

**CONSOLIDATED INTERIM FINANCIAL STATEMENTS**  
**FOR THE QUARTER ENDED 30 SEPTEMBER 2023**

The Board of Directors of mTouche Technology Berhad is pleased to announce the following unaudited consolidated financial statements for the quarter ended 30 September 2023 which should be read in conjunction with the audited consolidated financial statements for the financial year ended 30 September ("FYE") 2022 and the accompanying explanatory notes attached to the unaudited consolidated financial statements.

**CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		Current Period Quarter 30.09.2023 RM'000	Preceding Year Quarter 30.09.2022 RM'000	Current Period-to-date 30.09.2023 RM'000	Preceding Year-to-date 30.09.2022 RM'000
Revenue	A9	10,487	4,968	15,695	19,741
Cost of sales		(9,629)	(1,687)	(12,686)	(15,149)
Gross profit		858	3,281	3,009	4,592
Other income		278	1,067	1,512	2,127
Administrative expenses		(1,677)	(2,471)	(5,721)	(4,381)
Other expenses		(50,697)	(8,705)	(62,596)	(12,406)
Finance costs		(66)	(132)	(259)	(235)
<b>Loss before tax</b>		<b>(51,304)</b>	<b>(6,960)</b>	<b>(64,055)</b>	<b>(10,303)</b>
Tax (expenses)/income	B7	(2,251)	85	(2,251)	85
<b>Loss for the financial period</b>		<b>(53,555)</b>	<b>(6,875)</b>	<b>(66,306)</b>	<b>(10,218)</b>
<b>Other comprehensive loss:-</b>					
<b>Item that will be reclassified subsequently to profit or loss</b>					
Exchange differences on translating foreign operation, net of tax		(421)	(2,617)	(438)	(2,619)
Other comprehensive loss for the financial period, net of tax		(421)	(2,617)	(438)	(2,619)
<b>Total comprehensive loss for the financial period</b>		<b>(53,976)</b>	<b>(9,492)</b>	<b>(66,744)</b>	<b>(12,837)</b>
<b>Loss for the financial period attributable to:-</b>					
- Owners of the Company	B13	(53,521)	(6,671)	(66,216)	(9,994)
- Non-controlling interests		(34)	(204)	(90)	(224)
		<u>(53,555)</u>	<u>(6,875)</u>	<u>(66,306)</u>	<u>(10,218)</u>
Total comprehensive loss attributable to:-					
- Owners of the Company		(54,022)	(9,670)	(66,744)	(13,016)
- Non-controlling interests		46	178	-	179
		<u>(53,976)</u>	<u>(9,492)</u>	<u>(66,744)</u>	<u>(12,837)</u>
<b>Losses per share attributable to the owner of the company</b>					
Basic (sen)	B13	(5.78)	(0.72)	(7.15)	(1.08)
Diluted (sen)		(5.78)	(0.72)	(7.15)	(1.08)

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**FOR THE QUARTER ENDED 30 SEPTEMBER 2023**

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	As at 30.09.2023 RM'000 (unaudited)	As at 30.09.2022 RM'000 (audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	28,310	19,306
Right-of-use assets	386	644
Intangible assets	-	22,654
Deferred tax assets	-	2,177
Total non-current assets	<u>28,696</u>	<u>44,781</u>
<b>Current assets</b>		
Trade receivables	11,180	10,158
Other receivables	8,480	29,052
Other investments	129	85
Tax recoverable	589	130
Cash and bank balances	46,655	66,335
Total current assets	<u>67,033</u>	<u>105,760</u>
<b>Total assets</b>	<u><u>95,729</u></u>	<u><u>150,541</u></u>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
<b>Equity attributable to owners of the company</b>		
Share capital	242,386	242,386
Reserves	(5,325)	(4,887)
Accumulated losses	(157,216)	(91,000)
Non-controlling interests	79,845 (1,821)	146,499 (1,731)
Total equity	<u>78,024</u>	<u>144,768</u>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Lease liabilities	292	397
Deferred tax liabilities	16	-
Defined benefits obligations	755	569
Total non-current liabilities	<u>1,063</u>	<u>966</u>
<b>Current liabilities</b>		
Trade payables	11,443	2,009
Other payables	4,967	2,586
Lease liabilities	232	212
Total current liabilities	<u>16,642</u>	<u>4,807</u>
Total liabilities	<u>17,705</u>	<u>5,773</u>
<b>Total equity and liabilities</b>	<u><u>95,729</u></u>	<u><u>150,541</u></u>
<b>Net assets per share (sen)</b>	<u>8.42</u>	<u>15.62</u>



**MTOUCHE TECHNOLOGY BERHAD**  
**Registration No.: 200401017892 (656395-X)**  
**(Incorporated in Malaysia)**

**CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30 SEPTEMBER 2023**

**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

	[----- Non-distributable -----]				Distributable				
	Share capital RM'000	Foreign currency translation reserve RM'000	Warrants reserve RM'000	Discount on shares RM'000	Other capital reserve RM'000	Accumulated losses RM'000	Total RM'000	Non- controlling interests RM'000	Total RM'000
As at 1 October 2022	242,386	(6,352)	39,716	(39,716)	1,465	(91,000)	146,499	(1,731)	144,768
Loss for the financial period	-	-	-	-	-	(66,216)	(66,216)	(90)	(66,306)
Other comprehensive loss for the financial period - Exchange translation differences, net of tax	-	(438)	-	-	-	-	(438)	-	(438)
Total comprehensive loss for the financial period	-	(438)	-	-	-	(66,216)	(66,654)	(90)	(66,744)
As at 30 September 2023 (unaudited)	242,386	(6,790)	39,716	(39,716)	1,465	(157,216)	79,845	(1,821)	78,024
	[----- Non-distributable -----]				Distributable				
	Share capital RM'000	Foreign currency translation reserve RM'000	Warrants reserve RM'000	Discount on shares RM'000	Other capital reserve RM'000	Accumulated losses RM'000	Total RM'000	Non- controlling interests RM'000	Total RM'000
As at 1 October 2021	242,386	(3,717)	39,716	(39,716)	1,465	(80,085)	160,049	(1,686)	158,363
Loss for the financial period	-	-	-	-	-	(9,994)	(9,994)	(224)	(10,218)
Other comprehensive loss for the financial period - Exchange translation differences, net of tax	-	(2,619)	-	-	-	-	(2,619)	179	(2,440)
Total comprehensive loss for the financial period	-	(2,619)	-	-	-	(9,994)	(12,613)	(45)	(12,658)
As at 30 September 2022 (unaudited)	242,386	(6,336)	39,716	(39,716)	1,465	(90,079)	147,436	(1,731)	145,705

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**CONSOLIDATED STATEMENT OF CASH FLOWS**

	<b>Current Period Quarter 30.09.2023 RM'000</b>	<b>Preceding Year Quarter 30.09.2022 RM'000</b>
<b>Operating activities</b>		
Loss before tax	(64,055)	(10,303)
Adjustments for:-		
Depreciation and amortisation	7,460	6,333
Gain on disposal of property, plant and equipment	-	(92)
Impairment loss on financial assets	8,435	3
Impairment loss on intangible assets	45,876	3,811
Interest expenses	259	235
Interest income	(1,338)	(1,920)
Provision of defined benefit obligation	152	141
Revaluation (gain)/loss on other investment	(44)	423
Unrealised gain on foreign exchange	(932)	(4,095)
	(4,187)	(5,464)
Operating loss before working capital changes	(4,187)	(5,464)
Changes in working capital:-		
Receivables	10,442	(10,249)
Payables	11,649	(2,369)
	17,904	(18,082)
Cash generated from/(used in) operations	17,904	(18,082)
Tax paid	(456)	(87)
	17,448	(18,169)
Net cash from/(used in) operating activities	17,448	(18,169)
<b>Investing activities</b>		
Additions to intangible assets	(28,148)	(1,680)
Purchase of property, plant and equipment	(11,118)	(18,693)
Proceeds from disposal of property, plant and equipment	-	182
Interest received	1,338	1,920
	(37,928)	(18,271)
Net cash used in investing activities	(37,928)	(18,271)
<b>Financing activities</b>		
Interest paid	(259)	(235)
Payment of lease liabilities	4	(860)
	(255)	(1,095)
Net cash used in financing activities	(255)	(1,095)
<b>CASH AND CASH EQUIVALENTS</b>		
Net decrease	(20,735)	(37,535)
Effects of changes in foreign exchange rate	1,056	2,575
Brought forward	66,334	101,295
	46,655	66,335
Carried forward	46,655	66,335
Cash and cash equivalents at the end of the financial period comprise the following:-		
Cash and bank balances	30,526	50,578
Fixed deposits with maturity of three months or more	16,129	15,757
	46,655	66,335

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**NOTES TO THE 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 FYE 2022 and the accompanying explanatory notes attached to the interim financial statements.

These explanatory notes provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since FYE 2022.

**A2. Accounting Policies**

The accounting policies and methods of computation used in the interim financial statements are consistent with those adopted in the audited financial statements of the Group for FYE 2022 except for the changes in accounting policies and presentation resulting from the adoption of new and revised MFRSs and amendments to MFRSs that are effective for financial periods beginning on or after 1 January 2022.

The Group has adopted the following Amendments to Standards during the financial period.

**MFRS effective for financial periods beginning on or after 1 January 2022**

Amendment to MFRS 3	<i>Business Combinations- Reference to the Conceptual Framework</i>
Amendment to MFRS 116	<i>Property, Plant and Equipment – Proceeds before Intended Use</i>
Amendments to MFRS 137	<i>Provisions, Contingent Liabilities and Contingent Assets – Onerous Contract – Cost of Fulfilling a Contract</i>
Amendment to MFRSs	<i>Annual Improvements to MFRS Standards 2018-2020</i>

The adoption of the above pronouncements did not have material impact on the financial statements of the Group.

The Group has not adopted the following new MFRSs and amendments to MFRSs issued by the Malaysian Accounting Standards Board:-

**MFRS effective for financial periods beginning on or after 1 January 2023**

MFRS 17	<i>Insurance Contracts</i>
Amendments to MFRS 4	<i>Extension of the Temporary Exemption from Applying MFRS 9</i>
Amendments to MFRS 17	<i>Insurance Contracts</i>
Amendments to MFRS 17	<i>Initial Application of MFRS 17 and MFRS 9 – Comparative Information</i>
Amendment to MFRS 101	<i>Presentation of Financial Statements - Classification of Liabilities as Current or Non-current</i>
Amendment to MFRS 101	<i>Disclosure of Accounting Policies</i>
Amendment to MFRS 108	<i>Definition of Accounting Estimates</i>
Amendments to MFRS 112	<i>Deferred Tax related to Assets and Liabilities arising from a Single Transaction</i>
Amendment to MFRS 16	<i>Leases-Lease Liability in a Sale and Leaseback</i>
Amendment to MFRS 101	<i>Presentation of Financial Statements-Non-current liabilities with Covenants</i>

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**A2. Accounting Policies (Cont'd)**

The Group has not adopted the following new MFRSs and amendments to MFRSs issued by the Malaysian Accounting Standards Board (Cont'd):-

**MFRS effective for financial periods beginning on or after 1 January 2024**

Amendments to MFRS 10 and MFRS 128	<i>Sales or Contribution of Assets between an Investor and its Associate or Joint Venture</i>
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The Group is in the process of assessing the impact of implementing these Standards, since the effects would only be observable for the future financial years.

**A3. Auditors' Report on the Preceding Annual Financial Statements**

The auditor's report on the latest audited financial statements for the FYE 2022 was not subject to any audit qualification.

**A4. 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 financial quarter.

**A5. 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 financial quarter.

**A6. 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 financial quarter results.

**A7. Issues, Repurchases, and Repayments of Debt and Equity Securities**

There were no issues, repurchases, and repayments of debts and equity securities of the Group during the current financial quarter.

**A8. Dividends Paid**

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

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**A9. 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, Thailand and Hong Kong.
- (ii) Emerging markets – countries with potential growth and penetration rate including Indonesia, Vietnam, Philippines and Cambodia.

The segmental information are as follows:-

	<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	15,326	369	-	15,695
Inter-segment sales	-	268	(268)	-
<b>Total revenue</b>	<b>15,326</b>	<b>637</b>	<b>(268)</b>	<b>15,695</b>
<b>Results</b>				
Loss before tax	(63,567)	(492)	4	(64,055)
Tax expenses	(2,251)	-	-	(2,251)
<b>Loss for the period</b>	<b>(65,818)</b>	<b>(492)</b>	<b>4</b>	<b>(66,306)</b>

**A10. Valuation of Property, Plant and Equipment**

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

**A11. Material Events Subsequent to the End of the Quarter**

There were no other material events subsequent to the end of the current financial quarter up to the date of this report.

**A12. Changes in Composition of the Group**

The Company had acquired additional 1 ordinary shares at par value of RM1, representing (100%) of the total issued and paid-up capital of mTouche Healthcare Sdn. Bhd., a subsidiary of the Company for a total consideration of RM1.

Other than disclosure above, there were no other changes in the composition of the Group for the current financial quarter up to the date of this report.

**A13. Contingent Assets or Changes on Contingent Liabilities**

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

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**A14. Significant Related Party Transaction**

The Directors 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.

**A15. Fair Value Measurement**

The financial assets maturing within the next 12 months reasonably approximate their fair values due to the relatively short-term maturity of the financial instruments.

Fair value hierarchy

The table below analyses financial instrument carried at fair value, by valuation method. The different levels have been defined as follows:-

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for assets or liabilities, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3: Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

	<b>As at 30.09.2023 RM'000</b>	<b>As at 30.09.2022 RM'000</b>
<u>Level 1</u>		
Other investments	129	85

There were no transfers between level 1 and level 2 in the reporting period.

The carrying amounts of other financial assets and liabilities are reasonable approximation of fair values, either due to their short-term nature or that they are floating rate instruments that are re-priced to market interest rates on or near the reporting date except as indicated in their respective notes.

The Group does not have any financial liabilities carried at fair value nor any financial instruments classified as Level 2 and Level 3 as at 30 September 2023.

**A16. Capital Commitments**

Capital commitments not provided for in the financial statements as at 30 September 2023 are as follows:-

	<b>As at 30.09.2023 RM'000</b>	<b>As at 30.09.2022 RM'000</b>
Authorised and contracted for:- - Property, plant and equipment	10,896	-



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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**

**Statement of Profit & Loss and Other Comprehensive Income**

Group Results	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Period Quarter 30.09.2023 RM'000	Preceding Year Quarter 30.09.2022 RM'000	Current Period Period to Date 30.09.2023 RM'000	Preceding Year Year to Date 30.09.2022 RM'000
Revenue	10,487	4,968	15,695	19,741
Gross profit	858	3,281	3,009	4,592
Loss before tax	(51,304)	(6,960)	(64,055)	(10,303)

The Group revenue for the current quarter under review of is RM10.49 million. The revenue was generated mainly from:-

- mTouche (Thailand) Co. Ltd. on improved messaging content services and ThaiToon apps; and
- mTouche International Sdn. Bhd. on sales of IT products in bulk.

The Group recorded loss before tax for the current quarter under review of RM51.30 million which was mainly due to depreciation of property, plant and equipment and amortisation of intangible assets of RM3.50 million and impairment loss on intangible assets of RM38.75 million.

**B2. Material Changes in Loss before Tax for the Quarter Compared with Immediate Preceding Quarter**

	Current Period Quarter 30.09.2023 RM'000	Immediate Preceding Quarter 30.06.2023 RM'000
Revenue	10,487	1,227
Loss before tax	(51,304)	(4,131)

The Group's revenue had increased from RM1.22 million in the immediate preceding quarter to RM10.49 million during the current financial quarter, an increase of more than 100% which is due to increase in revenue on sales of IT products in bulk during current financial quarter.

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**CONSOLIDATED INTERIM FINANCIAL STATEMENTS**  
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**B3. Commentary on Prospects**

The Group's core businesses, which include telco services, digital media contents, and advertising, the Group will keep putting more effort into streamlining its operations, pursuing improvements in its goods and services along with other initiatives like brand-rebuilding, continuing to release new apps to meet consumer demand, and increasing operational effectiveness.

The Group purchased two (2) lots of commercial properties at Troika KLCC, which is strategically located at KL City Centre for the Group's long-term sustainable recurring income business. This was done as part of the Group's diversification into Healthcare related businesses to set up its lifestyle Wellness and Recovery services. The two lot of commercial units is in renovation for future wellness and recovery business purpose. Meanwhile, the demand for Covid-19 test kits sold by the Group has decreased, and there is now more competition from other distributors and a lower profit margin.

Based on the aforementioned, the Group is cautiously anticipating the long-term policies of the Malaysian government that will lead to more regulations that are consistent on economic activity, clarity for corporate operations, and improved attitudes toward consumer confidence.

**B4. Variation on Revenue or Profit Estimate, Forecast, Projection or Internal Targets**

Not applicable.

**B5. Variance of Actual Profit After Tax and Minority Interest and the Forecast Profit after Tax and Minority Interest**

Not applicable.

**B6. Shortfall in the Profit Guarantee**

Not applicable.

**B7. Tax Expenses**

	Current Period Quarter (unaudited) 30.09.2023	Current Period Period to Date (unaudited) 30.09.2023
Current tax expense		
- Current	151	151
Deferred tax expense		
- Origination of temporary differences	2,100	2,100
<b>Total</b>	<b>2,251</b>	<b>2,251</b>

Income tax expense is recognised in each quarter based on the best estimate of the weighted average annual income tax rate expected for the full financial year.

**B8. Status of Corporate Proposals**

There are no corporate proposals announced but not completed as at the date of this report.

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**B9. Utilisation of Proceeds Raised from Corporate Proposal**

On 3 June 2021, the proceeds raised from the renounceable rights issue with free detachable warrants amounting RM79.42 million.

Purpose	Proposed Utilisation	Actual Utilisation	Unutilised Proceeds	Intended Timeframe for Utilisation	Deviation amount		Explanation (if the deviations > 5%)
	RM'000	RM'000	RM'000		RM'000	%	
Expansion of the Distribution and Sale of Test Kits Business	10,000	10,000	-	Within 12 months	-	-	N/A
Funding for the Wellness Business	56,000	20,751	35,249	within 36 months	-	-	N/A
Working capital	12,432	12,432	-	within 24 months	-	-	N/A
Expenses in relation to the Corporate Exercise	1,000	1,000	-	Immediate	-	-	N/A
<b>Total</b>	<b>79,432</b>	<b>44,183</b>	<b>35,249</b>				

**B10. Borrowings and Debts Securities**

There were no borrowings or debt securities in the Group as at 30 September 2023.

**B11. Material Litigation**

There were no significant changes in material litigation as at the date of this report.

**B12. Dividends**

No dividend was declared and paid during the current financial quarter.

**B13. Losses per share**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Period Quarter 30.09.2023	Preceding Year Quarter 30.09.2022	Current Period Period to Date 30.09.2023	Preceding Year Year to Date 30.09.2022
Losses attributable to ordinary shareholders of the Company (RM'000)	(53,521)	(6,671)	(66,216)	(9,994)
Weighted average number of ordinary shares in issue ('000)	926,719	926,719	926,719	926,719
Basic & diluted losses per share (sen)	(5.78)	(0.72)	(7.15)	(1.08)

The diluted losses per ordinary share is same as the basic losses per share as the average market price of the ordinary shares during the current financial quarter was lower than the exercise price of the warrants and the Company has no other dilutive potential ordinary shares in issue as at the end of the current financial quarter.

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**B14. Note to the Statements of Profit or Loss and Other Comprehensive Income**

Loss before tax has been determined after (crediting)/charging, amongst others, the followings items:-

	<u>INDIVIDUAL QUARTER</u>		<u>CUMULATIVE QUARTER</u>	
	<u>Current</u> <u>Period Quarter</u> <u>30.09.2023</u> <u>RM'000</u>	<u>Preceding</u> <u>Year Quarter</u> <u>30.09.2022</u> <u>RM'000</u>	<u>Current</u> <u>Period to Date</u> <u>30.09.2023</u> <u>RM'000</u>	<u>Preceding</u> <u>Year to Date</u> <u>30.09.2022</u> <u>RM'000</u>
Interest income	(353)	(353)	(1,338)	(1,920)
Depreciation and amortisation	3,503	3,353	7,460	6,333
Gain on disposal of property, plant and equipment	-	-	-	(92)
Foreign exchange gain	(154)	(3,192)	(878)	(3,803)
Interest expenses	66	56	259	235
Impairment loss on intangible assets	38,754	-	45,876	-
Impairment loss on financial assets	8,435	-	8,435	-
Revaluation gain on other investment	(28)	-	(44)	-

Save for the above, the other items as required under Chapter 9 Appendix 9B (16) of the Ace Market Listing Requirements of Bursa Malaysia Securities Berhad are not applicable.

**B15. Foreign Currency Risk Management**

The Group does not enter any foreign currency contracts during the current financial quarter.

**B16. Trade Receivables**

	<u>As at</u> <u>30.09.2023</u> <u>RM'000</u> <u>(unaudited)</u>	<u>As at</u> <u>30.09.2022</u> <u>RM'000</u> <u>(audited)</u>
Neither past due nor impaired	18,508	8,276
Past due but not impaired:		
1-30 days	-	480
31-60 days	-	3
More than 60 days	19,386	14,677
Past due and impaired	(19,386)	(13,278)
	18,508	10,158

**By Order of the Board,**

**NG SALLY (MAICSA 7060343)**  
**GOH XIN YEE (LS 0010359)**  
**Company Secretary**  
**30 November 2023**