

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

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE FINANCIAL PERIOD ENDED 30 SEP 2018**

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		2019 (Unaudited)	2017 Audited	2019 (Unaudited)	2017 Audited
		CURRENT QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD
		30/9/2018 RM'000	30/9/2017 RM'000	30/9/2018 RM'000	30/9/2017 RM'000
Revenue	B 1	3,083	17,506	3,083	N/A
Cost of sales		(1,990)	(15,874)	(1,990)	N/A
Gross profit		1,093	1,632	1,093	N/A
Other income		51	(130)	51	N/A
Administration expenses		(1,337)	(976)	(1,337)	N/A
Loss on deconsolidation		-	-	-	N/A
Finance costs		(89)	(84)	(89)	N/A
Profit / (Loss) before taxation	B 2	(282)	442	(282)	N/A
Taxation	B 5	(62)	(335)	(62)	N/A
Profit / (Loss) for the financial period		(344)	107	(344)	N/A
Other comprehensive profit / (loss)		4	156	4	N/A
Total comprehensive profit / (loss) for the financial period		(340)	263	(340)	N/A
Profit / (Loss) attributable to:					
Owners of the company		(344)	107	(344)	N/A
Non-controlling interest		-	-	-	N/A
		(344)	107	(344)	N/A
Total comprehensive profit / (loss) attributable to :					
Owners of the company		(340)	263	(340)	N/A
Non-controlling interest		-	-	-	N/A
		(340)	263	(340)	N/A
Weighted average number of shares in issue ('000)		271,962	494,924	271,962	N/A
Earnings per share (sen) - basic	B 10	(0.13)	0.02	(0.13)	N/A
- diluted	B 10	(0.13)	0.02	(0.13)	N/A

Note 1:

In the previous year, the Company changed its financial year end from 31 Dec 2017 to 30 Jun 2018. Hence, there were no comparative financial information available for the cumulative quarter.

The Unaudited Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the period ended 30 June 2018 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 SEP 2018

	(Unaudited)	(Audited)
Note	AS AT 30/9/2018 RM'000	AS AT 30/6/2018 RM'000
ASSETS		
Non-current Assets		
Property, plant and equipment	11,956	12,242
Investment property	140	140
Intangible assets	-	-
Investment	9,027	9,027
Trade and other receivables	5,013	5,013
	<u>26,136</u>	<u>26,422</u>
Current Assets		
Inventories	73	73
Trade and other receivables	3,186	7,029
Current tax assets	437	407
Cash and bank balances	11,644	9,571
	<u>15,340</u>	<u>17,080</u>
TOTAL ASSETS	<u>41,476</u>	<u>43,502</u>
EQUITY AND LIABILITIES		
Capital and Reserves		
Share capital	21,233	21,233
Share premium	-	-
Exchange translation reserve	586	582
Capital reduction reserve	13,716	13,716
Accumulated losses	(3,185)	(2,841)
TOTAL EQUITY	<u>32,350</u>	<u>32,690</u>
LIABILITIES		
Non-current Liabilities		
Borrowings	4,282	4,282
Deferred tax liabilities	-	-
	<u>4,282</u>	<u>4,282</u>
Current Liabilities		
Trade and other payables	3,031	4,309
Borrowings	1,746	2,101
Current tax liabilities	67	120
	<u>4,844</u>	<u>6,530</u>
TOTAL LIABILITIES	<u>9,126</u>	<u>10,812</u>
TOTAL EQUITY AND LIABILITIES	<u>41,476</u>	<u>43,502</u>
Net assets per share attributable to owners of the Company (RM)	0.12	0.06

Note:

The Unaudited Condensed Consolidated Statements of Financial Position should be read in conjunction with the Audited Financial Statements for the period ended 30 June 2018 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 PERIOD ENDED 30 SEP 2018

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

	---Non-distributable---				Distributable	Total
	Issued Capital	Share Premium	Exchange translation reserve	Capital Reduction reserve	Accumulated Losses	
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as of 1 July 2018	21,233	0	582	13,716	(2,841)	32,690
Profit / (Loss) for the financial period	-	-	-	-	(344)	(344)
Foreign currency translations, net of tax	-	-	4	-	-	4
Total comprehensive profit / (loss) for the period	-	-	4	-	(344)	(340)
Balance as at 30 Sep 2018	<u>21,233</u>	<u>-</u>	<u>586</u>	<u>13,716</u>	<u>(3,185)</u>	<u>32,350</u>

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

	---Non-distributable---				Distributable	Total
	Issued Capital	Share Premium	Exchange translation reserve	Capital Reduction reserve	Accumulated Losses	
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as of 1 July 2017	N/A	N/A	N/A	N/A	N/A	N/A
Profit / (Loss) for the financial period	N/A	N/A	N/A	N/A	N/A	N/A
Foreign currency translations, net of tax	N/A	N/A	N/A	N/A	N/A	N/A
In the previous year, the Company changed the period	N/A	N/A	N/A	N/A	N/A	N/A
Balance as at 30 Sep 2017	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

Note:

In the previous year, the Company changed its financial year end from 31 Dec 2017 to 30 Jun 2018. Hence, there were no comparative financial information available.

The Unaudited Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the period ended 30 June 2018 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 PERIOD ENDED 30 SEP 2018**

	(Unaudited) 3 Months Ended 30/9/2018 RM'000	(Audited) 3 Months Ended 30/9/2017 RM'000
Cash Flows from Operating Activities		
Profit/(Loss) before tax	(282)	N/A
Adjustment for:		
Depreciation of property, plant & equipment	284	N/A
Amortisation of investment properties	1	N/A
Interest income	(39)	N/A
Interest expenses	90	N/A
Unrealised (gain) / loss on foreign exchange currency	(29)	N/A
	25	N/A
Operating profit before working capital changes		
Inventories	-	N/A
Amount due from/(to) customers	-	N/A
Trade and other receivables	3,983	N/A
Trade and other payables	(1,387)	N/A
	2,621	N/A
Cash generated from/(used) in operations		
Tax paid / (refunded)	(145)	N/A
	2,476	N/A
Net cash generated from/(used) in operating activities		
Cash Flows from Investing Activities		
Interest received	39	N/A
Purchase of property, plant and equipment	-	N/A
Proceeds from disposal of PPE	-	N/A
Deposit placed with a licensed bank with original maturity more than 3 months	-	N/A
	39	N/A
Net cash generated (used in)/from investing activities		
Cash Flows from Financing Activities		
Repayment from borrowings	(356)	N/A
Drawdown of term loan	-	N/A
Interest paid	(90)	N/A
	(446)	N/A
Net cash generated used in financing activities		
Net Increase/(Decrease) in Cash and Cash Equivalents	2,069	N/A
Foreign exchange differences	4	N/A
Cash and Cash Equivalents at beginning of period	9,571	N/A
Cash and Cash Equivalents at end of period	11,644	N/A
Cash and Cash Equivalents at end of period comprise of the followings:-		
Cash and bank balances	11,644	N/A
	11,644	N/A

Note:

In the previous year, the Company changed its financial year end from 31 Dec 2017 to 30 Jun 2018. Hence, there were no comparative financial information available.

The Unaudited Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the period ended 30 June 2018 and the accompanying explanatory notes attached to this interim financial report.

IDIMENSION CONSOLIDATED BHD (Company No. 925990-A)

NOTES TO THE QUARTERLY REPORT – 30 SEP 2018

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 read in conjunction with the audited financial statements for the financial period ended 30 June 2018 and the accompanying explanatory notes attached to the interim financial statements.

The financial statements of the Group have been prepared under the historical cost convention except as otherwise stated in 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 period ended 30 June 2018 except for the effects of adoption of new MFRS during the financial year.

The Group and Company adopted the following Standards of the MFRS Framework that were issued by the Malaysian Accounting Standards Board ('MASB') during the financial period:

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

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

The following are Standards of the MFRS Framework that have been issued by the Malaysian Accounting Standards Board ("MASB") but have not been early adopted by the Group :

Title	Effective Date
Amendments to MFRS 1 <i>Annual Improvements to MFRS Standards 2014 - 2016 Cycle</i>	1 January 2018
MFRS 15 <i>Revenue from Contracts with Customers</i>	1 January 2018
Clarification to MFRS 15	1 January 2018
MFRS 9 <i>Financial Instruments (IFRS as issued by IASB in July 2014)</i>	1 January 2018
Amendments to MFRS 2 <i>Classification and Measurement of Share-based Payment Transactions</i>	1 January 2018

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

A1. Basis of Preparation (Cont'd)

Title	Effective Date
Amendments to MFRS 128 <i>Annual Improvements to MFRS Standards 2014 - 2016 Cycle</i>	1 January 2018
IC Interpretation 22 <i>Foreign Currency Transactions and Advance Consideration</i>	1 January 2018
Amendments to MFRS 140 <i>Transfers of Investment Property</i>	1 January 2018
	See MFRS 4
Amendments to MFRS 4 <i>Applying MFRS 9 Financial Instruments with MFRS 4 Insurance Contracts</i>	Paragraphs 46 and 48
MFRS 16 <i>Leases</i>	1 January 2019
IC Interpretation 23 <i>Uncertainty over Income Tax Treatments</i>	1 January 2019
Amendments to MFRS 128 <i>Long-term Interests in Associates and Joint Ventures</i>	1 January 2019
Amendments to MFRS 9 <i>Prepayment Features with Negative Compensation</i>	1 January 2019
Amendments to MFRS 3 <i>Annual Improvements to MFRS Standards 2015 - 2017 Cycle</i>	1 January 2019
Amendments to MFRS 11 <i>Annual Improvements to MFRS Standards 2015 - 2017 Cycle</i>	1 January 2019
Amendments to MFRS 112 <i>Annual Improvements to MFRS Standards 2015 - 2017 Cycle</i>	1 January 2019
Amendments to MFRS 123 <i>Annual Improvements to MFRS Standards 2015 - 2017 Cycle</i>	1 January 2019
Amendments to MFRS 119 <i>Plan Amendment, Curtailment or Settlement</i>	1 January 2019
<i>Amendments to References to the Conceptual Framework in MFRS Standards</i>	1 January 2020
MFRS 17 <i>Insurance Contracts</i>	1 January 2021
Amendments to MFRS 10 and MFRS 128 <i>Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	Deferred

The Group does not expect the adoption of the above Standards to have a significant impact on the financial statements, except for MFRS 15 and MFRS 9.

At the date of authorisation of these interim financial statements, the Group is still in the process of assessing the impacts of adoption of MFRS 15 and MFRS 9. The Group does not expect to have any significant impact to the financial position, profit or loss and other comprehensive income of the Group and the effects would only be observable upon initial application of the Standards.

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

A2. Auditors' Report

The auditor, Messrs. BDO had expressed an adverse opinion in the audited financial statements for the financial period from 1 January 2017 to 30 June 2018 on the basis that the Group had deconsolidated the financial statements of a wholly-owned subsidiary, IDB Interactive Sdn. Bhd. ("IDB") for the financial period from 1 January 2017 to 30 June 2018 could not be finalized due to on-going material litigations and the inability of the Group to access the records and information of IDB.

Messrs. BDO is of the opinion that the deconsolidation of the subsidiary is not in accordance with the accounting policies of the Group as well as Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act 2016 in Malaysia.

The Board of Directors ("BOD") had on 29 October 2018 and 30 October 2018 further announced that the adverse opinion from the auditor is mainly due to their disagreement with the decision of BOD to treat its subsidiary, IDB purely as an investment (as opposed to a subsidiary to be consolidated) which is in accordance to the law and financial reporting standards.

The key reasons for this decision emanates from the Group's inability to obtain access to IDB's accounting and other records in order to verify the accuracy of the financial information of IDB for the financial period to present a true and fair view of the Group's financial position and affairs and to facilitate Company's regulatory filing obligations with the relevant bodies including Bursa Malaysia.

Further details are disclosed in the announcement - Audit report – Modified opinion / Material uncertainty related to going concern : Adverse Opinion dated 29 October 2018 and 30 October 2018.

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.

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

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 quarter under review.

A8. Segmental Reporting

The segmental revenue and results for the current period to date under review are as follows:-

	IT business RM'000	Online games * RM'000	Investment holding RM'000	Elimination RM'000	Group RM'000
<u>30 Sep 2018</u>					
Revenue					
External revenue	3,083	-	-	-	3,083
Inter-segment revenue	1,395	-	297	(1,692)	-
Total segment revenue	4,478	-	297	(1,692)	3,083
Results					
Interest income	109	-	16	(86)	39
Finance costs	(4)	-	(172)	86	(90)
Depreciation and amortization	(58)	-	(226)	-	(284)
Segment profit/(loss) before tax	235	-	(517)	-	(282)
Tax expense	(62)	-	-	-	(62)
Segment profit/(Loss)	173	-	(517)	-	(344)

**In the previous year, The Group had deconsolidated the financial statements of IDB Interactive Sdn. Bhd. (online games business segment) from the financial statements of the Group. Details are disclosed in the audited financial statements for the financial period ended 30 June 2018.*

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

30 Sept 2018
RM'000

Capital expenditure

Approved and contracted for :

Interior Fit-out works for the Company's office located at Icon City 373

A11. Subsequent Material Events

- (a) On 30 August 2018, the Company had, amongst others, de-consolidated the financial statements of its wholly-owned subsidiary, IDB Interactive Sdn Bhd ("IDB"), from the financial statements of the Group for financial period ended 30 June 2018.

Following the deconsolidation, the Company had triggered Rule 8.03A(2) of the ACE Market Listing Requirements ('AMLR') of Bursa Malaysia Securities Berhad ('Bursa Securities') and is designated as an Affected Listed Corporation pursuant to Paragraph 4.0 of Guidance Note 3 of the AMLR ('GN3') as the Company would have technically suspended a major business which contributes or generates 70% or more of the Group's revenue on a consolidated basis based on its latest unaudited financial statements for the financial period ended 31 December 2017.

On 7 September 2018, the Company has submitted an application for a waiver from complying with Rule 8.03A(3) of the AMLR of Bursa Securities to Bursa Securities. Subsequently, Bursa Securities had on 9 October 2018 rejected the waiver application. Thus, the Company is now an Affected Listed Corporation pursuant to Rule 8.03A(2) of the AMLR of Bursa Securities.

- (b) On 29 October 2018, the Company announced that it is now a GN3 status company as it has triggered the prescribed criteria under paragraph 2.1(f) of GN3 of the AMLR of Bursa Securities following the adverse opinion expressed by its External auditor, Messrs. BDO on the Audited Financial Statements for the financial period ended 30 June 2018.

The Company will have twelve (12) months period to formulate a regularisation plan to address its GN3 status with the effective triggering date on 9 October 2018, being the date of Bursa Securities rejected the waiver application of an Affected Listed Corporation pursuant to Rule 8.03A(2) of the AMLR of Bursa Securities.

Other than the above, there were no significant events subsequent to the current quarter up to the date of this 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

The Group total revenue for the current quarter is RM3.08 million derived wholly from IT business segment as the Group had deconsolidated of the wholly-owned subsidiary, IDB Interactive Sdn Bhd (online games business segment) from the financial statements of the Group in the previous year.

The Group recorded a loss before taxation of RM0.28 million in the current quarter mainly due to decrease in revenue cope with the high administrative expenses on amortization of the leasehold office shoplots of RM 0.22 million.

The review of performance for the current quarter by operating business segment is as follows :-

1) IT Business

The revenue for the current quarter is RM3.08 million compared to RM4.09 million in the correspondence quarter a year ago, a decreased of 24.69%. The revenue was slowed down mainly due to the market uncertainty and other factors which includes but not limited to political landscape changes and tax regime alteration. Moreover, most of the potential IT projects have been on hold or deferred.

The IT business segment has recorded a profit before taxation of RM0.23 million in the current quarter compared to a profit before taxation of RM0.43 million a year ago. This is mainly due to the lower revenue.

2) Investment Holding

Investment holding company has been identified as the new segmentation following the deconsolidation of online game business segment in the audited financial statements for the financial period ended 30 June 2018.

The revenue for the current quarter is RM0.30 million which comprises of management fees received or receivable from its subsidiaries. The investment holding segment has recorded a loss before taxation of RM0.52 million mainly due to the high administrative expenses on amortization of the leasehold office shoplots of RM 0.22 million.

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

	Current Quarter 30 Sep 2018 RM'000	Preceding Quarter 30 June 2018 RM'000
Revenue	3,083	(41,741)
Profit / (Loss) before taxation	(282)	1,789

The Group total revenue for the current quarter is RM3.08 million derived wholly from IT business segment as compared to a negative revenue of RM41.74 million in the preceding quarter mainly due to the Group had deconsolidated of the wholly-owned subsidiary, IDB Interactive Sdn Bhd (online games business segment) from the financial statements of the Group in the previous year.

Similarly, the loss before taxation of RM0.28 million in the current quarter compared to a profit before taxation of RM1.79 million in the preceding quarter, posted the differences of RM2.07 million mainly due to the Group had deconsolidated of the wholly-owned subsidiary, IDB Interactive Sdn Bhd (online games business segment) from the financial statements of the Group in the previous year.

B3. Future Prospects

The business environment of the Group remain challenging and competitive in the remaining year 2018. The management will continue to explore new business opportunity on its core activities in IT business to sustain the performance of the Group.

B4. Profit Forecast and Pro/fit Guarantee

The Group has not issued or disclosed in any public documents any profit forecast or profit guarantee for the current quarter under review.

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

B5. Taxation

	Current Quarter 30 Sep 2018 RM'000	3 months to date 30 Sep 2018 RM'000
Current year taxation	68	68
Under/(Over) provision in prior year	(6)	(6)
Deferred taxation	-	-
	62	62

The effective tax rate is lower than the statutory tax rate as the Company and some of its subsidiaries are in the adjusted business loss position and there are unabsorbed business losses and unutilized capital allowances to offset against future taxable income.

B6. Status of Corporate Proposals

Save for the below corporate proposals, there were no other corporate proposals announced as at the date of this report :-

- a) On 11 October 2017, the Group has announced the completion of private placement with the listing of 49,000,000 Placement Share at an issue price of RM0.065 per Placement Share, raising a total of RM3.185 million.

The status of utilization of proceeds raised from the private placement as follow :-

	Proposed RM'000	Actual RM'000
Working capital for Company and its subsidiaries	3,085	-
Expenses relating to the Private Placement	100	78
	3,185	78

- b) On 7 March 2018, the Group has announced to undertake the following proposals :-
- Proposed reduction of the issued share capital pursuant to Section 116 of the Companies Act 2016 (“the Act”); and
 - Proposed consolidation of every two (2) iDimension Cosolidated Bhd. (“ICB”) Shares into one (1) Consolidated Share.

(Collectively referred to as “CRCS Proposals”)

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

B6. Status of Corporate Proposals (cont'd)

On 15 March 2018, the Group announced that Bursa Securities granted its approval for the CRCS Proposals vide its letter dated 15 March 2018. Thereafter, the Group had successfully obtained the approval from the shareholders on the CRCS Proposals vide an Extraordinary General Meeting (EGM) held on 20 April, 2018.

On 22 June 2018, the High Court of Malaya has approved the proposed capital reduction pursuant to Section 116 of the Act. Subsequently, the sealed order of the High Court of Malaya confirming the Proposed Capital Reduction has been lodged with the Companies Commission of on 26 June 2018. Pursuant thereto, the Proposed Capital Reduction shall therefore take effect and be deemed completed on 26 June 2018.

On 29 June, 2018, the Group announced on the Shares Consolidation of every two (2) ICB Shares into one (1) Consolidated Share.

The Share Consolidation has been completed on 17 July 2018 following the listing of and quotation of 271,962,179 Consolidated Shares and 123,731,033 Consolidated Warrants on the ACE Market of Bursa Securities.

B7. Group Borrowings and Debt Securities

The Group's borrowings as at 30 Sep 2018 are as follows:

	Short-term RM'000	Long-term RM'000	Total RM'000
<u>Secured</u>			
Term loan	1,351	4,282	5,633
Hire purchase & Finance lease payable	395	-	395
	<u>1,746</u>	<u>4,282</u>	<u>6,028</u>

The Group does not have any unsecured borrowings and debt securities as at 30 Sep 2018.

All borrowings of the Group are denominated in Ringgit Malaysia.

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

B8. Material Litigation

(a) **Civil Suit No. WA-22NCC-194-05/2018 ('Suit 194')**

On 30 May 2018, IDB ('Plaintiff') had instructed its solicitors to lodge a Writ of Summons and Statement of Claim to High Court of Malaya at Kuala Lumpur with Civil Suit No. WA-22NCC-194-05/2018 ('Suit 194') against the following defendants:

1. Online E-Club Management Sdn. Bhd. ('1st Defendant')
2. E-Club Interactive Sdn. Bhd. ('2nd Defendant')
3. EClub Hong Kong Pte. Ltd. ('3rd Defendant')
4. Yap Tet Soon (trading as Yap Outsourcing Services) ('4th Defendant')

(collectively referred to as 'Defendants')

essentially to demand the delivery up of business, financial and/or management documents and information belonging to IDB for the financial years 2013 to 2017 (collectively referred to as 'IDB's Documents and Information'), which are in the possession, custody or power of the Defendants. IDB is also seeking for an injunction to restrain the Defendants from dealing with IDB's Documents and Information, damages and costs. Suit 194 is currently ongoing before the Kuala Lumpur High Court. Trial dates have been fixed in Suit 194 on 8 to 12 April 2019, 6 to 9 January 2020 and 13 to 15 January 2020.

(b) **Civil Suit No. WA-22NCC-392-09/2018 ('Suit 392')**

IDB had on 6 September 2018 been served with a Writ and Statement of Claim dated 4 September 2018 commenced by Online E-Club Management Sdn. Bhd. ('Online E-Club') against IDB.

Vide Suit 392, Online E-Club is inter alia seeking a declaration from the High Court that Online E-Club had lawfully terminated an agreement dated 22 May 2013 ('Distributorship Agreement') between Online E-Club and Selingsing Xpress Sdn. Bhd. IDB was formerly known as Selingsing Express Sdn. Bhd., Online E-Club is also seeking damages, interest and costs from IDB. Suit 392 is essentially premised on the grounds that IDB had breached express or implied terms of the Distributorship Agreement.

Suit 392 is currently ongoing before the Kuala Lumpur High Court. Trial dates have not yet been fixed in Suit 392.

B9. Dividend

There were no dividends declared during the current quarter under review.

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

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	3 mths to-date	Preceding 3 months Corresponding to date
Profit/(Loss) attributable to the owners of the Company (RM'000)	(344)	107	(344)	N/A
Weighted average number of ordinary shares in issue ('000)	271,962	494,924	271,962	N/A
Basic earnings per share (sen)	(0.13)	0.02	(0.13)	N/A

(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.

B12. Profit for the Period

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

	Current Quarter 30 Sep 2018 RM'000	3 Mths To Date 30 Sep 2018 RM'000
Interest income	39	39
Other income	12	12
Interest expenses	(90)	(90)
Depreciation and amortization	(284)	(284)
Unrealised Foreign exchange gain/(loss)	29	29
Realised Foreign exchange gain/ (loss)	25	25

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.