehensive profit/(loss) attributable to:					
Owners of the company		1,495	(3,298)	1,339	(3,200)
Non-controlling interest		-	-	-	110
		1,495	(3,298)	1,339	(3,090)
Weighted average number of shares in issue ('000)		494,924	494,492	494,924	494,492
Earnings per share (sen) - basic	B 10	0.26	(0.69)	0.23	(0.73)
- diluted	B 10	0.26	(0.69)	0.23	(0.73)

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

			(Audited)
	Note	AS AT 31/12/2016 RM'000	AS AT 31/12/2015 RM'000
ASSETS			
Non-current Assets			
Property, plant and equipment		12,634	11,005
Investment property		146	149
Intangible assets		23,326	24,668
		36,106	35,822
Current Assets			
Inventories		174	286
Trade and other receivables		18,629	17,835
Current tax assets		1,038	450
Cash and bank balances		8,310	7,049
		28,151	25,620
TOTAL ASSETS		64,257	61,442
EQUITY AND LIABILITIES			
Capital and Reserves			
Share capital		49,492	49,492
Share premium		3,556	3,556
Exchange translation reserve		759	550
Accumulated losses		(5,652)	(6,781)
Total Equity		48,155	46,817
Non-current Liabilities			
Borrowings	B 7	7,212	6,378
Deferred tax liabilities		-	336
		7,212	6,714
Current Liabilities			
Trade and other payables		8,020	6,972
Borrowings	B 7	870	741
Current tax liabilities		-	198
		8,890	7,911
Total Liabilities		16,102	14,625
TOTAL EQUITY AND LIABILITIES		64,257	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 YEAR ENDED 31 DECEMBER 2016

	-----Attributable to the Owners of the Company-----				Total RM'000
	Issued Capital RM'000	--Non-distributable--		Distributable Accumulated Losses RM'000	
		Share Premium RM'000	Exchange translation reserve RM'000		
Balance as of 1 January 2016	49,492	3,556	550	(6,781)	46,817
Profit / (Loss) for the financial period	-	-	-	1,130	1,130
Total comprehensive loss for the financial period	-	-	209	1,130	1,339
Balance as at 31 December 2016	<u>49,492</u>	<u>3,556</u>	<u>759</u>	<u>(5,651)</u>	<u>48,156</u>

	-----Attributable to the Owners of the Company-----						Total RM'000
	Issued Capital RM'000	--Non-distributable--		Distributable (Accumulated Losses) RM'000	Total RM'000	Non-Controlling interest RM'000	
		Share Premium RM'000	Exchange translation reserve 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				(3,591)	(3,591)	110	(3,481)
Other comprehensive profit for the financial period			391		391	-	391
Total comprehensive (loss)/profit for the financial period	-	-	391	(3,591)	(3,200)	110	(3,090)
Issuance of shares	2,000	-	-	-	2,000	-	2,000
Acquisition of equity interest in a subsidiary company	5,000	-	-	189	5,189	(5,189)	-
Transaction costs for issuance of RCPS	-	(100)	-	-	(100)	-	(100)
Balance as at 31 December 2015	<u>49,492</u>	<u>3,556</u>	<u>550</u>	<u>(6,781)</u>	<u>46,817</u>	<u>0</u>	<u>46,817</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 YEAR ENDED 31 DECEMBER 2016

	12 Months Ended 31-12-16 RM'000	12 Months Ended 31/12/2015 RM'000
Cash Flows from Operating Activities		
Profit before tax	1,130	(3,399)
Adjustment for:		
Depreciation of property, plant & equipment	250	228
Amortisation of development costs	857	1,006
Interest income	(2)	(5)
Interest expenses	142	13
Amortisation of investment properties	3	3
Impairment on trade receivables	-	3,713
Impairment of development cost	531	3
Gain on disposal of PPE	-	(19)
Unrealised (gain) / loss on foreign exchange currency	(385)	52
	2,526	1,595
Operating profit before working capital changes		
Inventories	112	(146)
Amount due from/(to) customers	202	154
Trade and other receivables	(182)	(2,368)
Directors	-	-
Trade and other payables	(308)	(856)
	2,351	(1,621)
Cash generated from/(used) in operations		
Tax paid	(1,312)	(1,472)
Tax refunded	189	216
	1,227	(2,877)
Net cash generated from/(used) in operating activities		
Cash Flows from Investing Activities		
Interest received	2	5
Purchase of property, plant and equipment	(1,404)	(361)
Proceeds from disposal of PPE	-	42
Development cost incurred	(46)	(174)
	(1,448)	(488)
Net cash generated (used in)/from investing activities		
Cash Flows from Financing Activities		
Net Repayment of HP and finance lease	395	-
Drawdown/(Repayment) from borrowings	1,020	(104)
Proceeds from issuance of RCPS	-	2,000
Share issuance expenses	-	(100)
Interest paid	(142)	(13)
	1,273	1,783
Net cash generated used in financing activities		
Net Increase/(Decrease) in Cash and Cash Equivalents	1,052	(1,582)
Foreign exchange differences	209	391
Cash and Cash Equivalents at beginning of period	7,049	8,240
	8,310	7,049
Cash and Cash Equivalents at end of period		
Cash and Cash Equivalents at end of period comprise of the followings:-		
Cash and bank balances	8,310	7,049
	8,310	7,049

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 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.

The accounting policies adopted are consistent with those of the previous financial year except as follows:

On 1 January 2016, the Group and the Company adopted the following Standards that are mandatory for annual financial periods beginning on or after 1 January 2016.

Title	Effective Date
MFRS 14 <i>Regulatory Deferral Accounts</i>	1 January 2016
Amendments to MFRS 10, MFRS 12, MFRS 128 <i>Investment Entities: Applying the Consolidation Exception</i>	1 January 2016
Amendments to MFRS 11 <i>Accounting for Acquisitions of Interests in Joint Operations</i>	1 January 2016
Amendments to MFRS 101 <i>Disclosure Initiative</i>	1 January 2016
Amendments to MFRS 116 and MFRS 138 <i>Clarification of Acceptable Methods of Depreciation and Amortisation</i>	1 January 2016
Amendments to MFRS 116 and MFRS 141 <i>Agriculture: Bearer Plants</i>	1 January 2016
Amendments to MFRS 127 <i>Equity Method in Separate Financial Statements</i>	1 January 2016
Amendments to MFRSs <i>Annual Improvements to MFRSs 2012 - 2014 Cycle</i>	1 January 2016

Adoption of the above Standards did not have any material effect on the financial performance or position of the Group and of the Company.

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.

A. EXPLANATORY NOTES PURSUANT TO MFRS 134

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.

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>31/12/2016</u>				
Revenue				
External revenue	11,359	45,518	-	56,877
Inter-segment revenue	5,491	-	(5,491)	-
Total segment revenue	<u>16,850</u>	<u>45,518</u>	<u>(5,490)</u>	<u>56,877</u>
Results				
Interest income	1,090	1,845		2,935
Finance costs				1
Depreciation and amortisation				(165)
Impairment of product development				(1,110)
Tax expense				(531)
Profit/(Loss) for the financial period				<u>-</u>
				<u>1,130</u>

A. EXPLANATORY NOTES PURSUANT TO MFRS 134

A8. Segmental Reporting (continue)

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>31/12/2015</u>				
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				<u>(82)</u>
Profit/(Loss) for the financial period				<u><u>(3,481)</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.

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 – 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 and profit of the IT business segment in the current quarter was RM3.74 million and RM0.06 million.

Revenue of the IT business segment in the current financial year-to-date decreased by RM3.07 million to RM11.36 million as compared to preceding financial year-to-date of RM14.43 million, mainly due to decreased in demand for customized software from new customers.

This business segment reported a loss of RM0.68 million for the current financial year-to-date as compared to a loss of RM1.38 million in the preceding financial year-to-date. The loss for the current financial year-to-date is mainly due to decreased in revenue of the IT business segment and an impairment of the development cost of RM0.53 million recorded in the current financial year to-date.

2) Online Games

Revenue and profit of the online games segment in the current quarter is RM12.18 million and RM1.03 million. Revenue of the current quarter decreased by RM2.26 million compared to preceding year corresponding quarter due to lower purchase from online gaming customers. The business segment reported a profit of the current quarter of RM 1.03 million as compared to a loss of RM 2.85 million in the preceding year corresponding quarter. This is mainly due to recoverable of impairment loss on trade receivables of RM 1.3 million.

Revenue of the online games business segment in the current financial year-to-date increased by RM3.21 million to RM45.52 million as compared to preceding financial year-to-date of RM42.31 million, mainly due to expanded resellers base in the respective countries.

This business segment reported a profit of RM1.81 million for the current financial year-to-date as compared to a loss of RM2.00 million in the preceding financial year-to-date. The increase in profit is mainly due to recoverable of impairment loss of trade receivables of RM 1.30 million from the loss of impairment on trade receivables of RM 3.14 million recorded in preceding financial 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 31 Dec 2016 RM'000	Preceding Quarter 30 Sept 2016 RM'000
Revenue	15,920	8,584
Profit / (Loss) before taxation	1,099	(687)

The increase in revenue is mainly due to higher purchase from online gaming customers as compared to last quarter. The profit before taxation in the current quarter is mainly derived from the recoverable of impairment loss of trade receivables of totalling RM 1.83 million from both IT business segment and online gaming segment.

B3. Future Prospects

The business environment for 2017 is generally remain challenging and competitive for the Group as the sentiment about the economy outlook remains gloomy both locally and internationally.

The management will continue their effort to proactively searching and exploring new sales and market opportunities from its existing customers base and new prospects. Meanwhile, the management also exercising vigilant costs management and working aggressively to improve the overall cost structure in the organization's day to day operation.

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 31 Dec 2016 RM'000	Year To Date 31 Dec 2016 RM'000
Current year taxation	120	215
Under/(Over) provision in prior year	13	105
Deferred taxation	(320)	(320)
	<u>(187)</u>	<u>-</u>

For current quarter and the 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 31 December 2016 are as follows:

	Short-term RM'000	Long-term RM'000	Total RM'000
<u>Secured</u>			
Term loan	720	6,700	7,420
Hire purchase & Finance lease payable	150	512	662
	<u>870</u>	<u>7,212</u>	<u>8,082</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.

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:

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

B10. Earnings Per Share (continued)

(a) Basic earnings per share (continued)

	Individual Quarter		Cumulative Quarter	
	Current Quarter	Preceding Year Corresponding Quarter	Current Year to-date	Preceding Year Corresponding Period
Profit/(Loss) attributable to the owners of the Company (RM'000)	1,286	(3,399)	1,130	(3,591)
Weighted average number of ordinary shares in issue ('000)	494,924	494,492	494,924	494,492
Basic earnings per share (sen)	0.26	(0.69)	0.23	(0.73)

(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:-

	31/12/2016 RM'000	31/12/2015 RM'000
Total accumulated losses of the Group:		
- Realised	(6,036)	(6,247)
- Unrealised	384	(387)
	<hr/>	<hr/>
	(5,652)	(6,634)
Less : Consolidation adjustments	-	(147)
Total Group accumulated losses as per consolidated accounts	<hr/> <hr/>	<hr/> <hr/>
	(5,652)	(6,781)

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

B12. Profit for the Period

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

	Current Quarter 31 Dec 2016 RM'000	Year To Date 31 Dec 2016 RM'000
Interest income	1	2
Other income	155	155
Interest expenses	(142)	(142)
Depreciation and amortization	(276)	(1,110)
Allowance for receivable recovered	1,835	1,835
Impairment of product development	(531)	(531)
Foreign exchange gain or (loss)	994	825

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.