



CATCHA DIGITAL BERHAD

(Registration No. 201001033020 (916943-W))

(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE PERIOD ENDED
30 SEPTEMBER 2024**

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

INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2024

**UNAUDITED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 30 SEPTEMBER 2024**

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTERS	
		CURRENT YEAR QUARTER 30/09/2024 RM'000	PRECEDING YEAR CORRESPONDING QUARTER 30/09/2023 RM'000	CURRENT YEAR TO DATE 30/09/2024 RM'000	PRECEDING YEAR CORRESPONDING YEAR TO DATE 30/09/2023 RM'000
Revenue		11,142	7,190	27,554	17,074
Cost of sales		(5,218)	(2,439)	(10,659)	(5,225)
Gross profit		5,924	4,751	16,895	11,849
Administrative expenses and other operating expenses		(4,465)	(3,983)	(12,563)	(8,981)
Other income		162	4	485	192
		1,621	772	4,817	3,060
Interest income		25	38	97	48
Interest expense		(4)	(5)	(14)	(15)
		1,642	805	4,900	3,093
Share of result of an associate, net of tax		88	-	150	-
Profit before tax		1,730	805	5,050	3,093
Taxation	B5	(520)	(255)	(1,619)	(1,143)
Profit after tax		1,210	550	3,431	1,950
Other comprehensive income:					
Foreign currency translation		-	-	-	-
Total comprehensive income for the period		1,210	550	3,431	1,950
Attributable to:					
Owners of the parent		1,228	326	3,402	1,362
Non-controlling interest		(18)	224	29	588
Total comprehensive income for the period		1,210	550	3,431	1,950
Earnings per share:					
Basic earnings per share (sen)		0.47	0.09	1.30	0.39
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 30 SEPTEMBER 2024

**UNAUDITED STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2024**

	(UNAUDITED) AS AT 30/09/2024 RM'000	(AUDITED) AS AT 31/12/2023 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	625	223
Right-of-use assets	111	465
Intangible assets	24,370	24,394
Goodwill	24,026	23,354
Investment in associate	1,403	1,253
	50,535	49,689
Current assets		
Trade receivables	6,221	5,294
Other receivables	332	172
Deposits and prepayments	2,399	2,511
Current tax assets	36	19
Contract assets	3,881	2,078
Cash and cash equivalents	9,477	10,425
	22,346	20,499
TOTAL ASSETS	72,881	70,188
EQUITY AND LIABILITIES		
Equity attributable to owners of the parent		
Share capital	59,044	59,044
Reserves	(4,286)	(7,688)
	54,758	51,356
Non-controlling interest	746	717
Total equity	55,504	52,073
Non-current liabilities		
Deferred tax liabilities	5,865	5,865
	5,865	5,865
Current liabilities		
Trade payables	1,817	732
Other payables	4,276	6,013
Contract liabilities	1,578	2,224
Lease liabilities	114	468
Provision for taxation	679	703
Accruals	3,048	2,110
	11,512	12,250
TOTAL LIABILITIES	17,377	18,115
TOTAL EQUITY AND LIABILITIES	72,881	70,188
Net assets per share attributable to equity holders of the Company (RM)	0.16	0.15

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**UNAUDITED STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024**

	< ----- Attributable to equity holders of the Company ----- >						
	<-----Non-distributable----->			Distributable	Total	Non- controlling interest	Total equity
	Share capital RM'000	Merger reserve RM'000	Accumulated losses RM'000	RM'000	RM'000	RM'000	RM'000
At 1/1/2023	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	
At 31/12/2023	59,044	775	(8,463)	51,356	717	52,073	
At 1/1/2024	59,044	775	(8,463)	51,356	717	52,073	
Profit for the period	-	-	3,402	3,402	29	3,431	
Total comprehensive income for the period	-	-	3,402	3,402	29	3,431	
At 30/09/2024	59,044	775	(5,061)	54,758	746	55,504	

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INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2024

**UNAUDITED STATEMENT OF CASH FLOW
FOR THE PERIOD ENDED 30 SEPTEMBER 2024**

	(Unaudited) AS AT CURRENT YEAR TO DATE ENDED 30/09/2024 RM'000	(Audited) AS AT PRECEDING YEAR TO DATE ENDED 31/12/2023 RM'000
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	5,050	3,580
Adjustments for non-cash flows:		
Amortisation of intangible assets	24	31
Bad debts written off	-	7
Depreciation of property, plant and equipment	151	113
Depreciation of right-of-use assets	354	369
Interest income	(97)	(90)
Interest expense	14	7
Impairment loss on trade receivables	62	63
Impairment loss on contract assets	17	9
Share of result of an associate, net of tax	(150)	(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	5,353	3,948
Changes in working capital:		
Trade and other receivables	(771)	(616)
Contract assets	(1,811)	2,234
Trade and other payables	(474)	(904)
Contract liabilities	(645)	(1,534)
Net cash generated in operations	1,652	3,128
Tax paid	(1,661)	(2,313)
Net cash (used in) / generated from operating activities	(9)	815
CASH FLOW FROM INVESTING ACTIVITIES		
Repayment to ultimate holding company	-	(150)
Repayment to a related company	-	(61)
Placement of deposits	(1,500)	(3,000)
Purchase of property, plant and equipment	(553)	(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	-	(759)
Interest received	87	90
Net cash used in investing activities	(2,232)	(23,701)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from rights issue	-	29,711
Lease payments	-	(363)
Advance to an associate	(203)	-
Interest expense	(4)	-
Net cash (used in) / generated from financing activities	(207)	29,348
NET CHANGE IN CASH AND CASH EQUIVALENTS	(2,448)	6,462

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**UNAUDITED STATEMENT OF CASH FLOW
FOR THE PERIOD ENDED 30 SEPTEMBER 2024 (continued)**

	(Unaudited) AS AT CURRENT YEAR TO DATE ENDED 30/09/2024 RM'000	(Audited) AS AT PRECEDING YEAR TO DATE ENDED 31/12/2023 RM'000
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF FINANCIAL PERIOD / YEAR	7,425	963
CASH AND CASH EQUIVALENTS AT THE END OF FINANCIAL PERIOD / YEAR	4,977	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:

Title	Effective Date
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

INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2024

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 30 SEPTEMBER 2024

A9 – Segmental Information

The segmental results of the Group are as follows:

	Quarter Ended 30 September 2024		
	Online media	Others*	Total
	(RM'000)	(RM'000)	(RM'000)
Revenue	11,142	-	11,142
Cost of sales	(5,218)	-	(5,218)
Gross profit	5,924	-	5,924
Other income	12	150	162
Interest income	10	15	25
Administrative expenses and other operating expenses	(3,574)	(891)	(4,465)
Operating profit / (loss)	2,372	(726)	1,646
Interest expense	(4)	-	(4)
	2,368	(726)	1,642
Share of result of an associate, net of tax	88	-	88
Profit / (loss) before tax	2,456	(726)	1,730
Tax expenses	(520)	-	(520)
Profit / (loss) after tax	1,936	(726)	1,210
Other comprehensive income, net of tax	-	-	-
Total comprehensive income / (loss)	1,936	(726)	1,210

Note:

* Being non-reportable segment consisting of publication which complement and support the core service.

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 30 SEPTEMBER 2024

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

- (i) On 28 November 2023, iMedia Asia Sdn Bhd (“**iMedia**”) (a wholly-owned subsidiary of the Company) 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 (a) vide a letter dated 29 March 2024 mutually agreed to extend the validity period from 31 March 2024 to 30 June 2024; (b) vide a letter dated 28 June 2024 mutually agreed to extend the validity period from 30 June 2024 to 30 September 2024; and (c) vide a letter dated 27 September 2024 mutually agreed to extend the validity period further from 30 September 2024 to 30 November 2024.
- (ii) On 26 August 2024, the Company announced and proposed to undertake the following proposals:
- (1) proposed special issue of up to 52,000,000 new ordinary shares in the Company (“**Shares**”) to Bumiputera investors to be identified and/or recognised by the Ministry of Investment, Trade and Industry (“**MITI**”) (“**Proposed Special Issue**”); and
 - (2) proposed establishment of a long-term incentive plan (“**LTIP**”) of up to 30% of the total number of issued Shares (excluding treasury shares, if any) at any point in time during the duration of the LTIP for the eligible directors, employees and senior management of the Group (excluding dormant subsidiaries, if any) (“**Proposed LTIP**”);

(collectively, the “**Proposals**”).

On 27 August 2024, the additional listing application in relation to the Proposals had been submitted to Bursa Securities.

On 28 August 2024, an application was submitted to MITI to (i) identify Bumiputera investors for the Proposed Special Issue; and (ii) recognise the Company’s existing Bumiputera shareholders (based on the Company’s Record of Depositors of Shares as at 19 August 2024) as qualified Bumiputera investors to meet the Bumiputera Equity Requirement.

On 30 September 2024, Bursa Securities had, via its letter dated 30 September 2024, approved the listing of the new Shares to be issued pursuant to the Proposals.

On 25 October 2024, the Company obtained the approval from its shareholders in relation to the Proposals at the extraordinary general meeting of the Company held on 25 October 2024.

On 14 November 2024, MITI had, via its letter dated 14 November 2024, approved the Proposed Special Issue for the allocation of 52,000,000 new Shares to Bumiputera investors to be identified by MITI, to comply with the Bumiputera Equity Requirement.

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

KS Lagi Sdn Bhd, being a joint venture company wherein iMedia holds 33% equity interest and Keluar Sekejap Sdn Bhd holds the remaining 67% equity interest, was incorporated on 29 July 2024. Save as disclosed, there were no changes in composition of the Group for the current quarter under review.

INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2024

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 current quarter under review.

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INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2024

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

B1 – Review of Performance

The Group recorded RM27.55 million in revenue and RM3.43 million in profit after tax (“**PAT**”) for the 9-month financial period ended (“**FPE**”) 30 September 2024, as compared to a revenue of RM17.07 million and PAT of RM1.95 million in the previous year corresponding financial period. This is in line with the continuous growth of the online media business of iMedia and its subsidiaries (“**iMedia Group**”), recording 61.38% and 35.44% year-on-year growth in terms of revenue and profitability, respectively.

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

The Group recorded RM11.14 million in revenue and RM1.21 million in PAT for the 3-month FPE 30 September 2024, which represents an increase of RM3.51 million (or 46.0%) in revenue and RM0.50 million (or 70.42%) in PAT compared to the revenue of RM7.63 million and PAT of RM0.71 million in the immediate preceding quarter for the 3-month FPE 30 June 2024.

This was mainly due to higher online advertising revenue from iMedia Group in the current quarter as a result of increased advertisement inventory which saw iMedia Group expanding into new advertisement formats such as the outdoor cinema event that contributed RM1.42 million in revenue and RM0.21 million in PAT for the current quarter under review.

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.

INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2024

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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B5 – Taxation

	Current quarter ended 30 September 2024 RM'000	Preceding year corresponding quarter ended 30 September 2023 RM'000	Year to date ended 30 September 2024 RM'000	Preceding year to date ended 30 September 2023 RM'000
Malaysian income tax:-				
Current tax:				
- Current year	(520)	(255)	(1,619)	(1,143)
	<u>(520)</u>	<u>(255)</u>	<u>(1,619)</u>	<u>(1,143)</u>
Deferred tax:				
- Original and reversal of temporary differences	-	-	-	-
	<u>(520)</u>	<u>(255)</u>	<u>(1,619)</u>	<u>(1,143)</u>
Effective tax rate	(30.07%)	(31.73%)	(32.05%)	(36.95%)

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 30 September 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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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 25 November 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	9,102	2,609	Within 24 months
Total	29,711	27,102	2,609	

B11 –Earnings per ordinary shares of the Company (“Catcha Digital Share”)

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

Basic EPS 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 30 September		Year to date ended 30 September	
		2024	2023	2024	2023
Profit for the period attributable to ordinary equity holders of the Company	(RM'000)	1,228	326	3,402	1,362
Weighted average number of Catcha Digital Share in issue	('000)	261,951	352,085	261,951	352,085
Basic EPS	(sen)	0.47	0.09	1.30	0.39

(b) *Diluted EPS*

There is no dilution of share capital for the Company.

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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	
	2024 (RM'000)	2023 (RM'000)	2024 (RM'000)	2023 (RM'000)
Profit before tax is arrived at after charging / crediting:				
Interest income from placement in funds	25	38	97	48
Interest expense	(4)	(5)	(14)	(15)
Amortisation of intangible assets	(7)	(10)	(24)	(22)
Depreciation of property, plant and equipment	(53)	(33)	(151)	(81)
Depreciation of right-of-use assets	(118)	(122)	(354)	(260)
Impairment loss on trade receivables	(1)	23	(62)	(66)
Impairment loss on contract assets	(5)	(2)	(17)	(14)
Reversal of impairment loss on trade receivables	-	-	63	-
Reversal of impairment loss on contract assets	-	-	9	-

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 26 November 2024.

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