



**CATCHA DIGITAL BERHAD**

(Registration No. 201001033020 (916943-W))

(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED  
31 MARCH 2024**

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

**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2024**

**UNAUDITED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE PERIOD ENDED 31 MARCH 2024**

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTERS	
		CURRENT YEAR QUARTER 31/03/2024 RM'000	PRECEDING YEAR CORRESPONDING QUARTER 31/03/2023 RM'000	CURRENT YEAR TO DATE 31/03/2024 RM'000	PRECEDING YEAR CORRESPONDING YEAR TO DATE 31/03/2023 RM'000
Revenue		8,783	2,926	8,783	2,926
Cost of sales		(3,013)	(816)	(3,013)	(816)
Gross profit		5,770	2,110	5,770	2,110
Administrative expenses and other operating expenses		(3,812)	(1,556)	(3,812)	(1,556)
Other income		79	184	79	184
		2,037	738	2,037	738
Interest income		36	5	36	5
Interest expense		(5)	(20)	(5)	(20)
		2,068	723	2,068	723
Share of result of an associate, net of tax		32	-	32	-
<b>Profit before tax</b>		2,100	723	2,100	723
Taxation	B5	(585)	(203)	(585)	(203)
<b>Profit after tax</b>		1,515	520	1,515	520
<b>Other comprehensive income:</b>					
Foreign currency translation		-	-	-	-
<b>Total comprehensive income for the period</b>		1,515	520	1,515	520
Attributable to:					
Owners of the parent		1,466	399	1,466	399
Non-controlling interest		49	121	49	121
<b>Total comprehensive income for the period</b>		1,515	520	1,515	520
<b>Earnings per share:</b>					
Basic earnings per share (sen)		0.56	0.18	0.56	0.18
Diluted earnings 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 2024**

**UNAUDITED STATEMENT OF FINANCIAL POSITION  
AS AT 31 MARCH 2024**

	(UNAUDITED) AS AT 31/03/2024 RM'000	(AUDITED) AS AT 31/12/2023 RM'000
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	647	223
Right-of-use assets	347	465
Intangible assets	24,385	24,394
Goodwill	24,026	23,354
Investment in associate	1,285	1,253
	<u>50,690</u>	<u>49,689</u>
<b>Current assets</b>		
Trade receivables	5,818	5,294
Other receivables	142	172
Deposits and prepayments	2,682	2,511
Current tax assets	17	19
Contract assets	2,146	2,078
Cash and cash equivalents	9,970	10,425
	<u>20,775</u>	<u>20,499</u>
<b>TOTAL ASSETS</b>	<u><u>71,465</u></u>	<u><u>70,188</u></u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the parent</b>		
Share capital	59,044	59,044
Reserves	(6,222)	(7,688)
	<u>52,822</u>	<u>51,356</u>
Non-controlling interest	766	717
<b>Total equity</b>	<u>53,588</u>	<u>52,073</u>
<b>Non-current liabilities</b>		
Deferred tax liabilities	5,865	5,865
	<u>5,865</u>	<u>5,865</u>
<b>Current liabilities</b>		
Trade payables	732	732
Other payables	6,546	6,013
Contract liabilities	1,533	2,224
Lease liabilities	351	468
Provision for taxation	870	703
Accruals	1,980	2,110
	<u>12,012</u>	<u>12,250</u>
<b>TOTAL LIABILITIES</b>	<u>17,877</u>	<u>18,115</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><u>71,465</u></u>	<u><u>70,188</u></u>
Net assets per share attributable to equity holders of the Company (RM)	<u>0.15</u>	<u>0.15</u>

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2024**

**UNAUDITED STATEMENT OF CHANGES IN EQUITY  
FOR THE PERIOD ENDED 31 MARCH 2024**

< ----- 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	RM'000
<b>At 1/1/2023</b>	6,732	775	(7,379)	128	-	-	128
Profit for the period	-	-	1,463	1,463	597	-	2,060
Total comprehensive income for the period	-	-	1,463	1,463	597	-	2,060
Acquisition of subsidiaries	-	-	(2,547)	(2,547)	120	-	(2,427)
Issuance of share capital	22,601	-	-	22,601	-	-	22,601
Proceeds from rights issue exercise	29,711	-	-	29,711	-	-	29,711
Transactions with owners	52,312	-	(2,547)	49,765	120	-	49,885
<b>At 31/12/2023</b>	59,044	775	(8,463)	51,356	717	-	52,073
<b>At 1/1/2024</b>	59,044	775	(8,463)	51,356	717	-	52,073
Profit for the period	-	-	1,466	1,466	49	-	1,515
Total comprehensive income for the period	-	-	1,466	1,466	49	-	1,515
<b>At 31/03/2024</b>	59,044	775	(6,997)	52,822	766	-	53,588

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2024**

**UNAUDITED STATEMENT OF CASH FLOW  
FOR THE PERIOD ENDED 31 MARCH 2024**

	(Unaudited) AS AT CURRENT YEAR TO DATE ENDED 31/03/2024 RM'000	(Audited) AS AT PRECEDING YEAR TO DATE ENDED 31/12/2023 RM'000
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax	2,100	3,580
Adjustments for non-cash flows:		
Amortisation of intangible assets	9	31
Bad debts written off	-	7
Depreciation of property, plant and equipment	118	113
Depreciation of right-of-use assets	46	369
Interest income	(36)	(90)
Interest expense	5	7
Impairment loss on trade receivables	65	63
Impairment loss on contract assets	10	9
Share of result of an associate, net of tax	(32)	(18)
Reversal of impairment loss on trade receivables	(63)	(107)
Reversal of impairment loss on contract assets	(9)	(16)
Operating profit before changes in working capital	2,213	3,948
Changes in working capital:		
Trade and other receivables	(423)	(616)
Contract assets	(68)	2,234
Trade and other payables	(119)	(904)
Contract liabilities	(691)	(1,534)
Net cash generated in operations	912	3,128
Tax paid	(417)	(2,313)
Net cash generated from operating activities	495	815
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Repayment to ultimate holding company	-	(150)
Repayment to a related company	-	(61)
Placement of deposits	(2,073)	(3,000)
Purchase of property, plant and equipment	(468)	(68)
Purchase of intangible assets	-	(6)
Acquisition of subsidiaries (net of cash acquired)	(266)	(15,653)
Acquisitions of remaining non-controlling interests (net of cash acquired)	-	(4,094)
Acquisition of an associate	(1)	(759)
Interest received	36	90
Net cash used in investing activities	(2,772)	(23,701)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from rights issue	-	29,711
Lease payments	-	(363)
Advance to an associate	(246)	-
Interest expense	(5)	-
Net cash (used in) / generated from financing activities	(251)	29,348
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	<b>(2,528)</b>	<b>6,462</b>

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2024**

**UNAUDITED STATEMENT OF CASH FLOW  
FOR THE PERIOD ENDED 31 MARCH 2024 (continued)**

	<b>(Unaudited) AS AT CURRENT YEAR TO DATE ENDED 31/03/2024 RM'000</b>	<b>(Audited) AS AT PRECEDING YEAR TO DATE ENDED 31/12/2023 RM'000</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF FINANCIAL PERIOD / YEAR</b>	7,425	963
<b>CASH AND CASH EQUIVALENTS AT THE END OF FINANCIAL PERIOD / YEAR</b>	4,897	7,425

**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”) (“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 (“FYE”) 31 December 2023. 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 FYE 31 December 2023.

**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 FYE 31 December 2023, 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

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2024**

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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 FYE 31 December 2023 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.

**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**

There were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the current quarter under review.

**A8 – Dividends**

No dividend has been declared or paid as at the date of this interim financial report.

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2024**

**A9 – Segmental Information**

The segmental results of the Group are as follows:

	<b>Quarter Ended 31 March 2024</b>		
	<b>Online media</b>	<b>Others</b>	<b>Total</b>
	<b>(RM'000)</b>	<b>(RM'000)</b>	<b>(RM'000)</b>
Revenue	8,783	-	8,783
Cost of sales	(3,013)	-	(3,013)
<b>Gross profit</b>	<b>5,770</b>	<b>-</b>	<b>5,770</b>
Other income	79	-	79
Interest income	-	36	36
Administrative expenses and other operating expenses	(3,229)	(583)	(3,812)
<b>Operating profit / (loss)</b>	<b>2,620</b>	<b>(547)</b>	<b>2,073</b>
Interest expense	(5)	-	(5)
	2,615	(547)	2,068
Share of result of an associate, net of tax	32	-	32
<b>Profit / (loss) before tax</b>	<b>2,647</b>	<b>(547)</b>	<b>2,100</b>
Tax expenses	(585)	-	(585)
<b>Profit / (loss) after tax</b>	<b>2,062</b>	<b>(547)</b>	<b>1,515</b>
Other comprehensive income, net of tax	-	-	-
<b>Total comprehensive income / (loss)</b>	<b>2,062</b>	<b>(547)</b>	<b>1,515</b>

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

There were no valuation of the property, plant and equipment of the Group during the current quarter under review.

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

There were no acquisition or disposal of property, plant and equipment by the Group during the current quarter under review.

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2024**

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**A12 – Material Events Subsequent to the End of The Current Quarter**

- (i) On 29 August 2023, iMedia Asia Sdn Bhd (“**iMedia**”) executed a letter of intent (“**LOI**”) with Chan Lik Kiong for the preliminary indication of interest to acquire 70% equity interest in TR Media Bytes Sdn Bhd (“**TR Media**”). The LOI is valid up to 31 December 2023. On 29 December 2023, the aforementioned validity period was extended from 31 December 2023 to 31 January 2024. On 23 January 2024, iMedia entered into a share sale agreement with Chan Lik Kiong for the acquisition of 70 ordinary shares in TR Media (representing 70% equity interest in TR Media) for a purchase consideration of RM665,000.00 (“**First Acquisition of TR Media**”), with an option to acquire remaining 30% shares in TR Media at any time within 36 months after the completion of the First Acquisition of TR Media. On 1 March 2024, the First Acquisition of TR Media has been completed. Upon completion, TR Media is a 70%-owned subsidiary of iMedia.
- (ii) On 28 November 2023, iMedia executed a letter of intent with Kuhan Kumar A/L Palaniappan and Sarojah A/P Thandan for the preliminary indication of interest to acquire 51% equity interest in DS Services Sdn Bhd (“**DS Services**”). Subsequently, iMedia and the vendors had vide a letter dated 29 March 2024, mutually agreed to extend the aforementioned validity period from 31 March 2024 to 30 June 2024.

Save as disclosed above, there were no other material events subsequent to the end of the current quarter under review up to the date of this interim financial report which is likely to substantially affect the results of the operations of the Group.

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

The acquisition of TR Media was completed on 1 March 2024 and TR Media is now a 70%-owned subsidiary of iMedia.

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

As at the date of this interim financial report, 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 outstanding derivative financial instruments for the financial quarter under review.

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2024**  
**PART B – EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE AMLR**

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**B1 – Review of Performance**

The Group recorded RM8.78 million in revenue and RM1.52 million in profit after tax for the 3-month financial period ended (“FPE”) 31 March 2024, as compared to a revenue of RM2.93 million and profit after tax of RM0.52 million in the previous year corresponding financial period. This was mainly due to the completion of the acquisition of iMedia on 7 March 2023 which resulted in the financial results of iMedia and its subsidiaries (“iMedia Group”) for period from 7 March 2023 to 31 March 2023 was consolidated in the 3-month FPE 31 March 2023. For current quarter under review, the financial results of iMedia Group for 3-month FPE 31 March 2024 was consolidated by the Company.

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

The Group recorded RM8.78 million in revenue and RM1.52 million in profit after tax to the Group, which is RM2.28 million (or 35.07%) and RM1.41 million (or 1,281.82%) higher than the revenue of RM6.50 million and profit after tax of RM0.11 million in the immediate preceding quarter for the 3-month FPE 31 December 2023.

This was mainly due to higher online advertising revenue from iMedia Group in the current quarter as clients are increasing their advertising spending in conjunction with festive seasons in Malaysia.

**B3 – Prospects**

Our vision is to build the leading digital group in ASEAN, leading the digital revolution in the fast-growing RM1 trillion digital economy, as estimated by Google, Temasek and Bain & Company in their 2023 SEA e-Conomy report.

The first phase of realising our vision is to build out a market-leading profitable digital media business starting from Malaysia and across ASEAN in the future, which e-Marketer estimated to be a RM25 billion market by 2025. With the population of ASEAN of approximately 605 million, the Group is strategically positioned to capitalise on this opportunity to engage with a large online user base. Online media consumption is growing at an encouraging pace in this region, especially on social media and news platforms, in line with the growth trends across markets globally.

Our goal for our digital media business is to become a significant ASEAN digital media group and lead the media revolution in the way consumers uncover and consume news and content. We hope to achieve this through its audience leadership position in Malaysia in the social news network segment and in the later stages, further expansion into key markets with ASEAN. Online video and content monetisation will continue to be our key focus in driving revenue alongside our influencer marketing platform and digital-out-of-home advertisement in the coming years.

The Group also intends to increase its presence in existing markets through strategic investments and acquisitions that are complementary to its existing segments, thereby offering more complimentary products and services that it could up-sell or cross-sell to its customers, mainly through newly acquired high-traffic consumer websites and complementary digital marketing products and services.

The main objective remains to be the most efficient one-stop digital media solution provider by consolidating the highly fragmented digital media industry, offering our advertisers better value, options and convenience.

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2024**

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Premised on the above and in view of the Group's ongoing efforts, the prospects of the Group's digital media's business in terms of financial performance are expected to be favourable moving forward.

In the second phase of achieving our vision, the Group is actively seeking to embark on new business opportunities in the digital economy beyond digital media. Our goal is to build a diversified digital group in ASEAN that focuses on delivering long-term sustainable shareholder value and contributing to the growth and development of the Malaysian and ASEAN digital economy.

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

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

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2024**

**B5 – Taxation**

	<b>Current quarter ended 31 March 2024 RM'000</b>	<b>Preceding year corresponding quarter ended 31 March 2023 RM'000</b>	<b>Year to date ended 31 March 2024 RM'000</b>	<b>Preceding year to date ended 31 March 2023 RM'000</b>
Malaysian income tax:-				
Current tax:				
- Current year	(585)	(203)	(585)	(203)
	<u>(585)</u>	<u>(203)</u>	<u>(585)</u>	<u>(203)</u>
Deferred tax:				
- Original and reversal of temporary differences	-	-	-	-
	<u>(585)</u>	<u>(203)</u>	<u>(585)</u>	<u>(203)</u>
Effective tax rate	(27.86%)	(28.12%)	(27.86%)	(28.12%)

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

**B6 – Status of Corporate Proposals Announced but not Completed**

Save as disclosed in Note A12, there were no corporate proposals announced but not completed as at the date of this interim financial report.

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

The Group does not have any material local nor foreign borrowings as at 31 March 2024.

**B8 – Material Litigation**

There was no material litigation pending as at the date of this interim financial report.

**B9 – Dividend**

No dividend has been declared or paid as at the date of this interim financial report.

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2024**

**B10 – Status of Utilisation of Proceeds**

Catcha Digital raised RM29.71 million following the completion of a rights issue exercise on 31 July 2023 (“**Rights Issue**”). The table below sets out the status of utilisation of proceeds as at 21 May 2024:

Utilisation of proceeds	Actual proceeds raised (RM'000)	Actual utilisation (RM'000)	Balance unutilised (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	-	Within 14 days
Working Capital	11,711	7,340	4,371	Within 24 months
<b>Total</b>	<b>29,711</b>	<b>25,340</b>	<b>4,371</b>	

**B11 –Earnings/(Loss) per ordinary shares of the Company (“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 after tax for the period attributable to ordinary equity holders of the Company by the weighted average number of Catcha Digital Shares in issue.

		Current quarter ended 31 March		Year to date ended 31 March	
		2024	2023	2024	2023
Profit/ (Loss) for the period attributable to ordinary equity holders of the Company	(RM'000)	1,466	399	1,466	399
Weighted average number of Catcha Digital Share in issue	('000)	261,951	225,653	261,951	225,653
Basic EPS/(LPS)	(sen)	0.56	0.18	0.56	0.18

(b) *Diluted EPS/(LPS)*

There is no dilution of share capital for the Company.

**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2024**

**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 31 March		Year to date ended 31 March	
	2024 (RM'000)	2023 (RM'000)	2024 (RM'000)	2023 (RM'000)
Profit / (Loss) before tax is arrived at after charging / crediting:				
Interest income from placement in funds	36	5	36	5
Interest expense	(5)	(20)	(5)	(20)
Amortisation of intangible assets	(9)	(3)	(9)	(3)
Depreciation of property, plant and equipment	(164)	(1)	(164)	(1)
Impairment loss on trade receivables	(65)	-	(65)	-
Impairment loss on contract assets	(9)	(14)	(9)	(14)
Reversal of impairment loss on trade receivables	63	-	63	-
Reversal of impairment loss on contract assets	9	16	9	16

Save as disclosed above, the other disclosure items pursuant to Appendix 9B, Part A (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 29 May 2024.

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