

MTOUCHE TECHNOLOGY BERHAD

Company no. 656395-X  
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER  
ENDED 31 DECEMBER 2015

STATEMENT OF COMPREHENSIVE INCOME

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER 31 DECEMBER 2015	PRECEDING YEAR CORRESPONDING QUARTER 31 DECEMBER 2014	CURRENT YEAR TO-DATE 31 DECEMBER 2015	PRECEDING YEAR CORRESPONDING PERIOD 31 DECEMBER 2014 (AUDITED)
	RM'000	RM'000	RM'000	RM'000
Revenue	12,900	4,405	29,477	25,842
Cost of sales	(11,045)	(2,129)	(21,024)	(16,224)
<b>Gross profit</b>	<b>1,855</b>	<b>2,276</b>	<b>8,453</b>	<b>9,618</b>
Administrative expenses	(2,927)	(5,737)	(10,686)	(11,889)
Other expenses	(569)	(948)	(1,517)	(3,511)
EBITDA*	(1,641)	(4,409)	(3,750)	(5,782)
Other income	2,209	1,050	4,284	208
Finance costs	-	(47)	(3)	(88)
Depreciation and amortisation	(521)	(121)	(1,235)	(409)
<b>(Loss)/Profit before taxation</b>	<b>47</b>	<b>(3,527)</b>	<b>(704)</b>	<b>(6,071)</b>
Taxation	155	(435)	(596)	(851)
<b>(Loss)/Profit for the period</b>	<b>202</b>	<b>(3,962)</b>	<b>(1,300)</b>	<b>(6,922)</b>
<b>Other comprehensive income/(loss)</b>				
Exchange difference on translating foreign operations	(6,045)	(385)	(3,552)	(306)
Actuarial gains/(losses) on defined benefit obligations	-	-	7	(27)
<b>Total comprehensive (loss)/income</b>	<b>(5,843)</b>	<b>(4,347)</b>	<b>(4,852)</b>	<b>(7,255)</b>
Total (loss)/profit attributable to:				
Equity holders of the parent	372	(3,887)	(1,130)	(7,089)
Minority interests	(170)	(74)	(170)	167
	<b>202</b>	<b>(3,961)</b>	<b>(1,300)</b>	<b>(6,922)</b>
Total comprehensive (loss)/income attributable to:				
Equity holders of the parent	(5,618)	(4,275)	(4,627)	(7,392)
Minority interests	(225)	(71)	(225)	137
	<b>(5,843)</b>	<b>(4,346)</b>	<b>(4,852)</b>	<b>(7,255)</b>
(Losses)/ Earnings per share attributable to equity holders of the parent				
- Basic and Diluted (sen)	<b>0.17</b>	<b>(1.80)</b>	<b>(0.52)</b>	<b>(3.29)</b>

\* - EBITDA denotes "Earnings Before Interest, Tax, Depreciation and Amortisation"

The unaudited condensed consolidated statement of comprehensive income 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 condensed consolidated interim financial statements on pages 5 to 12.

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**STATEMENT OF FINANCIAL POSITION**

	AS AT 31 DECEMBER 2015  RM'000	AS AT 31 DECEMBER 2014 (AUDITED) RM'000
<b>Non-current assets</b>		
Property, plant and equipment	1,619	1,017
Intangible assets	4,598	843
Deferred tax assets	87	64
	<u>6,304</u>	<u>1,924</u>
<b>Current assets</b>		
Trade and other receivables	10,941	6,491
Prepayments	208	224
Inventories	19	19
Tax recoverable	837	182
Cash and bank balances	3,471	10,080
	<u>15,476</u>	<u>16,996</u>
<b>Current liabilities</b>		
Borrowings	-	28
Tax payable	398	257
Trade and other payables	15,152	7,575
	<u>15,550</u>	<u>7,860</u>
<b>Net current assets</b>	<u>(74)</u>	<u>9,136</u>
	<u>6,230</u>	<u>11,060</u>
<b>Financed by:</b>		
<b>Capital and reserves</b>		
<b>Equity attributable to equity holders of the parent</b>		
Share capital	23,154	23,154
Share premium	4,864	4,864
Treasury shares	(5,212)	(5,212)
Warrant reserve	9,445	9,445
Capital redemption reserve	4,195	4,195
Other reserves	(3,639)	(86)
Accumulated losses	(25,969)	(24,846)
	<u>6,838</u>	<u>11,514</u>
Non-controlling interest	(1,028)	(804)
Total equity	<u>5,810</u>	<u>10,710</u>
<b>Non-current liabilities</b>		
Borrowings	-	-
Deferred tax liabilities	135	135
Defined benefits obligations	285	215
	<u>6,230</u>	<u>11,060</u>
<b>Net assets per share attributable to ordinary equity holders of the parent (sen)</b>	<u>3</u>	<u>5</u>

The unaudited condensed consolidated statement of financial position 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 condensed consolidated interim financial statements on pages 5 to 12.

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**STATEMENT OF CHANGES IN EQUITY**

	Non-Distributable						Accumulated Losses RM'000	Total RM'000	Non- controlling Interests RM'000	Total Equity RM'000
	Share Capital RM'000	Share Premium RM'000	Treasury Shares RM'000	Warrant Reserves RM'000	Capital Redemption Reserve RM'000	Other Reserves RM'000				
<b><u>Twelve (12) months period ended 31 December 2015</u></b>										
At 1 January 2015	23,154	4,864	(5,212)	9,445	4,195	(86)	(24,846)	11,514	(804)	10,710
Comprehensive income/(loss) :										
Loss, net of tax	-	-	-	-	-	-	(1,130)	(1,130)	(170)	(1,300)
Other comprehensive income	-	-	-	-	-	(3,552)	7	(3,545)	(55)	(3,600)
Transaction with owners:										
Treasury shares :										
Purchased	-	-	-	-	-	-	-	-	-	-
Arising from part disposal in equity interest in subsidiary companies	-	-	-	-	-	-	-	-	-	-
At 31 December 2015	<u>23,154</u>	<u>4,864</u>	<u>(5,212)</u>	<u>9,445</u>	<u>4,195</u>	<u>(3,638)</u>	<u>(25,969)</u>	<u>6,839</u>	<u>(1,029)</u>	<u>5,810</u>
<b><u>Twelve (12) months period ended 31 December 2014</u></b>										
At 1 January 2014	23,154	4,864	(4,653)	9,445	4,195	(1,277)	(17,729)	17,999	177	18,176
Comprehensive income										
Profit, net of tax	-	-	-	-	-	-	(7,089)	(7,089)	167	(6,922)
Other comprehensive income :	-	-	-	-	-	(274)	(28)	(302)	(31)	(333)
Total comprehensive income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(274)</u>	<u>(7,117)</u>	<u>(7,391)</u>	<u>136</u>	<u>(7,255)</u>
Transaction with owners:										
Treasury shares :										
Purchased	-	-	(559)	-	-	-	-	(559)	-	(559)
Dividends paid to non-controlling interests	-	-	-	-	-	1,465	-	1,465	(1,117)	348
Total transaction with owners	<u>-</u>	<u>-</u>	<u>(559)</u>	<u>-</u>	<u>-</u>	<u>1,465</u>	<u>-</u>	<u>906</u>	<u>(1,117)</u>	<u>(211)</u>
At 31 December 2014	<u>23,154</u>	<u>4,864</u>	<u>(5,212)</u>	<u>9,445</u>	<u>4,195</u>	<u>(86)</u>	<u>(24,846)</u>	<u>11,514</u>	<u>(804)</u>	<u>10,710</u>

The unaudited condensed consolidated statement of changes in equity 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 condensed consolidated interim financial statements on pages 5 to 12.

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**STATEMENT OF CASH FLOWS**

	TWELVE (12) MONTHS ENDED 31 DECEMBER 2015  RM'000	TWELVE (12) MONTHS ENDED 31 DECEMBER 2014 (AUDITED) RM'000
<b>Cash flows from operating activities</b>		
(Loss)/Profit before taxation	(704)	(6,071)
Adjustments for non-cash item:		
Non-cash items	(1,506)	1,347
Non-operating items	(72)	(50)
Impairment of goodwill	-	252
Plant and equipment written off	1	1
(Loss)/Profit before working capital changes	(2,281)	(4,521)
Changes in working capital:		
Net change in current assets	(4,531)	1,417
Net change in current liabilities	7,577	(155)
Cash used in operations	765	(3,259)
Tax paid	(1,122)	(404)
Interest received	75	138
<b>Net cash used in operating activities</b>	<b>(282)</b>	<b>(3,525)</b>
<b>Cash flows from investing activities</b>		
Acquisition of subsidiaries	-	8
Acquisition of plant and equipment and intangible assets	(5,593)	(2,429)
<b>Net cash used in investing activities</b>	<b>(5,593)</b>	<b>(2,421)</b>
<b>Cash flows from financing activities</b>		
Purchase of treasury shares	-	(559)
Interest paid	(3)	(4)
Repayment of hire purchase	(28)	(28)
<b>Net cash used in financing activities</b>	<b>(31)</b>	<b>(591)</b>
<b>Net decrease in cash and cash equivalents</b>	<b>(5,906)</b>	<b>(6,537)</b>
Effect of exchange rate changes on cash and cash equivalents	(703)	(310)
<b>Cash and cash equivalents at 1 January</b>	<b>10,080</b>	<b>16,927</b>
<b>Cash and cash equivalents at end of period (i)</b>	<b>3,471</b>	<b>10,080</b>

*i) Cash and cash equivalents*

Cash and cash equivalents included in the statement of cash flows comprise the following amounts:

Cash and bank balances	<u>3,471</u>	<u>10,080</u>
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The unaudited condensed consolidated statement of cash flows 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 condensed consolidated interim financial statements on pages 5 to 12.

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**NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

**A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRS”) 134 INTERIM FINANCIAL REPORTING**

**A1. Basis of Preparation**

The interim financial statements are unaudited and have been prepared in accordance with the reporting requirements outlined in 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 Malaysia 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 2014.

**A2. Auditors’ Report on the Preceding Annual Financial Statements**

The auditor’s report on the latest audited financial statements for the year ended 31 December 2014 was not subject to any audit qualification.

**A3. Seasonal or Cyclical Factors of Interim Operations**

The results of the Group were not materially affected by any significant seasonal or cyclical factors during the current quarter under review.

**A4. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows**

There were no unusual items affecting assets, liabilities, equity, net income or cash flow of the Group during the current quarter under review.

**A5. Material Changes in Estimates**

There were no material changes in estimates of amounts reported in prior financial years, which may have a material effect in the current quarter results.

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**A6. Issuance and Repayment of Debts and Equity Securities**

There were no issuance and repayment of debts and equity securities of the Group during the current quarter under review.

**A7. Dividends Paid or Proposed**

There were no dividends declared and paid for the current quarter under review.

**A8. Segmental Information**

The management determines that its geographical segments comprise the following markets which have similar characteristics:

- (i) Matured markets – countries which the Group has achieved stable penetration rate including Malaysia, Singapore, Thailand and Hong Kong.
- (ii) Emerging markets – countries with potential growth and penetration rate including Indonesia, Vietnam, Philippines and Cambodia.

**Segmental information by geographical segments for the twelve (12) months ended 31 December 2015.**

	<b>Matured markets RM'000</b>	<b>Emerging markets RM'000</b>	<b>Elimination RM'000</b>	<b>Total RM'000</b>
<b>Revenue</b>				
Sales to external customers	26,536	2,941	-	29,477
Inter-segment sales	1,993	514	(2,507)	-
Total revenue	<u>28,529</u>	<u>3,455</u>	<u>(2,507)</u>	<u>29,477</u>
<b>Results</b>				
Profit/(Loss) before taxation	167	(716)	(155)	(704)
Taxation	(603)	7	-	(596)
Loss for the period				<u><u>(1,300)</u></u>

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**Segmental information by geographical segments for the twelve (12) months ended  
31 December 2014.**

	<b>Matured markets RM'000</b>	<b>Emerging markets RM'000</b>	<b>Elimination RM'000</b>	<b>Total RM'000</b>
<b>Revenue</b>				
Sales to external customers	20,052	5,790	-	25,842
Inter-segment sales	14,788	344	(15,132)	-
Total revenue	<u>34,840</u>	<u>6,134</u>	<u>(15,132)</u>	<u>25,842</u>
<b>Results</b>				
Profit/ (Loss) before taxation	(24,200)	(70)	18,199	(6,071)
Taxation	(866)	(12)	28	<u>(851)</u>
Loss for the period				<u><u>(6,922)</u></u>

**A9. Valuation of Property, Plant and Equipment**

The Group did not revalue any of its property, plant and equipment during the current quarter under review.

**A10. Material Events Subsequent To the End of the Quarter**

There are no subsequent events which have a material impact on the financial statements under review.

**A11. Changes in Composition of the Group**

There were no changes in the composition of the Group for the current quarter under review.

**A12. Contingent Assets or Changes on Contingent Liabilities**

There were no contingent assets or contingent liabilities since the last statement of financial position date.

**A13. Significant Related Party Transaction**

The Directors of MTB are of the opinion that there are no related party transactions which would have material impact on the financial position and the business of the Group during the current financial quarter.

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**B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING  
REQUIREMENT OF BURSA SECURITIES FOR THE ACE MARKET**

**B1. Review of Performance**

The Group registered revenue of RM29.5 million for the twelve month ended 31 December 2015 as compared to RM25.8 million for the preceding twelve months ended 31 December 2014. Revenue from matured market had increased by RM6.5 million from RM20.0 million to RM26.5 million in whereas revenue from emerging markets decreased by RM2.9 million from RM5.8 million to RM2.9 million as compared to the preceding year corresponding quarter. The overall increase in revenue contributed by higher WAP and telco revenue as well as contribution from Cybersecurity mobile application. The Group registered a loss after tax of RM1.3 million, lower by 81% compared to the preceding year largely due to capitalization of development expenses in current year and favourable foreign exchange fluctuation movement for overseas subsidiaries.

**B2. Material Changes in Profit before Taxation In Comparison to the Previous Quarter**

The Group recorded a marginal profit before taxation of RM47,000 in the fourth quarter of 2015 as compared to loss before tax of RM110,000 in the immediate preceding quarter. This was mainly due to the lower profit margin from WAP and telco revenue in the current quarter. There were no material expenses incurred in the quarter under review except as disclosed in Note B12.

**B3. Future Prospect**

The Group will continue to focus on its core mobile messaging services and drive the existing and new products across the six (6) main countries of operation i.e. Malaysia, Singapore, Thailand, Hong Kong, Indonesia and Vietnam.

The Group will also continue to develop and market Cybersecurity and Internet-related mobile applications to provide further growth opportunities and at the same time explore opportunities in the internet-of-things (“IoT”) space.

Barring unforeseen circumstances, the Directors of MTB are optimistic of the prospects ahead.

**B4. Variance on Profit Forecast**

Not applicable as the Group has not issued any profit forecast.



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**B5. Taxation**

	<b>Individual Quarter</b>		<b>Cumulative Quarter</b>	
	<b>Current year quarter 31.12.2015 RM'000</b>	<b>Preceding year corresponding quarter 31.12.2014 RM'000</b>	<b>Current year to date 31.12.2015 RM'000</b>	<b>Preceding year corresponding period 31.12.2014 RM'000</b>
Current tax expense:				
Malaysian income tax	17	-	17	-
Foreign tax	(93)	435	602	86
	(76)	435	619	86
Deferred tax	(79)	-	(23)	765
	(155)	435	596	851

Malaysian income tax is calculated at the Malaysian statutory tax rate of 25% of the estimated assessable profit for the year. Taxation for other jurisdiction is calculated at the rate prevailing in the respective jurisdiction.

**B6. Status of Corporate Proposals**

The Company had on 23 June 2015 announced that Bursa Malaysia Securities Berhad (“Bursa Securities”) had, vide its letter dated 23 June 2015, approved the listing of and quotation for up to 23,154,000 new mTouche Shares to be issued pursuant to the Private Placement on the ACE Market of Bursa Securities.

The Private Placement exercise is delayed mainly due to the weak market sentiment subsequent to the approval date. The Company has on 9 December 2015 applied for extension of time from Bursa Securities to complete this exercise. Bursa Securities has vide its letter dated 13 January 2016, approved an extension of time from 23 December 2015 to 22 June 2016. The Company is working on completing this exercise before the expiry date.

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**B7. Borrowings and Debt Securities**

Save as disclosed below, there were no other borrowings or debt securities in the Group as at 31 December 2015.

**Short Term Borrowings**

	<b>As at 30.12.2015 RM'000</b>	<b>As at 31.12.2014 RM'000 (Audited)</b>
Hire Purchase	-	28
	-	28

**B8. Material Litigation**

**Pearl Legend International Limited and 2 others**

The Company had made an announcement on 15 September 2015 advising that during the case management held on 11 September 2015 the Court has been advised to apply for a substituted service against the 1st Defendant in Malaysia. In the meantime, the Company and MTSB and the 2nd and 3rd Defendants have agreed to proceed with mutual discovery between parties. The Judge has fixed 28 October 2015 for further case management.

Our Solicitors filed an application successfully for substituted service to serve the Notice of Writ, the Concurrent Writ and the Statement of Claim on the 1st Defendant by way of courier and advertisement and chosen newspapers in Hong Kong and British Virgin Islands. The substituted services were completed by 9 January 2016. However, the first defendant failed to enter appearance within the specified time.

Our Solicitors have advised the Court that the Company will enter judgement against the defendant at the end of the trial which is expect to commence in April 2016.

**B9. Dividends**

No dividend was declared and paid during the current quarter under review.

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**B10. (Losses)/Earnings Per Share**

The (losses)/earnings per share has been calculated based on the (loss)/profit for the period attributable to ordinary equity holder divided by the weighted number of ordinary shares of RM0.10 each in issue during the period, excluding treasury shares held by the Company.

	<b>Fourth quarter ended</b>		<b>Twelve (12) months ended</b>	
	<b>31.12.2015</b>	<b>31.12.2014</b>	<b>31.12.2015</b>	<b>31.12.2014</b>
(Loss)/Profit for the period attributable to the ordinary equity holder RM ('000)	372	(3,887)	(1,130)	(7,089)
Weighted average number of ordinary shares in issue ('000)	215,515	215,515	215,515	215,515
Basic (loss)/earnings per share attributable to equity holder (sen)	0.17	(1.80)	(0.52)	(3.29)
Diluted (loss)/earnings per share attributable to equity holders (sen) the ordinary equity holder RM ('000)	0.17	(1.80)	(0.52)	(3.29)

The outstanding warrants have been excluded from the computation of diluted earnings per share as the exercise of warrants to ordinary shares would be antidilutive. There were no other transactions involving the potential dilution of ordinary shares in issue.

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**B11. Disclosure of Realised and Unrealised (Losses)/ Profits**

	<b>As at 31.12.2015 RM'000</b>	<b>As at 31.12.2014 RM'000 (Audited)</b>
Total accumulated (losses)/ profits of MTB and its subsidiaries :		
- Realised	(70,671)	(40,951)
- Unrealised	2,841	519
	(67,830)	(40,432)
Add/(Less): Consolidated adjustments	41,861	15,586
	(25,969)	(24,846)

Unrealised (losses)/ profits include unrealised gain/loss on foreign exchange and deferred tax.

**B12. (Loss)/Profit Before Tax**

The following items have been included in arriving at profit before tax:

	<b>Individual Quarter</b>		<b>Cumulative Quarter</b>	
	<b>Current Year Quarter 31.12.2015 RM'000</b>	<b>Preceding Year Quarter 31.12.2014 RM'000</b>	<b>Current Year To Date 31.12.2015 RM'000</b>	<b>Preceding Year To Date 31.12.2014 RM'000</b>
Interest income	(17)	(550)	(75)	(653)
Other income	(1,274)	(558)	(1,368)	(657)
Interest expenses	-	47	3	88
Depreciation and amortisation	521	121	1,235	409
Write-off of plant and equipment	-	-	1	-
Write-off of receivable	-	-	-	1
Impairment of goodwill	-	-	-	252
Impairment of development costs	-	1,220	-	1,220
Impairment of receivables	101	-	101	-
Foreign exchange loss/(gain)	(812)	6	(2,735)	97

The following items are not applicable for the quarter/ year:

1. Provision for and write off of inventories
2. (Gain)/loss on derivatives
3. Loss on disposal of unquoted investments
4. Exceptional items