

**IDIMENSION CONSOLIDATED BHD (926990-A)**  
(Incorporated in Malaysia)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2017**

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		2017	2016	2017	2016
		CURRENT QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD
		30/06/2017	30/06/2016	30/06/2017	30/06/2016
		RM'000	RM'000	RM'000	RM'000
Revenue	B 1	23,340	18,074	38,164	32,373
Cost of sales		(22,132)	(16,938)	(35,757)	(29,213)
Gross profit		1,208	1,136	2,407	3,160
Other income		273	10	299	22
Administration expenses		(1,985)	(1,097)	(3,334)	(2,449)
Finance costs		(86)	(10)	(167)	(15)
(Loss) / Profit before taxation	B 2	(590)	39	(795)	718
Taxation	B 5	(31)	(54)	(83)	(64)
(Loss) / Profit for the financial period		(621)	(15)	(878)	654
Other comprehensive (loss) / profit		(208)	152	(247)	(39)
Total comprehensive (loss) / profit for the financial period		(829)	137	(1,125)	615
(Loss) / Profit attributable to:					
Owners of the company		(621)	(15)	(878)	654
Non-controlling interest		-	-	-	-
		(621)	(15)	(878)	654
Total comprehensive (loss) / profit attributable to:					
Owners of the company		(829)	137	(1,125)	615
Non-controlling interest		-	-	-	-
		(829)	137	(1,125)	615
Weighted average number of shares in issue ('000)		494,924	494,924	494,924	494,924
Earnings per share (sen) - basic	B 10	(0.13)	(0.00)	(0.18)	0.13
- diluted	B 10	(0.13)	(0.00)	(0.18)	0.13

**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 2016 and the accompanying explanatory notes attached to this interim financial report.

**IDIMENSION CONSOLIDATED BHD (925990-A)**  
(Incorporated in Malaysia)  
**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2017**

	Note	AS AT 30/06/2017 RM'000	AS AT 31/12/2016 RM'000 (Audited)
<b>ASSETS</b>			
<b>Non-current Assets</b>			
Property, plant and equipment		12,416	12,634
Investment property		144	146
Intangible assets		23,326	23,326
		35,886	36,106
<b>Current Assets</b>			
Inventories		99	174
Trade and other receivables		17,582	18,629
Current tax assets		921	1,038
Cash and bank balances		7,963	8,310
		26,565	28,151
<b>TOTAL ASSETS</b>		62,451	64,257
<b>EQUITY AND LIABILITIES</b>			
<b>Capital and Reserves</b>			
Share capital		49,492	49,492
Share premium		3,556	3,556
Exchange translation reserve		512	759
Accumulated losses		(6,531)	(5,652)
<b>TOTAL EQUITY</b>		47,029	48,155
<b>LIABILITIES</b>			
<b>Non-current Liabilities</b>			
Borrowings	B 7	6,898	7,212
Deferred tax liabilities		-	-
		6,898	7,212
<b>Current Liabilities</b>			
Trade and other payables		8,089	8,020
Borrowings	B 7	435	870
Current tax liabilities		-	-
		8,524	8,890
<b>TOTAL LIABILITIES</b>		15,422	16,102
<b>TOTAL EQUITY AND LIABILITIES</b>		62,451	64,257
Net assets per share attributable to owners of the Company (RM)		0.10	0.10

**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 2016 and the accompanying explanatory notes attached to this interim financial report.

**IDIMENSION CONSOLIDATED BHD (925990-A)**  
(Incorporated in Malaysia)  
**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**  
**FOR THE FINANCIAL YEAR ENDED 30 JUNE 2017**

-----Attributable to the Owners of the Company-----

	---Non-distributable---			Distributable	Total
	Issued Capital	Share Premium	Exchange translation reserve	Accumulated Losses	
	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as of 1 January 2017	49,492	3,556	759	(5,653)	48,154
Profit / (Loss) for the financial period	-	-	-	(878)	(878)
Foreign currency translations, net of tax	-	-	(247)	-	(247)
Total comprehensive profit / (loss) for the period	-	-	(247)	(878)	(1,126)
Balance as at 30 June 2017	<u>49,492</u>	<u>3,556</u>	<u>512</u>	<u>(6,531)</u>	<u>47,029</u>

-----Attributable to the Owners of the Company-----

	---Non-distributable---			Distributable	Total
	Issued Capital	Share Premium	Exchange translation reserve	Accumulated Losses	
	RM'000	RM'000	RM'000	RM'000	RM'000
Other comprehensive (loss) / profit					
Balance as of 1 January 2016	49,492	3,556	550	(6,781)	46,817
Profit / (Loss) for the financial period	-	-	-	654	654
Foreign currency translations, net of tax	-	-	(39)	-	(39)
Total comprehensive profit / (loss) for the 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>47,432</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 2016 and the accompanying explanatory notes attached to this interim financial report.

**IDIMENSION CONSOLIDATED BHD (925990-A)**  
(Incorporated in Malaysia)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOW  
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2017**

	<b>3 Months Ended 30/06/2017 RM'000</b>	<b>3 Months Ended 30/06/2016 RM'000</b>
<b>Cash Flows from Operating Activities</b>		
Profit/(Loss) before tax	(878)	718
Adjustment for:		
Depreciation of property, plant & equipment	237	99
Amortisation of development costs	0	461
Interest income	(41)	(1)
Interest expenses	167	15
Amortisation of investment properties	2	2
Share of profit from associate company	0	-
Unrealised (gain) / loss on foreign exchange currency	3	-
Operating profit before working capital changes	(510)	1,294
Inventories	74	77
Amount due from/(to) customers	578	(48)
Trade and other receivables	2,299	(26,099)
Trade and other payables	(1,692)	25,367
Cash generated from/(used) in operations	749	591
Tax paid / (refunded)	(16)	(93)
Other comprehensive (loss) / profit		
Net cash generated from/(used) in operating activities	733	498
<b>Cash Flows from Investing Activities</b>		
Interest received	41	1
Purchase of property, plant and equipment	(19)	(1,808)
Development cost incurred	0	(46)
Net cash generated (used in)/from investing activities	22	(1,853)
<b>Cash Flows from Financing Activities</b>		
Drawdown/(Repayment) from borrowings	(689)	2,164
Interest paid	(166)	(15)
Net cash generated used in financing activities	(855)	2,149
Net Increase/(Decrease) in Cash and Cash Equivalents	(100)	794
Foreign exchange differences	(247)	(39)
Cash and Cash Equivalents at beginning of period	8,310	6,307
Cash and Cash Equivalents at end of period	7,963	7,062
Cash and Cash Equivalents at end of period comprise of the followings:-		
Cash and bank balances	7,963	7,062
	7,963	7,062

**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 2016 and the accompanying explanatory notes attached to this interim financial report.

**IDIMENSION CONSOLIDATED BHD** (*Company No. 925990-A*)

**NOTES TO THE QUARTERLY REPORT – 30 JUNE 2017**

**PART 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 2016 and the accompanying explanatory notes attached to the interim financial statements.

The accounting policies and methods adopted by the Group in this interim financial report are consistent with the audited financial statements for the financial year ended 31 December 2016 except for the adoption of the following Amendments to MFRSs applicable to the Group beginning on 1 January 2017.

<b>Title</b>	<b>Effective Date</b>
Amendments to MFRS 12 <i>Annual Improvements to MFRS Standards 2014 – 2016 Cycle</i>	1 January 2017
Amendments to MFRS 107 <i>Disclosure Initiative</i>	1 January 2017
Amendments to MFRS 112 <i>Recognition of Deferred Tax Assets for Unrealised Losses</i>	1 January 2017

The initial adoption of the above amendments are not expected to have any material effect on the financial statements of the Group.

The following Standards that are issued but not yet effective up to the date of issuance of these interim financial statements. The Group intends to adopt these Standards, if applicable, when they become effective.

<b>Title</b>	<b>Effective Date</b>
Amendments to MFRS 1 <i>Annual Improvements to MFRS Standards 2014 - 2016 Cycle</i>	1 January 2018
MFRS 9 <i>Financial Instruments (IFRS 9 as issued by IASB in July 2014)</i>	1 January 2018
MFRS 15 <i>Revenue from Contracts with Customers</i>	1 January 2018
Clarifications to MFRS 15	1 January 2018
Amendments to MFRS 2 <i>Classification and Measurement of Share-based Payment Transactions</i>	1 January 2018
Amendments to MFRS 128 <i>Annual Improvements to MFRS Standards 2014 - 2016 Cycle</i>	1 January 2018
Amendments to MFRS 140 <i>Transfers of Investment Property</i>	1 January 2018
IC Interpretation 22 <i>Foreign Currency Transactions and Advance Consideration</i>	1 January 2018
Amendments to MFRS 4 <i>Applying MFRS 9 Financial Instruments with MFRS 4 Insurance Contracts</i>	See MFRS 4 Paragraphs 46 and 48

## **PART A - EXPLANATORY NOTES PURSUANT TO MFRS 134 (Cont'd)**

### **A1. Basis of Preparation (Cont'd)**

<b>Title</b>	<b>Effective Date</b>
MFRS 16 <i>Leases</i>	1 January 2019
Amendments to MFRS 10 and MFRS 128 <i>Sale or Contribution of Assets between an Investor and its Associates or Joint Venture</i>	Deferred

The Group is in the process of assessing the impact of implementing these Standards, since the effects would only be observable for future financial years.

### **A2. Auditors' Report**

There were no audit qualifications on the annual audited financial statements of the Group for the financial year ended 31 December 2016.

### **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.

## PART A - EXPLANATORY NOTES PURSUANT TO MFRS 134 (Cont'd)

### 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
<b>30/06/2017</b>				
<b>Revenue</b>				
External revenue	5,387	32,777	-	38,165
Inter-segment revenue	1,132	-	(1,132)	-
Total segment revenue	<u>6,519</u>	<u>32,777</u>	<u>(1,131)</u>	<u>38,165</u>
<b>Results</b>				
Interest income				(429)
Finance costs				41
Depreciation and amortisation				(166)
Impairment of product development				(239)
Tax expense				-
Profit/(Loss) for the financial period				<u>(85)</u>
				<u>(878)</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
<b>30/06/2016</b>				
<b>Revenue</b>				
External revenue	5,535	26,838	-	32,373
Inter-segment revenue	2,880	-	(2,880)	-
Total segment revenue	<u>8,415</u>	<u>26,838</u>	<u>(2,880)</u>	<u>32,373</u>
<b>Results</b>				
Interest income				1,294
Finance costs				1
Depreciation and amortisation				(15)
Tax expense				(562)
Profit/(Loss) for the financial period				<u>(64)</u>
				<u>654</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.

**PART A - EXPLANATORY NOTES PURSUANT TO MFRS 134 (Cont'd)**

**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.



**PART 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**

The Group total revenue increased by 29.15% from RM18.07 million to RM23.34 million in the current quarter compare to the preceding correspondence quarter. This mainly derived from the Online Games business segment where purchases by resellers in anticipation of the annual online game tournament.

Despite the increased of total revenue, the Group recorded a loss before taxation of RM0.59 million in the current quarter compared to a profit before taxation of RM0.04 million in the correspondence quarter a year ago. This is mainly due to the lower profit margin in the IT business segment and the high operation costs in the Online Games business segment.

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 was RM2.50 million compare to RM2.76 in the correspondence quarter a year ago, a drop of 9.42%. The drop of revenue cope with the lower profit margin has resulted a loss of RM0.33 million in the current quarter compared to a loss of RM0.12 million a year ago.

The revenue in the current financial year-to-date decreased from RM5.54 million to RM 5.39 million, a drop of 2.78% compared to the correspondence year-to-date a year ago. The segment has report a year-to-date loss of RM0.46 million compared to a profit of RM0.03 million in the preceding correspondence year-to-date. This is mainly due to the higher competition in the IT Industry which strain the business profit margin.

**2) Online Games**

Revenue of the Online Games segment in the current quarter was RM20.84 million compare to RM15.31 million in the preceding correspondence quarter, an increase of 29.15% was mainly resulting from the overwhelming in the annual online games tournament. Despite the increased in revenue, the Online Games segment was reported a loss of RM0.26 million in the current quarter compared to a profit of RM0.16 million a year ago. This is mainly due to the high operation costs.

Revenue in the current financial year-to-date increased from RM32.78 million compare to RM26.84 million in the preceding correspondence year-to-date a year ago. Despite the overwhelming of the annual online games tournament, the business segment reported a year-to-date loss of RM0.34 million compared to a profit of RM0.69 million in the preceding year corresponding year-to-date. This is mainly due to the high operation costs and recoverable of impairment loss on trade receivables of RM0.5 million recorded in the preceding year correspondence year-to-date.

**PART 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**

	<b>Current Quarter 30 June 2017 RM'000</b>	<b>Preceding Quarter 31 Mar 2017 RM'000</b>
Revenue	23,340	14,824
(Loss) / Profit before taxation	(590)	(205)

In current quarter, the Group revenue was increased by 57.45% to RM23.34 million compared to immediate preceding quarter. This is mainly due to overwhelming of the annual online games tournament.

Despite the high revenue reported in current quarter, the Group remain in a loss position and reported a loss before taxation of RM0.59 million. This was mainly resulted from the high operation costs in the Online Game business segment and stiff market competition in the IT industry which strain further the profit margin in the IT business segment.

**B3. Future Prospects**

The business environment of the Group remain challenging and competitive in the 2<sup>nd</sup> half of 2017. The management will continue to review the business strategy to improve the overall cost structure and proactively searching and exploring new sales and market opportunities from its existing customers base and new prospects.

**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**

	<b>Current Quarter 30 June 2017 RM'000</b>	<b>Year To Date 30 June 2017 RM'000</b>
Current year taxation	31	83
Under/(Over) provision in prior year	-	-
Deferred taxation	-	-
	31	83

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

**PART 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 June 2017 are as follows:

	<b>Short-term RM'000</b>	<b>Long-term RM'000</b>	<b>Total RM'000</b>
<u>Secured</u>			
Term loan	360	6,424	6,784
Hire purchase & Finance lease payable	75	474	549
	<u>435</u>	<u>6,898</u>	<u>7,333</u>

The Group does not have any unsecured borrowings and debt securities as at 30 June 2017.

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:

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

**B10. Earnings Per Share (Cont'd)**

	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)	(621)	(15)	(878)	654
Weighted average number of ordinary shares in issue ('000)	494,924	494,492	494,924	494,492
Basic earnings per share (sen)	(0.13)	(0.00)	(0.18)	0.13

(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:-

	30/06/2017 RM'000	31/12/2016 RM'000
Total accumulated losses of the Group:		
- Realised	(6,528)	(5,979)
- Unrealised	(3)	366
	<hr/>	<hr/>
	(6,531)	(5,614)
Less : Consolidation adjustments	-	(38)
Total Group accumulated losses as per consolidated accounts	<hr/> <hr/>	<hr/> <hr/>
	(6,531)	(5,652)

**PART 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:

	<b>Current Quarter 30 June 2017 RM'000</b>	<b>Year To Date 30 June 2017 RM'000</b>
Interest income	30	41
Other income	63	78
Interest expenses	(86)	(167)
Depreciation and amortization	(79)	(237)
Unrealised Foreign exchange loss	(3)	(3)
Realised Foreign exchange loss	(263)	(238)

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.