



**CATCHA DIGITAL BERHAD**

(Registration No. 201001033020 (916943-W))

(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED  
31 MARCH 2023**

**CATCHA DIGITAL BERHAD**  
(Registration No. 201001033020 (916943-W))  
(Incorporated in Malaysia)

**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023**

**UNAUDITED STATEMENTS OF COMPREHENSIVE INCOME  
FOR THE FIRST QUARTER ENDED 31 MARCH 2023**

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTERS	
		CURRENT YEAR QUARTER 31/03/2023 RM'000	PRECEDING YEAR CORRESPONDING QUARTER 31/03/2022 RM'000	CURRENT YEAR TO DATE 31/03/2023 RM'000	PRECEDING YEAR CORRESPONDING YEAR TO DATE 31/03/2022 RM'000
Revenue		2,926	-	2,926	-
Cost of sales		(816)	-	(816)	-
Gross profit		2,110	-	2,110	-
Administrative expenses		(1,392)	(181)	(1,392)	(181)
Other operating expenses		(164)	-	(164)	-
Other income		184	-	184	-
		738	(181)	738	(181)
Gain on dilution of interest in an associate		-	-	-	-
Share of loss of an associate		-	-	-	-
Fair value adjustments		-	-	-	-
Interest income		5	3	5	3
Interest expense		(20)	-	(20)	-
<b>Profit/(Loss) before tax</b>		723	(178)	723	(178)
Taxation	B5	(203)	(2)	(203)	(2)
<b>Profit/(Loss) after tax</b>		520	(180)	520	(180)
<b>Other comprehensive loss:</b>					
Foreign currency translation		-	-	-	-
<b>Total comprehensive income/(loss) for the period</b>		520	(180)	520	(180)
Attributable to:					
Equity holders of the Company		399	(180)	399	(180)
Non-controlling interest		121	-	121	-
<b>Total comprehensive income/(loss) for the period</b>		520	(180)	520	(180)
<b>Earnings/(Loss) per share:</b>					
Basic earnings/(loss) per share (sen)		0.18	(0.13)	0.18	(0.13)
Diluted earnings/(loss) per share (sen)		N/A	N/A	N/A	N/A

N/A – Not Applicable

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023**

**UNAUDITED STATEMENTS OF FINANCIAL POSITION  
AS AT 31 MARCH 2023**

	Note	(UNAUDITED) AS AT 31/03/2023 RM'000	(AUDITED) AS AT 31/12/2022 RM'000
<b>ASSETS</b>			
<b>Non current assets</b>			
Property, plant and equipment		267	-
Right-of-use assets		503	-
Intangible assets		9,124	-
Goodwill		31,937	-
		<u>41,831</u>	<u>-</u>
<b>Current assets</b>			
Other receivables, deposits and prepayments		12,266	14
Cash and cash equivalents		5,138	963
Current tax assets		19	19
		<u>17,423</u>	<u>996</u>
<b>TOTAL ASSETS</b>		<u>59,254</u>	<u>996</u>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity attributable to owners of the parent</b>			
Share capital		29,333	6,732
Reserves		(6,205)	(6,604)
		<u>23,128</u>	<u>128</u>
Non-controlling interest		5,882	-
<b>Total equity</b>		<u>29,010</u>	<u>128</u>
<b>Non current liabilities</b>			
Lease and deferred tax liabilities		155	-
		<u>155</u>	<u>-</u>
<b>Current liabilities</b>			
Other payables and accruals		30,089	868
		<u>30,089</u>	<u>868</u>
<b>Total liabilities</b>		<u>30,244</u>	<u>868</u>
<b>TOTAL EQUITY AND LIABILITIES</b>		<u>59,254</u>	<u>996</u>
Net assets per share attributable to equity holders of the Company (RM)		<u>0.13</u>	<u>Negligible</u>

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023**

**UNAUDITED STATEMENTS OF CHANGES IN EQUITY  
FOR THE PERIOD ENDED 31 MARCH 2023**

	< ----- Attributable to equity holders of the Company ----- >					Total	Non- controlling interest	Total equity
	< ----- Non-distributable ----- >				Distributable			
	Share capital RM'000	Share premium RM'000	Exchange translation reserve RM'000	Merger reserve RM'000	Accumulated losses RM'000	RM'000	RM'000	RM'000
<b>At 1/1/2022</b>	6,732	-	-	775	(6,179)	1,328	-	1,328
Loss for the year	-	-	-	-	(1,200)	(1,200)	-	(1,200)
Total comprehensive loss for the year	-	-	-	-	(1,200)	(1,200)	-	(1,200)
<b>At 31/12/2022</b>	<u>6,732</u>	<u>-</u>	<u>-</u>	<u>775</u>	<u>(7,379)</u>	<u>128</u>	<u>-</u>	<u>128</u>
<b>At 1/1/2023</b>	6,732	-	-	775	(7,379)	128	-	128
Profit for the period	-	-	-	-	399	399	121	520
Total comprehensive income for the period	-	-	-	-	399	399	121	520
Acquisition of iMedia Asia Sdn Bhd (“iMedia”)	-	-	-	-	-	-	5,761	5,761
Issuance of share capital	22,601	-	-	-	-	22,601	-	22,601
Transactions with owners	22,601	-	-	-	-	22,601	5,761	28,362
<b>At 31/03/2023</b>	<u>29,333</u>	<u>-</u>	<u>-</u>	<u>775</u>	<u>(6,980)</u>	<u>23,128</u>	<u>5,882</u>	<u>29,010</u>

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023**

**UNAUDITED STATEMENTS OF CASH FLOW  
FOR THE PERIOD ENDED 31 MARCH 2023**

	(Unaudited) AS AT CURRENT YEAR TO DATE ENDED 31/03/2023 RM'000	(Audited) AS AT PRECEDING YEAR TO DATE ENDED 31/12/2022 RM'000
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit/(Loss) before tax	723	(1,200)
Adjustments for non-cash flows:		
Amortisation of intangibles	3	
Depreciation of property, plant and equipment	1	-
Interest income	(5)	(17)
Interest expense from term loan	20	-
Operating profit/(loss) before working capital changes	742	(1,217)
Changes in working capital:		
Trade and other receivables	264	1
Trade and other payables	3,096	227
Net cash inflow/(outflow) from operations	4,102	(989)
Income tax paid	88	32
Net cash used in operating activities	4,190	(957)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Interest received	5	17
Net cash generated from investing activities	5	17
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest expense from term loan	(20)	
Net cash outflow from financing activities	(20)	-
NET CHANGE IN CASH AND CASH EQUIVALENTS	4,175	(940)
Effects of foreign exchange rate changes	-	-
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF FINANCIAL PERIOD/YEAR</b>	963	1,903
<b>CASH AND CASH EQUIVALENTS AT THE END OF FINANCIAL PERIOD/YEAR</b>	5,138	963

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023**

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

**A1 – Basis of Preparation**

The unaudited interim financial statements have been prepared in accordance with MFRS 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“MASB”) and Rule 9.22 of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”).

The unaudited interim financial statements should be read in conjunction with the audited financial statements of Catcha Digital Berhad (“Catcha Digital” or the “Company”) and its subsidiary (“Group”) for the financial year ended 31 December 2022. The explanatory notes attached to the interim financial statements provide an explanation on events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial year ended 31 December 2022.

**A2 – Adoption of New and Revised Accounting Policies**

The significant accounting policies and methods of computation applied in the unaudited interim financial statements are consistent with those adopted in the most recent audited financial statements of the Group for the financial year ended 31 December 2022, except for the adoption of the following accounting standards, amendments and interpretations of the MFRS Framework that have been issued by the MASB during the current financial period:

<b>Title</b>	<b>Effective Date</b>
MFRS 17 <i>Insurance Contracts</i>	1 January 2023
Amendments to MFRS 17 <i>Insurance Contract</i>	1 January 2023
Amendments to MFRS 17 <i>Insurance Contract Initial Application of MFRS 17 and MFRS 9 - Comparative Information</i>	1 January 2023
Amendments to MFRS 101 <i>Presentation of Financial Statements Disclosure of Accounting Policies</i>	1 January 2023
Amendments to MFRS 108 <i>Accounting Policies, Changes in Accounting Estimates and Errors Definition of Accounting Estimates</i>	1 January 2023
Amendments to MFRS 112 <i>Income Taxes Deferred tax related to Assets and Liabilities arising from a Single Transaction</i>	1 January 2023

The adoption of all the MFRSs and amendments to MFRSs did not have any financial impact to the Group.

**A3 – Auditors’ Report on Preceding Audited Financial Statements**

The auditors’ report on the Group’s audited financial statements for the financial year ended 31 December 2022 was not qualified.

**A4 – Seasonal or Cyclical of Operations**

The Group disposed of its core business and the disposal was completed on 1 August 2017. The Company completed its acquisition of a new core business – iMedia and its subsidiaries (“iMedia Group”) on 7 March 2023 (“Acquisition”). The Group is not exposed to any seasonal or cyclical of operations during the current period under review.

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023**

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**A5 – Unusual Nature and Amount of Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows**

There were no unusual items affecting assets, liabilities, equity, net income or cash flows for the current quarter under review.

**A6 – Changes in Estimates**

There were no material changes in estimates of amounts reported that may have a material effect on the current quarter under review.

**A7 – Debt and Equity Securities**

Save as disclosed below, there were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the current quarter under review:

- (i) issuance and allotment of 40,000,000 new ordinary shares in the Company (“Catcha Digital Shares”) at an issue price of RM0.25 each to the vendors of iMedia (“Vendors”) in relation to the Acquisition;
- (ii) issuance and allotment of 48,000,000 new Catcha Digital Shares at an issue price of RM0.25 each to the Vendors, being part payment for meeting the First Hurdle Payment and Second Hurdle Payment (both as defined in the circular to shareholders in relation to the Regularisation Plan dated 30 June 2022); and
- (iii) issuance and allotment of 3,013,200 new Catcha Digital Shares at an issue price of RM0.1994 each to the vendors of Nara Media Sdn Bhd (“Nara Media”) and Moretify Sdn Bhd (“Moretify”), respectively.

**A8 – Dividends**

No dividend has been declared or paid as at the date of this announcement.

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**A9 – Segmental Information**

The Company completed its acquisition of iMedia Group on 7 March 2023. The first reportable segment results of the Group post-acquisition are as follows:

	Quarter Ended 31 March 2023		
	Online media	Others	Total
	(RM'000)	(RM'000)	(RM'000)
Revenue	2,926	-	2,926
Cost of sales	(816)	-	(816)
<b>Gross profit</b>	<b>2,110</b>	<b>-</b>	<b>2,110</b>
Other income	184	-	184
Interest income	-	5	5
Administrative expenses and other operating expenses	(1,095)	(461)	(1,556)
<b>Operating profit</b>	<b>1,199</b>	<b>(456)</b>	<b>743</b>
Interest expense	(20)	-	(20)
<b>Profit before tax</b>	<b>1,179</b>	<b>(456)</b>	<b>723</b>
Tax expenses	(203)	-	(203)
<b>Profit after tax</b>	<b>976</b>	<b>(456)</b>	<b>520</b>
Other comprehensive income, net of tax	-	-	-
<b>Total comprehensive income</b>	<b>976</b>	<b>(456)</b>	<b>520</b>

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

The Group had acquired plant and equipment as part of the Acquisition. There has been no valuation on the said plant and equipment of the Group during the current quarter under review.

**A11 – Acquisition/Disposal of Property, Plant and Equipment**

The Group had acquired plant and equipment, intangible assets (domains and brand names) as well as purchase goodwill as part of the Acquisition.

The effects on the financial position arising from the Acquisition are as follows:

	RM'000	RM'000
Property, plant and equipment		268
Right-of-use assets		538
Intangible assets		
- Software	73	
- Brand name	9,053	
- Goodwill	4,370	
	<u>13,496</u>	<b>13,496</b>
Trade and other receivables		8,177
Contract assets		4,305
Cash and cash equivalents		3,632
Lease liabilities		(542)
Trade and other payables		(2,480)
Contract liabilities		(3,758)



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Current tax liabilities	(1,494)
Deferred tax liabilities	<u>(25)</u>
Total identifiable net assets	22,117
Provisional goodwill	27,567
Non-controlling interest	<u>(5,761)</u>
Purchase consideration #	<u><u>43,923</u></u>

**# Details breakdown of the purchase consideration:**

	Via cash payment (RM)	Via issuance of new Catcha Digital Shares		Total consideration (RM)
		No. of new Catcha Digital Shares issued	Value of new Catcha Digital Shares (RM)	
Purchase consideration	-	40,000,000	10,000,000	10,000,000
First Hurdle Payment	9,000,000	24,000,000	6,000,000	15,000,000
Second Hurdle Payment	9,000,000	24,000,000	6,000,000	15,000,000
50% of the total purchase consideration for additional acquisition of each of Goody Technologies Sdn Bhd, Nara Media and Moretify undertaken by iMedia	3,169,200	3,013,200	753,300	3,922,500
<b>Total</b>	<b>21,169,200</b>	<b>91,013,200</b>	<b>22,753,300</b>	<b>43,922,500</b>

A Purchase Price Allocation exercise will be conducted within 12 months period from 1 March 2023.

**A12 – Material Subsequent Events**

There were no material events subsequent to the end of the current quarter under review up to the date of this report which is likely to substantially affect the results of the operations of the Group.

**A13 – Changes in Composition of the Group**

As part of the Regularisation Plan, the Company completed the acquisition of iMedia Group on 7 March 2023.

**A14 – Changes in Contingent Liabilities or Contingent Assets**

As at the date of this announcement, the Directors of the Company are not aware of any material contingent liabilities or contingent assets that may impact the financial performance of the Group.

**A15 – Derivatives**

There were no gain or loss on derivatives for the financial quarter under review.

**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023**  
**PART B – EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE ACE**  
**MARKET LISTING REQUIREMENTS OF BURSA SECURITIES**

**B1 – Review of Performance**

The Company completed its acquisition of iMedia Group on 7 March 2023. Post acquisition, iMedia Group has contributed RM2.93 million in revenue and RM0.98 million in profit after tax to the Group. The post-acquisition revenue, when annualised, is an improvement over the 2022 total consolidated revenue for iMedia amounting to RM30.17 million. This is in line with iMedia Group’s continuous consistent growth, recording double digit percentages year-on-year growth in terms of revenue and profitability.

**B2 – Material Changes to the Results of the Preceding Quarter**

The Company completed its acquisition of iMedia Group on 7 March 2023. Post acquisition, iMedia has contributed RM2.93 million in revenue and RM0.98 million in profit after tax to the Group. The Group’s consolidated profit after tax for the financial period ended 31 March 2023 is RM0.52 million, a RM0.70 million improvement from the previous corresponding financial period ended 31 March 2022 of loss after tax of RM0.18 million.

**B3 – Current Year’s Prospects**

The Group intends to increase its presence in existing markets through strategic investments, mergers and acquisitions activities that are complementary to its business to enhance its operational efficiencies in terms of range of services and delivery methods and expand the Group’s solution portfolio. The Group believes that any potential mergers and acquisitions would enable it to expand and strengthen its solution offering and enhance its business reputation within the advertising industry.

**B4 – Financial Forecast, Estimate or Projection**

The Group did not publish any financial forecast, estimate or projection in any public documents.

**B5 – Taxation**

	Current quarter ended 31 March 2023 RM'000	Preceding year corresponding quarter ended 31 March 2022 RM'000	Year to date ended 31 March 2023 RM'000	Preceding year to date ended 31 March 2022 RM'000
Malaysian income tax:-				
Current tax:				
- Current year	(203)	(2)	(203)	(2)
- Over provision in prior years	-	-	-	-
	(203)	(2)	(203)	(2)
Deferred tax:				
- Original and reversal of temporary differences	-	-	-	-
- Over provision in prior years	-	-	-	-
	(203)	(2)	(203)	(2)
Effective tax rate	(28.12%)	(1.03%)	(28.12%)	(1.03%)

Tax expense is recognised based on management’s best estimate.

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023**

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**B6 – Status of Corporate Proposals Announced But Not Completed**

On 5 April 2022, TA Securities Holdings Berhad (“TA Securities”) announced that Bursa Securities has approved the revised Regularisation Plan.

On 13 May 2022, the Board announced that the Company has appointed Malacca Securities Sdn Bhd (“Malacca Securities”) as the Company’s Co-Adviser with TA Securities in relation to the Regularisation Plan.

On 27 June 2022, TA Securities and Malacca Securities announced that the Company and the Vendors had mutually agreed to extend the Conditional Period to a period not later than 31 August 2022 to fulfill the Conditions Precedent pursuant to the conditional share sale agreement dated 1 September 2020 entered into between the Company, Catcha Investments Ltd and iCreative Asia Sdn Bhd in relation to the proposed acquisition of the entire equity interest in iMedia by the Company for a purchase consideration of RM10,000,000 (“SSA”).

On 30 June 2022, the Company had issued the circular to the shareholders of the Company for the Regularisation Plan (“Circular”) and uploaded the same to Bursa Securities’ website. The Company announced that it will be hosting an Extraordinary General Meeting (“EGM”) on 20 July 2022 to seek shareholders’ approval for the Regularisation Plan.

On 20 July 2022, the Company announced that it has received shareholders’ approval for the Regularisation Plan. Upon the completion of the Regularisation Plan, the Company will have its GN2 status lifted and will begin to execute its strategic plan in the digital media industry.

On 17 August 2022, TA Securities and Malacca Securities announced that it was stated in Section 2.6.5 of Part A of the Circular that Loh Ken Wei (“Ken Wei”) and Brian Alexis A/L Antonisamy (“Brian”), both being shareholders of iCreative Asia Sdn Bhd, do not hold any Catcha Digital Shares as at the latest practicable date of the Circular (i.e., 31 May 2022) (“LPD”). However, on 20 July 2022 (being the day of the EGM), it was noted by the Company that both Ken Wei and Brian held Catcha Digital Shares based on the Record of Depositors of the Company as at 12 July 2022. As such, the disclosure in the Circular on the shareholdings of Ken Wei and Brian in the Company as at the LPD of the Circular was not accurate. The inaccurate disclosure of the shareholdings have, consequently, resulted in the inaccurate disclosure of the proforma public shareholding spread of the Company and will result in the public shareholding spread falling below 25% of the total issued Catcha Digital Shares after the Proposed Rights Issue based on Scenario 1 in Section 2.6.5 of Part A of the Circular. Based on the Record of Depositors of the Company as at 3 August 2022, both Ken Wei and Brian do not hold any Catcha Digital Shares as they had disposed of their respective shares in the Company (“Disposal of Shares”) and subsequent to the Disposal of Shares, the shareholdings of the persons acting in concert in the Company and the public shareholding spread of the Company (both as at the LPD of the Circular and after the implementation of the Regularisation Plan), reflect the information as disclosed in Section 2.6.5 of Part A of the Circular.

On 30 August 2022, TA Securities and Malacca Securities announced that the Company and the Vendors had mutually agreed to extend the Conditional Period to a period not later than 30 November 2022 to fulfill the Conditions Precedent pursuant to the SSA.

On 20 September 2022, TA Securities and Malacca Securities announced that the Company had submitted an application to Bursa Securities for an extension of time of an additional six (6) months (i.e., from 5 October 2022 to 5 April 2023) to complete the Regularisation Plan (“EOT Application”). The EOT Application is subject to the approval of Bursa Securities.

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023**

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On 26 September 2022, TA Securities and Malacca Securities announced that Bursa Securities has decided to grant the Company an extension of time up to 5 April 2023 to implement the Regularisation Plan.

On 30 November 2022, TA Securities and Malacca Securities announced that the Company and the Vendors had mutually agreed to extend the Conditional Period to a period not later than 14 December 2022 to fulfill the Conditions Precedent pursuant to the SSA.

On 14 December 2022, TA Securities and Malacca Securities announced that the Company and the Vendors had mutually agreed to extend the Conditional Period to a period not later than 13 January 2023 to fulfill the Conditions Precedent pursuant to the SSA.

On 13 January 2023, TA Securities and Malacca Securities announced that the Company and the Vendors had mutually agreed to extend the Conditional Period to a period not later than 12 April 2023 to fulfill the Conditions Precedent pursuant to the SSA.

On 31 January 2023, TA Securities announced that an application has been submitted by TA Securities on behalf of Patrick YKin Grove, Catcha Group Pte Ltd and their persons acting in concert with them to the Securities Commission Malaysia (“SC”) on 31 January 2023 to seek the approval of the SC for the Proposed Exemption pursuant to subparagraphs 4.08(1)(a) and 4.08(1)(b) of the Rules on Take-overs, Mergers and Compulsory Acquisitions.

On 13 February 2023, TA Securities announced that the Proposed Exemption has been approved by the SC via its letter dated 13 February 2023 pursuant to subparagraphs 4.08(1)(a) and 4.08(1)(b) of the Rules on Take-overs, Mergers and Compulsory Acquisitions.

On 7 March 2023, TA Securities and Malacca Securities announced that the Acquisition has been completed with the issuance and allotment of 40,000,000 new Catcha Digital Shares at an issue price of RM0.25 each to the Vendors.

On 13 March 2023, TA Securities and Malacca Securities announced that the Company had completed the following:

- (i) issuance and allotment of 48,000,000 new Catcha Digital Shares at an issue price of RM0.25 each amounting to RM12,000,000 to the Vendors, being part payment for meeting the First Hurdle and Second Hurdle; and
- (ii) issuance and allotment of 3,013,200 new Catcha Digital Shares at an issue price of RM0.1994 each (being the seven (7)-day volume weighted average price of Catcha Digital Share up to 6 March 2023 (being the last trading day prior to the Completion Date)) amounting to RM600,832.08 to the vendors of Nara Media and Moretify. Pursuant to the terms of the SSA, the Company has also settled the remaining payment amounting to RM152,467.92 in cash (being the shortfall in value of the new Catcha Digital Shares issued to the vendors of Nara Media and Moretify in view that the issue price is less than RM0.25 per Catcha Digital Share).

On 20 March 2023, TA Securities and Malacca Securities announced that the Company had submitted an application to Bursa Securities for a further extension of time of an additional four (4) months (i.e., from 5 April 2023 to 5 August 2023) to complete the Regularisation Plan (“Second EOT Application”). The Second EOT Application is subject to the approval of Bursa Securities.

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On 28 March 2023, TA Securities and Malacca Securities announced that Bursa Securities had, vide its letter dated 27 March 2023, decided to grant the Company an extension of time up to 5 August 2023 to implement the Regularisation Plan.

**B7 – Group’s Borrowings and Debt Securities**

The Group does not have any material local nor foreign borrowings as at the date of this announcement.

**B8 – Material Litigation**

There was no material litigation pending as at the date of this announcement.

**B9 – Dividend**

No dividend has been declared or paid as at the date of this announcement.

**B10 – Status of Utilisation of Proceeds**

The Company did not raise fund through any corporate proposals during the current quarter under review.

**B11 – Earnings/(Loss) per Catcha Digital Share**

(a) *Basic earnings/(loss) per Catcha Digital Share (“EPS/(LPS)”)*

Basic EPS/(LPS) of the Group is calculated by dividing the profit or loss for the period attributable to ordinary equity holders of the Company by the weighted average number of ordinary shares in issue.

		Current quarter ended 31 March		Year to date ended 31 March	
		2023	2022	2023	2022
Profit/ (Loss) for the period attributable to ordinary equity holders of the Company	(RM'000)	399	(180)	399	(180)
Weighted average number of ordinary shares in issue	('000)	225,653	134,640	225,653	134,640
Basic EPS/(LPS)	(sen)	0.18	(0.13)	0.18	(0.13)

(b) *Diluted EPS/(LPS)*

There is no dilution of share capital for the Group.

**B12 – Fair Value of Financial Liabilities**

There was no gain or loss arising from fair value changes of financial liabilities for the current quarter and financial period under review as the Group did not have any financial liabilities measured at fair value.

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023**

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**B13 – Profit/(Loss) Before Taxation**

	Current quarter ended 31 March		Year to date ended 31 March	
	2023 (RM'000)	2022 (RM'000)	2023 (RM'000)	2022 (RM'000)
Profit/(Loss) before tax is arrived at after charging/ crediting:				
Interest income from placement in funds	5	3	5	3
Interest expense from term loan	(20)	-	(20)	-
Amortisation of intangibles	(3)	-	(3)	-
Depreciation of property, plant and equipment	(1)	-	(1)	-

Other disclosure items pursuant to Appendix 9B Note 16 of the ACE Market Listing Requirements of Bursa Securities are not applicable.

**B14 – Authorisation for Issue**

These unaudited interim financial statements were authorised for issuance by the Board of Directors of the Company on 31 May 2023.