



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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS
FOR THE QUARTER ENDED 30 JUNE 2024

The Board of Directors of mTouche Technology Berhad is pleased to announce the following unaudited consolidated financial statements for the quarter ended 30 June 2024 which should be read in conjunction with the audited consolidated financial statements for the financial year ended 30 September (“FYE”) 2023 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 30.06.2024 RM'000 | Preceding Year Quarter 30.06.2023 RM'000 | Current Period-to-date 30.06.2024 RM'000 | Preceding Year-to-date 30.06.2023 RM'000 |
| Revenue | | 1,341 | 1,227 | 7,959 | 5,208 |
| Cost of sales | | (1,054) | (630) | (6,740) | (3,057) |
| Gross profit | | 287 | 597 | 1,219 | 2,151 |
| Other income | | 230 | 636 | 1,519 | 1,234 |
| Administrative expenses | | (1,235) | (1,267) | (3,886) | (4,044) |
| Other expenses | | (2,658) | (3,972) | (4,304) | (11,899) |
| Finance costs | | (159) | (125) | (435) | (193) |
| Loss before tax | | (3,535) | (4,131) | (5,887) | (12,751) |
| Tax expenses | B7 | - | - | - | - |
| Loss for the financial period | | (3,535) | (4,131) | (5,887) | (12,751) |
| Other comprehensive income/(loss):- | | | | | |
| Item that will be reclassified subsequently to profit or loss | | | | | |
| Exchange differences on translating foreign operation, net of tax | | 98 | (1,727) | (154) | (17) |
| Other comprehensive income/(loss) for the financial period, net of tax | | 98 | (1,727) | (154) | (17) |
| Total comprehensive loss for the financial period | | (3,437) | (5,858) | (6,041) | (12,768) |
| Loss for the financial period attributable to:- | | | | | |
| - Owners of the Company | B13 | (3,520) | (4,108) | (5,824) | (12,695) |
| - Non-controlling interests | | (15) | (23) | (63) | (56) |
| | | (3,535) | (4,131) | (5,887) | (12,751) |



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CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
(CONT'D)

| | INDIVIDUAL QUARTER | | CUMULATIVE QUARTER | |
|--|---------------------------|-----------------------|---------------------------|------------------------|
| | Current | Preceding | Current | Preceding |
| | Period | Year | Period-to-date | Year-to-date |
| | Quarter | Quarter | 30.06.2024 | 30.06.2023 |
| | 30.06.2024 | 30.06.2023 | | |
| Note | RM'000 | RM'000 | RM'000 | RM'000 |
| Total comprehensive loss attributable to:- | | | | |
| - Owners of the Company | (3,498) | (5,760) | (6,139) | (12,722) |
| - Non-controlling interests | <u>61</u> | <u>(98)</u> | <u>98</u> | <u>(46)</u> |
| | <u>(3,437)</u> | <u>(5,858)</u> | <u>(6,041)</u> | <u>(12,768)</u> |
| Losses per share attributable to the owner of the company | | | | |
| Basic (sen) | B13 | | | |
| | <u>(0.38)</u> | <u>(0.44)</u> | <u>(0.63)</u> | <u>(1.37)</u> |
| Diluted (sen) | | | | |
| | <u>(0.38)</u> | <u>(0.44)</u> | <u>(0.63)</u> | <u>(1.37)</u> |



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CONSOLIDATED STATEMENT OF FINANCIAL POSITION

| | As at 30.06.2024 RM'000 (unaudited) | As at 30.09.2023 RM'000 (audited) |
|---|--|--|
| ASSETS | | |
| Non-current assets | | |
| Property, plant and equipment | 32,140 | 27,936 |
| Right-of-use assets | 1,161 | 1,705 |
| Intangible assets | 642 | -* |
| Total non-current assets | 33,943 | 29,641 |
| Current assets | | |
| Trade receivables | 4,586 | 14,057 |
| Other receivables | 9,566 | 7,483 |
| Other investments | 121 | 129 |
| Tax recoverable | 366 | 265 |
| Cash and bank balances | 51,708 | 46,656 |
| Total current assets | 66,347 | 68,590 |
| Total assets | 100,290 | 98,231 |
| EQUITY AND LIABILITIES | | |
| EQUITY | | |
| Equity attributable to owners of the company | | |
| Share capital | 242,386 | 242,386 |
| Reserves | (5,487) | (5,333) |
| Accumulated losses | (161,657) | (155,833) |
| Non-controlling interests | 75,242 | 81,220 |
| | (1,784) | (1,819) |
| Total equity | 73,458 | 79,401 |
| LIABILITIES | | |
| Non-current liabilities | | |
| Lease liabilities | 559 | 1,071 |
| Bank borrowings | 8,904 | - |
| Defined benefits obligations | 732 | 827 |
| Total non-current liabilities | 10,195 | 1,898 |
| Current liabilities | | |
| Trade payables | 10,743 | 13,792 |
| Other payables | 4,524 | 2,360 |
| Bank borrowings | 687 | - |
| Lease liabilities | 683 | 667 |
| Tax payables | - | 113 |
| Total current liabilities | 16,637 | 16,932 |
| Total liabilities | 26,832 | 18,830 |
| Total equity and liabilities | 100,290 | 98,231 |
| Net assets per share (sen) | 7.93 | 8.57 |

Remark:

* Less than RM1,000



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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 2023 | 242,386 | (6,798) | 39,716 | (39,716) | 1,465 | (155,833) | 81,220 | (1,819) | 79,401 |
| Transactions with owners:- | | | | | | | | | |
| Expiry of Warrant D | - | - | (39,716) | 39,716 | - | - | - | - | - |
| Total transactions with owners | - | - | (39,716) | 39,716 | - | - | - | - | - |
| Loss for the financial period | - | - | - | - | - | (5,824) | (5,824) | (63) | (5,887) |
| Other comprehensive (loss)/income for the financial period | | | | | | | | | |
| - Exchange translation differences, net of tax | - | (154) | - | - | - | - | (154) | 98 | (56) |
| Total comprehensive (loss)/income for the financial period | - | (154) | - | - | - | (5,824) | (5,978) | 35 | (5,943) |
| As at 30 June 2024 | 242,386 | (6,952) | - | - | 1,465 | (161,657) | 75,242 | (1,784) | 73,458 |



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CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (CONT'D)

| | [----- 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 | - | - | - | - | - | (12,695) | (12,695) | (56) | (12,751) |
| Other comprehensive loss for the financial period - Exchange translation differences, net of tax | - | (17) | - | - | - | - | (17) | (46) | (63) |
| Total comprehensive loss for the financial period | - | (17) | - | - | - | (12,695) | (12,712) | (102) | (12,814) |
| As at 30 June 2023 | 242,386 | (6,369) | 39,716 | (39,716) | 1,465 | (103,695) | 133,787 | (1,833) | 131,954 |



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CONSOLIDATED STATEMENT OF CASH FLOWS

| | Current Period Quarter 30.06.2024 RM'000 | Preceding Year Quarter 30.06.2023 RM'000 |
|---|---|---|
| Operating activities | | |
| Loss before tax | (5,887) | (12,751) |
| Adjustments for:- | | |
| Depreciation and amortisation | 1,291 | 3,958 |
| Interest expenses | 435 | 193 |
| Interest income | (673) | (985) |
| Impairment loss on intangible assets | - | 7,122 |
| Impairment loss on other receivables | 1,833 | - |
| Provision of defined benefit obligation | (90) | (59) |
| Fair value gain on other investment | 8 | (16) |
| Unrealised gain on foreign exchange | (618) | (766) |
| Operating loss before working capital changes | (3,701) | (3,304) |
| Changes in working capital:- | | |
| Receivables | 5,453 | (6,403) |
| Payables | (832) | 9,472 |
| Cash generated from/(used in) operations | 920 | (235) |
| Tax paid | (212) | (222) |
| Net cash from/(used in) operating activities | 708 | (457) |
| Investing activities | | |
| Additions to intangible assets | (643) | (328) |
| Purchase of property, plant and equipment | (4,952) | (8,941) |
| Interest received | 673 | 985 |
| Net cash used in investing activities | (4,922) | (8,284) |
| Financing activities | | |
| Interest paid | (435) | (193) |
| Drawdown of term loans | 10,000 | - |
| Repayment of term loans | (409) | - |
| Repayment of lease liabilities | (497) | (84) |
| Net cash from/(used in) financing activities | 8,659 | (277) |
| CASH AND CASH EQUIVALENTS | | |
| Net increase/(decrease) | 4,445 | (9,018) |
| Effects of changes in foreign exchange rate | 607 | 1,171 |
| Brought forward | 46,656 | 66,334 |
| Carried forward | 51,708 | 58,487 |



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CONSOLIDATED STATEMENT OF CASH FLOWS (CONT'D)

| | Current Period Quarter 30.06.2024 RM'000 | Preceding Year Quarter 30.06.2023 RM'000 |
|---|---|---|
| Cash and cash equivalents at the end of the financial period comprise the following:- | | |
| Cash and bank balances | 34,990 | 42,378 |
| Fixed deposits with maturity of three months or more | <u>16,718</u> | <u>16,109</u> |
| | <u>51,708</u> | <u>58,487</u> |

CONSOLIDATED INTERIM FINANCIAL STATEMENTS
FOR THE QUARTER ENDED 30 JUNE 2024

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 2023 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 2023.

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 2023

| | |
|------------------------|--|
| MFRS 17 | <i>Insurance Contracts</i> |
| Amendments to MFRS 4 | <i>Insurance Contracts – Extension of the temporary exemption from applying MFRS 9</i> |
| Amendments to MFRS 17 | <i>Insurance Contracts</i> |
| Amendment to MFRS 101 | <i>Presentation of Financial Statements - Classification of liabilities as current or non-current</i> |
| Amendment to MFRS 108 | <i>Accounting Policies, Changes in Accounting Estimates and Errors: Definition of Accounting Estimates</i> |
| Amendments to MFRS 112 | <i>Income Taxes – Deferred Tax related to Assets and Liabilities arising from a Single Transaction</i> |

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS
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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 :-

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

| | |
|--------------------------------------|--|
| Amendments to MFRS 101 | <i>Non-current Liabilities with Covenants</i> |
| Amendments to MFRS 16 | <i>Lease Liability in a Sale and Leaseback</i> |
| Amendments to MFRS 107 and MFRS 7 | <i>Supplier Finance Arrangements</i> |
| Amendment to MFRS 7 | <i>Financial Instruments: - Disclosures</i> |

MFRS effective for financial periods beginning on or after 1 January 2025

| | |
|---------------------------------------|--|
| Amendments to MFRS 121 | <i>Lack of Exchangeability</i> |
| Amendments to MFRS 10 and MFRS 128 | <i>Sale or Contribution of Assets between an Investor and its Associates or Join Venture</i> |

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 2023 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.

CONSOLIDATED INTERIM FINANCIAL STATEMENTS
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A9. Segmental Information

No segmental information is prepared as the main business segment of the Group are in matured markets – countries which the Group has achieved stable penetration rate including Malaysia, Thailand and Hong Kong.

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

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.

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.

CONSOLIDATED INTERIM FINANCIAL STATEMENTS
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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).

| | As at 30.06.2024 RM'000 | As at 30.09.2023 RM'000 |
|-------------------------------------|--|--|
| <u>Level 1</u> Other investments | 121 | 129 |

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 June 2024.

A16. Capital Commitments

There were no capital commitments for the current financial quarter.

CONSOLIDATED INTERIM FINANCIAL STATEMENTS
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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 30.06.2024 RM'000 | Preceding Year Quarter 30.06.2023 RM'000 | Current Period Quarter 30.06.2024 RM'000 | Preceding Year Quarter 30.06.2023 RM'000 |
| Revenue | 1,341 | 1,227 | 7,959 | 5,208 |
| Gross profit | 287 | 597 | 1,219 | 2,151 |
| Loss before tax | (3,535) | (4,131) | (5,887) | (12,751) |

The Group revenue for the current quarter under review was RM1.34 million. The revenue was generated mainly from:-

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

The Group revenue recorded RM1.34 million for current quarter as compared to RM1.22 million for preceding year quarter, which increase of RM0.12 million, mainly due to increase of revenue in ThaiToon apps from its subsidiary company, mTouche (Thailand) Co. Ltd.

The Group recorded loss before tax of RM3.53 million for current quarter as compared to RM4.13 million for preceding year quarter, which decrease of RM0.60 million which was mainly due to depreciation of property, plant and equipment and amortisation of intangible assets, impairment loss on other receivables.

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

| | Current Period Quarter 30.06.2024 RM'000 | Immediate Preceding Quarter 31.03.2024 RM'000 |
|-----------------|---|--|
| Revenue | 1,341 | 1,381 |
| Loss before tax | (3,535) | (746) |

The Group recorded loss before tax of RM3.54 million during the financial quarter comparing to loss before tax of RM0.75 million in the immediate preceding quarter, an increase of more than 100% which was due to depreciation of property, plant and equipment and amortisation of intangible assets of RM0.43 million, interest expense of RM0.16 million and impairment loss on other receivables of RM1.83 million.

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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.

In recent years, the global health and wellness industry has undergone a revolution due to the pandemic and lockdown restrictions. People worldwide are now more health-conscious, adopting preventive measures for healthier lives. The healthcare and wellness industry in Malaysia mirrors this trend, with substantial growth in funding, expenditure and life expectancy.

Malaysia's healthcare and wellness sector offer a unique opportunity for those dedicated to making a positive impact. This growing sector presents a chance to contribute to a healthier and happier nation, addressing the pressing health issues that affect our communities.

The Company have started renovation works at the premise located at Troika KLCC with the initial introduction plan of health and wellness center on the phase 1 and later the phase 2 on recovery center. Given the current competitive dynamics within the recovery segment market, The Company has decided to temporarily paused the renovation of the new office. This pause will allow The Company to conduct a thorough evaluation and refinement of service offerings and strategies, ensuring they are optimally aligned with market needs and competitive pressures.

During this period, The Company will focus on enhancing our strategic approach and preparing for subsequent phases of development. The Company are committed to a meticulous review process to ensure that future plans are well-informed and strategically sound. Updates regarding the renovation progress and pre-commercialization preparations will be provided as advance through this reassessment phase.

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

The Group has no tax liability during the current financial quarter.

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 | 29,740 | 26,260 | within 48 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 |
| Total | 79,432 | 48,172 | 26,260 | | | | |

B10. Borrowings and Debts Securities

| | As at 30.06.2024 RM'000 (unaudited) | As at 30.09.2023 RM'000 (audited) |
|--------------------------|--|--|
| Current | | |
| Secured:- | | |
| - Term loans | 687 | - |
| Total current | 687 | - |
| Non-current | | |
| Secured:- | | |
| - Term loans | 8,904 | - |
| Total non-current | 8,904 | - |
| Total | 9,591 | - |

B11. Material Litigation

There were no other 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.

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B13. Losses per share

| | INDIVIDUAL QUARTER | | CUMULATIVE QUARTER | |
|--|--|--|---|---|
| | Current Period Quarter 30.06.2024 | Preceding Year Quarter 30.06.2023 | Current Period Period to Date 30.06.2024 | Preceding Year Year to Date 30.06.2023 |
| Losses attributable to ordinary shareholders of the Company (RM'000) | (3,520) | (4,108) | (5,824) | (12,695) |
| Weighted average number of ordinary shares in issue ('000) | 926,719 | 926,719 | 926,719 | 926,719 |
| Basic losses per share (sen) | (0.38) | (0.44) | (0.63) | (1.37) |

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:-

| | INDIVIDUAL QUARTER | | CUMULATIVE QUARTER | |
|--------------------------------------|---|---|---|---|
| | Current Period 30.06.2024 RM'000 | Preceding Year 30.06.2023 RM'000 | Current Period to Date 30.06.2024 RM'000 | Preceding Year to Date 30.06.2023 RM'000 |
| Interest income | (175) | (464) | (673) | (985) |
| Depreciation and amortisation | 431 | 1,364 | 1,291 | 3,958 |
| Foreign exchange loss/(gain) | 1 | (2,398) | (619) | (724) |
| Interest expenses | 159 | 125 | 435 | 193 |
| Impairment loss on intangible assets | - | 4,214 | - | 7,122 |
| Impairment loss on other receivables | 1,833 | - | 1,833 | - |
| Revaluation loss on other investment | 133 | 3 | 8 | (16) |

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 into any foreign currency contracts during the current financial quarter.



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B16. Trade Receivables

| | As at 31.03.2024 RM'000 (unaudited) | As at 30.09.2023 RM'000 (audited) |
|-------------------------------|--|--|
| Neither past due nor impaired | 4,586 | 19,524 |
| Past due but not impaired: | | |
| 1-30 days | - | 3,839 |
| 31-60 days | - | 4,313 |
| More than 60 days | 31,078 | 4,247 |
| Past due and impaired | (31,078) | (17,866) |
| | 4,586 | 14,057 |

By Order of the Board,

NG SALLY (MAICSA 7060343)

GOH XIN YEE (LS 0010359)

Company Secretary

30 August 2024