



**CATCHA DIGITAL BERHAD**

(Registration No. 201001033020 (916943-W))

(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED  
30 SEPTEMBER 2023**

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

**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

**UNAUDITED STATEMENTS OF COMPREHENSIVE INCOME  
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2023**

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTERS	
		CURRENT YEAR QUARTER 30/09/2023 RM'000	PRECEDING YEAR CORRESPONDING QUARTER 30/09/2022 RM'000	CURRENT YEAR TO DATE 30/09/2023 RM'000	PRECEDING YEAR CORRESPONDING YEAR TO DATE 30/09/2022 RM'000
Revenue		7,190	-	17,074	-
Cost of sales		(2,439)	-	(5,225)	-
Gross profit		4,751	-	11,849	-
Administrative expenses		(3,835)	(263)	(8,539)	(823)
Other operating expenses		(148)	-	(442)	-
Other income		4	-	192	-
		772	(263)	3,060	(823)
Interest income		38	5	48	12
Interest expense		(5)	-	(15)	-
<b>Profit/(Loss) before tax</b>		805	(258)	3,093	(811)
Taxation	B5	(255)	-	(1,143)	(2)
<b>Profit/(Loss) after tax</b>		550	(258)	1,950	(813)
<b>Other comprehensive income/(loss):</b>					
Foreign currency translation		-	-	-	-
<b>Total comprehensive income/(loss) for the period</b>		550	(258)	1,950	(813)
Attributable to:					
Equity holders of the Company		326	(258)	1,362	(813)
Non-controlling interest		224	-	588	-
<b>Total comprehensive income/(loss) for the period</b>		550	(258)	1,950	(813)
<b>Earnings/(Loss) per share:</b>					
Basic earnings/(loss) per share (sen)		0.09	(0.19)	0.39	(0.60)
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 30 SEPTEMBER 2023**

**UNAUDITED STATEMENTS OF FINANCIAL POSITION  
AS AT 30 SEPTEMBER 2023**

	Note	(UNAUDITED) AS AT 30/09/2023 RM'000	(AUDITED) AS AT 31/12/2022 RM'000
<b>ASSETS</b>			
<b>Non current assets</b>			
Property, plant and equipment		237	-
Right-of-use assets		237	-
Intangible assets		9,111	-
Goodwill		33,382	-
		<u>42,967</u>	<u>-</u>
<b>Current assets</b>			
Trade receivables		5,787	-
Other receivables		129	-
Deposits and prepayments		2,780	14
Current tax assets		19	19
Contract assets		3,024	-
Cash and cash equivalents		10,217	963
		<u>21,956</u>	<u>996</u>
<b>TOTAL ASSETS</b>		<u>64,923</u>	<u>996</u>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity attributable to owners of the parent</b>			
Share capital		59,044	6,732
Reserves		(5,242)	(6,604)
		<u>53,802</u>	<u>128</u>
Non-controlling interest		2,169	-
<b>Total equity</b>		<u>55,971</u>	<u>128</u>
<b>Non current liabilities</b>			
Lease liabilities		28	-
Deferred tax liabilities		25	-
		<u>53</u>	<u>-</u>
<b>Current liabilities</b>			
Trade payables		894	-
Other payables		3,288	721
Contract liabilities		1,652	-
Lease liabilities		220	-
Accruals		2,845	147
		<u>8,899</u>	<u>868</u>
<b>Total liabilities</b>		<u>8,952</u>	<u>868</u>
<b>TOTAL EQUITY AND LIABILITIES</b>		<u>64,923</u>	<u>996</u>
Net assets per share attributable to equity holders of the Company (RM)		<u>0.16</u>	<u>Negligible</u>

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

**UNAUDITED STATEMENTS OF CHANGES IN EQUITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

	< ----- Attributable to equity holders of the Company ----- >					
	<-----Non-distributable----->	Distributable	Total	Non- controlling interest	Total equity	
	Share capital	Merger reserve	Accumulated losses			
	RM'000	RM'000	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>	<b>6,732</b>	<b>775</b>	<b>(7,379)</b>	<b>128</b>	<b>-</b>	<b>128</b>
<b>At 1/1/2023</b>	6,732	775	(7,379)	128	-	128
Profit for the period	-	-	1,362	1,362	588	1,950
Total comprehensive income for the period	-	-	1,362	1,362	588	1,950
Acquisition of iMedia Asia Sdn Bhd ("iMedia")	-	-	-	-	5,761	5,761
Issuance of share capital	22,601	-	-	22,601	-	22,601
Proceeds from rights issue	29,711	-	-	29,711	-	29,711
Acquisition of Oh Media Sdn Bhd ("Oh Media"), Goody Technologies Sdn Bhd ("Goody Technologies") and Nara Media Sdn Bhd ("Nara Media")	-	-	-	-	(4,180)	(4,180)
Transactions with owners	52,312	-	-	52,312	1,581	53,893
<b>At 30/09/2023</b>	<b>59,044</b>	<b>775</b>	<b>(6,017)</b>	<b>53,802</b>	<b>2,169</b>	<b>55,971</b>

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

**UNAUDITED STATEMENTS OF CASH FLOW  
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

	(Unaudited) AS AT CURRENT YEAR TO DATE ENDED 30/09/2023 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	3,093	(1,200)
Adjustments for non-cash flows:		
Amortisation of intangibles	22	-
Depreciation of property, plant and equipment	341	-
Fair value adjustment	48	-
Interest income	(48)	(17)
Interest expense from term loan	15	-
Operating profit/(loss) before working capital changes	3,471	(1,217)
Changes in working capital:		
Trade and other receivables	(821)	1
Trade and other payables	(20,748)	16
Net cash used in operations	(18,098)	(1,200)
Income tax refund	32	-
Income tax paid	(1,818)	32
Net cash used in operating activities	(19,884)	(1,168)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Advances from ultimate holding company	-	150
Advances from a related company	-	61
Interest received	48	17
Purchase of property, plant and equipment	(50)	-
Purchase of right-of-use assets	(8)	-
Acquisition net of cash acquired - iMedia	3,632	-
Acquisition of non-controlling interest – Oh Media, Goody Technologies, Nara Media	(4,180)	-
Net cash (used) /generated from investing activities	(558)	228
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Rights Issue	29,711	-
Interest expense from term loan	(15)	-
Net cash generated from financing activities	29,696	-
NET CHANGE IN CASH AND CASH EQUIVALENTS	9,254	(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>	10,217	963

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2023**  
**PART A – EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL**  
**REPORTING STANDARD (“MFRS”) 134: INTERIM FINANCIAL REPORTING**

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**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”) (“AMLR”).

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 subsidiaries (“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 Insurance Contract	1 January 2023
Amendments to MFRS 17 Insurance Contract <i>Initial Application of MFRS 17 and MFRS 9 - Comparative Information</i>	1 January 2023
Amendments to MFRS 101 Presentation of Financial Statements <i>Disclosure of Accounting Policies</i>	1 January 2023
Amendments to MFRS 108 Accounting Policies, Changes in Accounting Estimates and Errors <i>Definition of Accounting Estimates</i>	1 January 2023
Amendments to MFRS 112 Income Taxes <i>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 Cyclicity of Operations**

The Group is not exposed to any seasonal or cyclicity of operations during the current period under review.

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 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 of iMedia and its subsidiaries (“iMedia Group”) (“Acquisition”) on 7 March 2023;
- (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 dated 30 June 2022 in relation to the Company’s regularisation plan comprising Acquisition, rights issue and exemption (“Regularisation Plan”)) on 13 March 2023; 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”) on 13 March 2023.

**A8 – Dividends**

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

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

**A9 – Segmental Information**

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

	<b>Quarter Ended 30 September 2023</b>		
	<b>Online media</b>	<b>Others</b>	<b>Total</b>
	<b>(RM'000)</b>	<b>(RM'000)</b>	<b>(RM'000)</b>
Revenue	7,190	-	7,190
Cost of sales	(2,439)	-	(2,439)
<b>Gross profit</b>	<b>4,751</b>	<b>-</b>	<b>4,751</b>
Other income	4	-	4
Interest income	-	38	38
Administrative expenses and other operating expenses	(2,900)	(1,083)	(3,983)
<b>Operating profit / (loss)</b>	<b>1,855</b>	<b>(1,045)</b>	<b>810</b>
Interest expense	(5)	-	(5)
<b>Profit / (loss) before tax</b>	<b>1,850</b>	<b>(1,045)</b>	<b>805</b>
Tax expenses	(255)	-	(255)
<b>Profit / (loss) after tax</b>	<b>1,595</b>	<b>(1,045)</b>	<b>550</b>
Other comprehensive income, net of tax	-	-	-
<b>Total comprehensive income / (loss)</b>	<b>1,595</b>	<b>(1,045)</b>	<b>550</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 and intangible assets (domains and brand names) as part of the Acquisition.

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

	<b>RM'000</b>	<b>RM'000</b>
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	(25)
Total identifiable net assets	22,117
Provisional goodwill	27,567
Non-controlling interest	(5,761)
Purchase consideration #	<u>43,923</u>

**# Detailed 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**

On 29 August 2023, iMedia had exercised the call options to acquire the remaining non-controlling interest in the following companies:

- 20% equity interest in Oh Media for a cash consideration of RM1.2 million;
- 40% equity interest in Goody Technologies for a cash consideration of RM2.928 million; and
- 10% equity interest in Nara Media for a cash consideration of RM0.63 million.

The abovementioned acquisitions were completed on 7 September 2023.

On 9 October 2023, iMedia entered into a share sale agreement with Tan Guan Sheng and Wong Moo Voon for the acquisition of the remaining 980 ordinary shares in Ittify Sdn Bhd (“**Ittify**”) not owned by iMedia (representing 49% equity interest in Ittify) for a cash consideration of RM3,430,000. The acquisition was completed on 10 October 2023 and Ittify is now a wholly-owned subsidiary of iMedia.

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

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On 9 October 2023, iMedia entered into a share sale agreement for the acquisition of 600 ordinary shares in Headline Media Sdn Bhd (“**Headline Media**”) (representing 30% equity interest in Headline Media) with the shareholders of Headline Media, namely Tan Yu Ang, Chan Jin Wen, Dylan Tan Ying Ren, Esther Lee Siew Ying, Sarah Yeoh Yu-En, Liu Chee Haw and Dotace Interactive Sdn Bhd, for a cash consideration of RM1,235,000. This acquisition is expected to be completed by 31 December 2023.

There were no other 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**

The acquisitions of Oh Media, Goody Technologies and Nara Media were completed on 7 September 2023 and the aforementioned companies are now wholly-owned subsidiaries of iMedia.

The acquisition of Ittify was completed on 10 October 2023 and this company is now a wholly-owned subsidiary of iMedia.

**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.

**PART B – EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE AMLR**

**B1 – Review of Performance**

The Company completed the acquisition of iMedia Group on 7 March 2023. Post acquisition, iMedia Group contributed RM17.07 million in revenue and RM3.97 million in profit after tax to the Group for the cumulative 9-month financial period ended 30 September 2023 as compared to loss after tax of RM0.81 million in the previous year corresponding financial period ended 30 September 2022. 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 the acquisition of iMedia Group on 7 March 2023. Post acquisition, iMedia Group contributed RM7.19 million in revenue and RM1.60 million in profit after tax to the Group for the 3-month financial period ended 30 September 2023.

The Group’s consolidated profit after tax for the 3-month financial period ended 30 September 2023 of RM0.55 million is RM0.33 million (or 60%) lower than the profit after tax of RM0.88 million in the previous corresponding financial period, mainly due to settlement of adviser fees for the Group’s regularisation plan.

**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

**B3 – Current Year’s Prospects**

The Group intends to increase its presence in existing markets through strategic investments, mergers and acquisitions 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 reputation among existing and potential clients.

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

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

**B5 – Taxation**

	<b>Current quarter ended 30 September 2023 RM’000</b>	<b>Preceding year corresponding quarter ended 30 September 2022 RM’000</b>	<b>Year to date ended 30 September 2023 RM’000</b>	<b>Preceding year to date ended 30 September 2022 RM’000</b>
Malaysian income tax:-				
Current tax:				
- Current year	(256)	-	(1,143)	(2)
	<u>(256)</u>	<u>-</u>	<u>(1,143)</u>	<u>(2)</u>
Deferred tax:				
- Original and reversal of temporary differences	-	-	-	-
	<u>(256)</u>	<u>-</u>	<u>(1,143)</u>	<u>(2)</u>
Effective tax rate	(31.73%)	(0%)	(36.95%)	(0.30%)

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

**B6 – Status of Corporate Proposals Announced and 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.

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

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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 uplifted 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 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.

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.

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

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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 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 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 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.

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.

On 14 June 2023, TA Securities and Malacca Securities announced that the Board had on 14 June 2023, resolved to fix the issue price of Rights Share at RM0.235 each.

On 24 July 2023, TA Securities and Malacca Securities announced that as at the close of acceptance, excess application and payment for the Rights Issue at 5.00 p.m. on 14 July 2023 (“Closing Date”), the Company has received valid acceptances and excess applications for a total of 126,432,058 Rights Shares, representing a subscription rate of 72.40% over the total number of Rights Shares available for subscription under the Rights Issue. Notwithstanding this, the Minimum Subscription Level for the Rights Issue had been achieved.

The Rights Shares were listed on the ACE Market of Bursa Securities on 31 July 2023.

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On 24 July 2023, TA Securities and Malacca Securities announced that TA Securities and Malacca Securities had on 24 July 2023 submitted an application to Bursa Securities seeking its approval for an upliftment of Catcha Digital from being considered as a Cash Company pursuant to Rule 8.03 and GN2 of the AMLR.

On 26 July 2023, TA Securities and Malacca Securities announced that the SC had, vide its letter dated 25 July 2023, approved the application of the resultant equity structure of Catcha Digital under the Bumiputera equity requirement for public listed company pursuant to the Regularisation Plan, subject to the following conditions:

- (i) Catcha Digital to allocate 12.5% of its enlarged number of issued Catcha Digital Shares to Bumiputera investors to be approved or recognised by the Ministry of Investment, Trade and Industry within 1 year after registering after-tax profit or 3 years after the implementation of the Regularisation Plan, whichever is earlier (“Trigger Date”); and
- (ii) Catcha Digital to submit to the SC a proposal to comply with the equity condition stated above, within 6 months from the Trigger Date.

On 28 July 2023, TA Securities and Malacca Securities announced that Bursa Securities had, vide its letter dated 28 July 2023, approved the upliftment of Catcha Digital from being considered as a Cash Company pursuant to Rule 8.03 and GN2 of the AMLR (“Upliftment”). The Upliftment will be effective from 9.00 a.m., Monday, 31 July 2023. Catcha Digital is required to ensure full compliance of all requirements as provided under the AMLR at all times.

On 31 July 2023, TA Securities and Malacca Securities announced that:

- (i) the Rights Issue has been completed following the listing and quotation of 126,432,058 Rights Shares on the ACE Market of Bursa Securities on 31 July 2023; and
- (ii) the Regularisation Plan has been completed on 31 July 2023.

On 29 August 2023, the Board announced that iMedia had on 29 August 2023 executed a Letter of Intent with Chan Lik Kiong for the preliminary indication of interest to acquire 70 ordinary shares in TR Media Bytes Sdn Bhd (“TR Media”), representing 70% of the issued share capital of TR Media by iMedia. This transaction is currently in the due diligence review stage and the definitive agreement is expected to be executed by 31 December 2023.

On 29 August 2023, the Board announced that:

- (i) iMedia had on 28 August 2023 entered into the following amended and restated share sale agreements:
  - (a) to the Oh Media SSPA with Mohd Khairulnizam Bin Abu Hassan to vary certain terms of the Oh Media SSPA (“Amended and Restated Oh Media SSPA”);
  - (b) to the Goody Technologies SSPA with Alex Ooi Kean Lim, Lim Hoo Chen and Ooi Chong Chee to vary certain terms of the Goody Technologies SSPA (“Amended and Restated Goody Technologies SSPA”); and

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- (c) to the Nara Media SSPA with Shah to vary certain terms of the Nara Media SSPA (“Amended and Restated Nara Media SSPA”).

(Collectively, the “Amended and Restated SSPAs”)

- (ii) Further, iMedia had on 29 August 2023 exercised the call options pursuant to the following agreements:

- (a) Amended and Restated Oh Media SSPA to acquire the remaining 20% equity interest in Oh Media for a cash consideration of RM1,200,000.00;
- (b) Amended and Restated Goody Technologies SSPA to acquire the remaining 40% equity interest in Goody Technologies for a cash consideration of RM2,928,000.00; and
- (c) Amended and Restated Nara Media SSPA to acquire the remaining 10% equity interest in Nara Media for a cash consideration of RM630,000.00

(Collectively, the “Proposed Acquisitions”)

On 7 September 2023, the Board announced that the Proposed Acquisitions have been completed on 7 September 2023. Oh Media, Nara Media and Goody Technologies are now wholly-owned subsidiaries of iMedia.

On 9 October 2023, iMedia entered into a share sale agreement with Tan Guan Sheng and Wong Moo Voon for the acquisition of the remaining 980 ordinary shares in Ittify not owned by iMedia (representing 49% equity interest in Ittify) for a cash consideration of RM3,430,000.

On 9 October 2023, iMedia entered into a share sale agreement for the acquisition of 600 ordinary shares in Headline Media (representing 30% equity interest in Headline Media) with the shareholders of Headline Media, namely Tan Yu Ang, Chan Jin Wen, Dylan Tan Ying Ren, Esther Lee Siew Ying, Sarah Yeoh Yu-En, Liu Chee Haw and Dotace Interactive Sdn Bhd, for a cash consideration of RM1,235,000. This acquisition is expected to be completed by 31 December 2023.

On 10 October 2023, the Board announced that the acquisition of Ittify has been completed on 10 October 2023 and Ittify is now a wholly-owned subsidiary of iMedia.

#### **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.

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**B10 – Status of Utilisation of Proceeds**

Catcha Digital has raised RM29.71 million following the completion of Rights Issue on 31 July 2023. The table below sets out the status of utilisation of proceeds as at 30 September 2023.

Utilisation of proceeds	Proposed utilisation of proceeds based on Scenario 2 (RM'000)	Actual proceeds raised (RM'000)	Actual utilisation as at 30 September 2023 (RM'000)	Balance unutilised as at 30 September 2023 (RM'000)	Expected timeframe for utilisation of proceeds from the completion of the Rights Issue
First Hurdle Payment and Second Hurdle Payment	18,000	18,000	18,000	-	Within 14 days
Working Capital	23,040	11,712	5,082	6,630	Within 24 months
<b>Total</b>	<b>41,040</b>	<b>29,712</b>	<b>23,082</b>	<b>6,630</b>	

**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 30 September		Year to date ended 30 September	
		2023	2022	2023	2022
Profit/ (Loss) for the period attributable to ordinary equity holders of the Company	(RM'000)	326	(258)	1,362	(813)
Weighted average number of ordinary shares in issue	('000)	352,085	134,640	352,085	134,640
Basic EPS/(LPS)	(sen)	0.09	(0.19)	0.39	(0.60)

(b) *Diluted EPS/(LPS)*

There is no dilution of share capital for the Group.



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**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.

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

	Current quarter ended 30 September		Year to date ended 30 September	
	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	38	5	48	12
Interest expense from term loan	(5)	-	(15)	-
Amortisation of intangibles	(10)	-	(22)	-
Depreciation of property, plant and equipment	(155)	-	(341)	-

Other disclosure items pursuant to Appendix 9B Note 16 of the AMLR 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 22 November 2023.