

PERTAMA DIGITAL BERHAD
(FORMERLY KNOWN AS SINOTOP HOLDINGS BERHAD)

198401002327 (114842-H)
(Incorporated In Malaysia)

QUARTERLY UNAUDITED FINANCIAL REPORT
FOR THE FOURTH QUARTER ENDED 30 JUNE 2021

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PERTAMA DIGITAL BERHAD
(FORMERLY KNOWN AS SINOTOP HOLDINGS BERHAD)
CO. NO. 198401002327 (114842-H)

INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED 30 JUNE 2021

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

| | AS AT 30.6.2021 RM'000 UNAUDITED | AS AT 30.6.2020 RM'000 AUDITED |
|--|---|---|
| ASSETS | | |
| NON-CURRENT ASSETS | | |
| Property, plant and equipment | 187 | 187 |
| Investment in a joint venture | 14,499 | 13,611 |
| Goodwill | 14,827 | 14,827 |
| | 29,513 | 28,625 |
| CURRENT ASSETS | | |
| Trade receivables | 417 | 15,666 |
| Contract assets | - | 3,565 |
| Other receivables, deposits and prepayments | 1,127 | 1,527 |
| Fixed deposits with licensed banks | 10,449 | - |
| Cash and bank balances | 71 | 187 |
| | 12,064 | 20,945 |
| Assets classified as held for sale | 138,470 | 123,531 |
| TOTAL ASSETS | 180,047 | 173,101 |
| TOTAL EQUITY AND LIABILITIES | | |
| EQUITY | | |
| Share capital | 48,816 | 134,816 |
| Statutory reserves | 16,865 | 15,933 |
| Retained earnings /(Accumulated losses) | 26,419 | (66,581) |
| | 92,100 | 84,168 |
| Reserves classified as held for sale | 46,023 | 40,420 |
| | 138,123 | 124,588 |
| Equity attributable to owners of the Company | 138,123 | 124,588 |
| Non-controlling interests | 22,891 | 3,428 |
| TOTAL EQUITY | 161,014 | 128,016 |
| CURRENT LIABILITIES | | |
| Trade payables | - | 18,723 |
| Other payables and accruals | 3,078 | 6,853 |
| Bank borrowing | 8,000 | 7,750 |
| | 11,078 | 33,326 |
| Liabilities classified as held for sale | 7,955 | 11,759 |
| TOTAL LIABILITIES | 19,033 | 45,085 |
| TOTAL EQUITY AND LIABILITIES | 180,047 | 173,101 |
| Net assets per share (RM) | 0.32 | 0.29 |

This statement should be read in conjunction with the notes to this report.

INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED 30 JUNE 2021

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

| | 3 MONTHS | | CUMULATIVE 12 MONTHS | |
|--|--|--|--|--|
| | CURRENT YEAR QUARTER ENDED 30.6.2021 RM'000 Unaudited | PRECEDING FINANCIAL YEAR CORRESPONDING QUARTER ENDED 30.6.2020 RM'000 Audited | CURRENT FINANCIAL YEAR-TO-DATE ENDED 30.6.2021 RM'000 Unaudited | PRECEDING FINANCIAL YEAR-TO-DATE ENDED 30.6.2020 RM'000 Audited |
| CONTINUING OPERATIONS | | | | |
| Revenue | 572 | 9 | 952 | 42 |
| Cost of sales | - | - | - | - |
| Gross profit | 572 | 9 | 952 | 42 |
| Other operating income | - | - | 134 | 244 |
| Administrative expenses | - | (399) | (2,116) | (734) |
| Other operating expenses | (397) | (250) | (867) | (356) |
| | 175 | (640) | (1,897) | (804) |
| Finance cost | (94) | (3) | (410) | (3) |
| | 81 | (643) | (2,307) | (807) |
| Share of results of a joint venture | 108 | (109) | 889 | (109) |
| Profit/(Loss) before taxation | 189 | (752) | (1,418) | (916) |
| Taxation | - | - | - | - |
| Profit/(Loss) after taxation from continuing operations | 189 | (752) | (1,418) | (916) |
| DISCONTINUED OPERATIONS | | | | |
| Profit/(Loss) after taxation from discontinued operations | 1,235 | (3,264) | 10,557 | 2,989 |
| Profit/(Loss) after taxation | 1,424 | (4,016) | 9,139 | 2,073 |
| Other comprehensive income/(expense), net of tax | | | | |
| Foreign currency translation differences | 2,731 | (1,575) | 7,137 | 82 |
| Total comprehensive income/(expense) for the period | 4,155 | (5,591) | 16,276 | 2,155 |
| Profit attributable to: | | | | |
| Owners of the Company | 940 | (4,016) | 6,210 | 2,026 |
| Non-controlling interests | 484 | - | 2,929 | 47 |
| | 1,424 | (4,016) | 9,139 | 2,073 |
| Total comprehensive income/(expense) attributable to: | | | | |
| Owners of the Company | 3,084 | (5,591) | 11,813 | 2,108 |
| Non-controlling interests | 1,071 | - | 4,463 | 47 |
| | 4,155 | (5,591) | 16,276 | 2,155 |
| Profit/(Loss) per share (sen) : | | | | |
| - Basic | | | | |
| Continuing operations | - | (0.19) | (0.48) | (0.23) |
| Discontinued operations | 0.22 | (0.82) | 1.91 | 0.73 |
| - Diluted | | | | |
| Continuing operations | - | (0.19) | (0.48) | (0.23) |
| Discontinued operations | 0.22 | (0.82) | 1.91 | 0.73 |

This statement should be read in conjunction with the notes to this report.

PERTAMA DIGITAL BERHAD
(FORMERLY KNOWN AS SINOTOP HOLDINGS BERHAD)
CO. NO. 198401002327 (114842-H)

INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED 30 JUNE 2021

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

| | Share capital RM '000 | Statutory reserves RM '000 | Reserves classified as held for sale RM '000 | Distributable Retained earnings/ (Accumulated losses) RM '000 | Non- controlling interests RM '000 | Total equity RM '000 |
|---|--------------------------|----------------------------------|---|--|---|----------------------------|
| Balance at 1 July 2020 (audited) | 134,816 | 15,933 | 40,420 | (66,581) | 3,428 | 128,016 |
| Profit for the financial period | - | - | - | 6,210 | 2,929 | 9,139 |
| Other comprehensive income for the financial period | | | | | | |
| - Foreign currency translation differences | - | - | 5,603 | - | 1,534 | 7,137 |
| Total comprehensive income for the financial period | - | - | 5,603 | 6,210 | 4,463 | 16,276 |
| Capital reduction | (86,000) | - | - | 86,000 | - | - |
| Disposal of equity interests in subsidiaries | - | - | - | 1,722 | 15,000 | 16,722 |
| Transfer to statutory reserves | - | 932 | - | (932) | - | - |
| Balance as at 30 June 2021 (unaudited) | 48,816 | 16,865 | 46,023 | 26,419 | 22,891 | 161,014 |

This statement should be read in conjunction with the notes to this report.

INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED 30 JUNE 2021

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

| | AS AT CURRENT QUARTER ENDED 30.6.2021 RM'000 UNAUDITED | AS AT PRECEDING FINANCIAL YEAR ENDED 30.6.2020 RM'000 AUDITED |
|---|--|---|
| OPERATING ACTIVITIES | | |
| Profit/(Loss) before taxation | | |
| - Continuing operations | (1,418) | (825) |
| - Discontinued operations | 12,773 | (765) |
| Adjustments for :- | | |
| Allowance for impairment losses on trade receivables | 805 | 2,165 |
| Depreciation | 11 | - |
| Interest expense | 410 | 3 |
| Interest income | (199) | (171) |
| Inventory written down | - | 2,054 |
| Loss on disposal of equity interests in subsidiaries | 912 | - |
| Loss on re-measurement to fair value less costs to sell | - | 823 |
| Net gain on financial assets at fair value through profit or loss mandatorily | (5,141) | (1,831) |
| Net unrealised loss on foreign exchange | 2,444 | 394 |
| Property, plant and equipment written off | - | 144 |
| Share of results of joint ventures | (2,835) | (2,064) |
| Waiver of debts | - | (236) |
| Writeback of allowance for impairment losses on trade receivables | (294) | - |
| Operating profit/(loss) before working capital changes | 7,468 | (309) |
| Changes in inventories | 2,325 | 1,207 |
| Changes in receivables | 3,288 | 17,022 |
| Changes in payables | 2,406 | 2,557 |
| Cash generated from operations | 15,487 | 20,477 |
| Tax paid | (1,706) | (2,274) |
| Net cash generated from operating activities | 13,781 | 18,203 |
| INVESTING ACTIVITIES | | |
| Acquisition of a joint venture | - | (11,575) |
| Acquisition of a subsidiary | - | (911) |
| Acquisition of property, plant and equipment | - | (601) |
| Acquisition of short-term investments | (27,148) | (19,086) |
| Proceeds received from disposal of equity interests in subsidiaries | 12,121 | - |
| Interest received | 199 | 171 |
| Placement of fixed deposits with tenure more than 3 months | (67) | (5) |
| Proceeds from disposal of short-term investments | - | 2,370 |
| Net cash used in investing activities | (14,895) | (29,637) |
| FINANCING ACTIVITIES | | |
| Drawdown of bank borrowing | 250 | 7,750 |
| Interest paid | (410) | (3) |
| Net cash (used in) / generated from financing activities | (160) | 7,747 |
| NET CHANGE IN CASH AND CASH EQUIVALENTS | (1,274) | (3,687) |
| CASH AND CASH EQUIVALENTS BROUGHT FORWARD | 13,616 | 16,756 |
| EFFECT OF EXCHANGE RATE FLUCTUATION ON CASH AND CASH EQUIVALENTS | (1,822) | 547 |
| CASH AND CASH EQUIVALENTS CARRIED FORWARD | 10,520 | 13,616 |

Note : () Denotes cash outflow

This statement should be read in conjunction with the notes to this report.

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198401002327 (114842-H)

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED 30 JUNE 2021

PART A - EXPLANATORY NOTES PURSUANT TO MFRS 134

A1. BASIS OF PREPARATION

These condensed consolidated interim financial statements are unaudited and have been prepared in accordance with MFRS 134: Interim Financial Reporting, and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial report should be read in conjunction with the audited financial statements of the Group for the financial year ended 30 June 2020. These explanatory notes attached to the condensed interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial year ended 30 June 2020.

A2. SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies adopted in these interim financial statements are consistent with those of the audited financial statements for the financial year ended 30 June 2020. During the current financial year, the Group has adopted the following new accounting standards and interpretations (including the consequential amendments, if any):-

MFRSs and/or IC Interpretations (Including the Consequential Amendments)

MFRS 16 : Leases

IC Interpretation 23 Uncertainty Over Income Tax Treatments

Amendments to MFRS 9 : Prepayment Features with Negative Compensation

Amendments to MFRS 119 : Plan Amendment, Curtailment or Settlement

Amendments to MFRS 128 : Long Term Interests in Associates and Joint Ventures

Annual Improvements to MFRSs Standards 2015 – 2017 Cycles

The adoption of the above accounting standards and/or interpretations (including the consequential amendments) did not have any material impact on the Group's financial statements.

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED 30 JUNE 2021

PART A - EXPLANATORY NOTES PURSUANT TO MFRS 134 (CONT'D)

A2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

The Group has not applied in advance the following accounting standards and/or interpretations (including the consequential amendments, if any) that have been issued by the Malaysian Accounting Standards Board (“MASB”) but are not yet effective for the current financial year:-

| | | <i>Effective Date</i> |
|--|---|-----------------------------|
| Amendments to MFRS 1, MFRS 9, MFRS 16 and MFRS 141 | Annual Improvements to MFRS Standards 2018 - 2020 | 1 January 2022 |
| Amendments to MFRS 3 | Reference to the Conceptual Framework | 1 January 2022 |
| Amendments to MFRS 116 | Property, Plant and Equipment - Proceeds before Intended Use | 1 January 2022 |
| Amendments to MFRS 137 | Onerous Contracts - Cost of Fulfilling a Contract | 1 January 2022 |
| MFRS 17 | Insurance Contracts | 1 January 2023 |
| Amendments to MFRS 101 | Classification of Liabilities as Current or Non-current | 1 January 2023 |
| Amendments to MFRS 10 and MFRS 128 | Sale or Contribution of Assets between an Investor and its Associate or Joint Venture | To be announced by the MASB |

A3. AUDITORS' REPORT

The auditors' report of the preceding financial year of the Group was not subject to any qualification.

A4. SEASONAL OR CYCLICAL FACTORS

CONTINUING OPERATIONS

i) MOBILE AND DIGITAL SOLUTIONS BUSINESSES SEGMENT

The mobile and digital solutions businesses of the Group are not significantly affected by any seasonal or cyclical factors.

DISCONTINUED OPERATIONS

i) FABRIC PRODUCTION SEGMENT

The Group's sales of fabric products are subject to seasonality effect by virtue of fabrics being a primary input material of fashion and some household products. The majority of the Group's customers are export-oriented garment manufacturers. As such, sales of the Group's fabric products are affected by factors such as change in fashion trends, consumer taste and surge in demand ahead of festive seasons. Economic outlook inevitably will also have a significant impact on the demand of fabric finished products, and hence on the demand of fabrics.

The generally higher production costs (primarily arisen from higher wages, costs relating to compliance to environmental protection rules and utilities costs) impact the financial performance of fabric production.

Consumer sentiment is another important factor that impacts earnings of the fabric production segment, given their spending pattern differs at different stages in the economic cycle, which affects the demand for fashion products and consequently the demand over the Group's fabric products.

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED 30 JUNE 2021

PART A - EXPLANATORY NOTES PURSUANT TO MFRS 134 (CONT'D)

A5. UNUSUAL ITEMS

a) DISPOSAL OF EQUITY INTERESTS IN SUBSIDIARIES

During the first quarter ended 30 September 2020, there were disposals of equity interests in the following subsidiaries:-

- i) The entire equity interest in Gorgeous Goldhill Sdn. Bhd. ("**GGSB**") was disposed to Dato' Soo Sze Ching ("**Dato Soo**") for RM130,000. GGSB has ceased to be the subsidiary of the Group with effect from 1 September 2020, on which the disposal was completed.
- ii) On 21 September 2020, the Company announced that it received the first cash payment for the sum of RM12 million from Gifted Investments Limited ("**GIL**") for the disposal of equity interest held in Be Top Group Limited ("**Be Top**"). Accordingly, tranche 1 share sale has been completed in accordance with the terms set out in the share sale agreement dated 2 May 2019 ("**Disposal SSA**") and supplemental Disposal SSA dated 18 June 2020 ("**Supplemental Disposal SSA**") ("**Tranche 1 Completion**"). After Tranche 1 Completion, the Company still owns 78.5% of equity interest in Be Top and retains control over Be Top.

b) CAPITAL REDUCTION

During the second quarter ended 31 December 2020, the Company completed its capital reduction involving reduction of the Company's share capital by RM86 million pursuant to Section 117 of the Companies Act 2016 ("**Act**") to set off the accumulated losses of the Company ("**Capital Reduction**") after receiving a Notice of Confirming Reduction of Share Capital issued by the Companies Commission of Malaysia ("**CCM**") dated 15 December 2020, confirming its compliance with the requirements of the Capital Reduction pursuant to Section 119(4) of the Act.

Pursuant thereto, the Capital Reduction took effect and had completed on 15 December 2020.

A6. CHANGES IN ESTIMATES

There were no changes to the estimates that had been used in the preparation of the current financial statements.

A7. ISSUANCE AND REPAYMENT OF DEBT AND EQUITY SECURITIES

There was no issuance of any debt or equity securities during the quarter under review.

A8. DIVIDEND

There were no dividends declared or paid for the quarter and period ended 30 June 2021.

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED 30 JUNE 2021

PART A - EXPLANATORY NOTES PURSUANT TO MFRS 134 (CONT'D)

A9. SEGMENTAL INFORMATION

The following tables provide analysis of the Group's revenue, results, assets, liabilities and other information.

| | Investment Holding, Mobile and Digital Solutions Businesses | | Fabric Production, Project Management and Infrastructure Construction | | Adjustments and Elimination | | Per Consolidated Financial Statements | |
|---|---|---------------------|--|---------------------|--------------------------------|---------------------|--|---------------------|
| | <i>Continuing</i> | | <i>Discontinued</i> | | 30.6.2021 RM'000 | 30.6.2020 RM'000 | <i>(Cumulative 12 Months)</i> | |
| | 30.6.2021 RM'000 | 30.6.2020 RM'000 | 30.6.2021 RM'000 | 30.6.2020 RM'000 | | | 30.6.2021 RM'000 | 30.6.2020 RM'000 |
| Revenue | 851 | 42 | 57,749 | 102,496 | (57,749) | (102,496) | 851 | 42 |
| Results | | | | | | | | |
| Segment profit/(loss) after tax | (1,418) | (916) | 10,557 | 2,989 | (10,557) | (2,989) | (1,418) | (916) |
| Segmental profit/(loss) include the following :- | | | | | | | | |
| Depreciation | 11 | - | - | - | - | - | 11 | - |
| Interest income on : | | | | | | | | |
| Financial assets measured at amortised costs | (103) | (42) | (96) | (87) | 96 | 87 | (103) | (42) |
| Financial assets at fair value through profit or loss loss mandatorily | - | - | (5,141) | (1,831) | 5,141 | 1,831 | - | - |
| Allowance for impairment loss on trade receivables | - | - | 805 | 2,165 | (805) | (2,165) | - | - |
| Inventory written down | - | - | - | 2,054 | - | (2,054) | - | - |
| Share of results of joint ventures | (889) | (109) | (1,946) | (2,173) | 1,946 | 2,173 | (889) | (109) |
| Unrealised loss on foreign exchange | 2,444 | 394 | - | - | (2,444) | (394) | - | - |
| Waiver of debt | - | (236) | - | - | - | - | - | (236) |
| Writeback of allowance for impairment loss on trade receivables | 294 | - | - | (185) | - | 185 | 294 | - |
| Loss on disposal of equity interests in subsidiaries | 912 | - | - | - | - | - | 912 | - |
| Loss on re-measurement to fair value less costs to sell | - | 823 | - | - | - | - | - | 823 |

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED 30 JUNE 2021

PART A - EXPLANATORY NOTES PURSUANT TO MFRS 134 (CONT'D)

| | Investment Holding, Mobile and Digital Solutions Businesses | | Fabric Production, Project Management and Infrastructure Construction | | Group | |
|---------------------------|---|---------------------|--|---------------------|---------------------|---------------------|
| | <i>Continuing</i> | | <i>Discontinued</i> | | | |
| | 30.6.2021 RM'000 | 30.6.2020 RM'000 | 30.6.2021 RM'000 | 30.6.2020 RM'000 | 30.6.2021 RM'000 | 30.6.2020 RM'000 |
| Assets | | | | | | |
| Segment assets | 41,577 | 49,570 | 138,470 | 123,531 | 180,047 | 173,101 |
| Consolidated total assets | | | | | 180,047 | 173,101 |
| Liabilities | | | | | | |
| Segment liabilities | 11,078 | 33,326 | 7,445 | 11,759 | 18,523 | 45,085 |
| Current tax liabilities | - | - | 510 | - | 510 | - |
| | | | | | 19,033 | 45,085 |

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED 30 JUNE 2021

PART A - EXPLANATORY NOTES PURSUANT TO MFRS 134 (CONT'D)

A10. VALUATION OF PROPERTY, PLANT AND EQUIPMENT

Not applicable

A11. EVENTS SUBSEQUENT TO BALANCE SHEET DATE

- a) On 16 July 2021, the Company announced that it has received the second cash payment for the sum of RM18,515,497.06 on 16 July 2021 from GIL and the tranche 2 sale shares for 26.5% equity interest in Be Top was completed on 16 July 2021 in accordance with the terms set out in the Disposal SSA and Supplemental Disposal SSA ("**Tranche 2 Completion**"). Be Top remains as a 52%-owned subsidiary of the Company after the Tranche 2 Completion.
- b) On 23 July 2021, Television Airtime Services Sdn. Bhd. ("**TAS**"), a 51%-owned subsidiary of the Company, has served a notice to HeiTech Padu Berhad ("**HTP**") for the acquisition of additional 24% equity interest in DAPAT Vista (M) Sdn. Bhd. ("**DVSB**") pursuant to the Share Sale and Purchase Agreement dated 10 December 2019 between TAS and HTP. The full payment of RM5,925,000 to HTP was made on 3 August 2021. Transfer of the 24% shares in DVSB from HTP to TAS is pending adjudication by the Stamp Duty Office. Upon completion, DVSB will become a 80%-owned subsidiary of TAS and the Group will start consolidating the results of DVSB.

A12. CHANGES IN THE COMPOSITION OF THE GROUP

DISPOSAL OF EQUITY INTERESTS HELD IN SUBSIDIARIES

- a) On 28 August 2020, the Company entered into a share sale agreement dated on the same day with Dato' Soo in relation to the disposal of 100% equity interest held in **GGSB** comprising 750,000 ordinary shares for a cash consideration of RM130,000 ("**Disposal of GGSB**"). GGSB represented the project management services and infrastructure construction segment. The segment assets and segment liabilities as at 28 August 2020 are approximately:-

| | RM'000 |
|---------------------|---------------|
| Segment assets | 20,054 |
| Segment liabilities | (19,072) |
| | ----- |
| Net assets | 982 |
| | ===== |

The transaction was completed on 1 September 2020 and control has been transferred to Dato' Soo on the even date.

The cash flow arising from the disposal is as detailed below:-

| | |
|---|----------|
| Trade receivables | (15,429) |
| Contract assets | (3,581) |
| Other receivables, deposits and prepayments | (1,046) |
| Tax recoverable | (4) |
| Cash and bank balances | (9) |
| Trade payables | 19,036 |
| Other payables | 41 |
| | ----- |
| Net loss on disposal | 862 |
| Disposal proceeds received | (130) |
| Less : cash and bank balances disposed | 9 |
| | ----- |
| Cash flow from disposal | (121) |

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED 30 JUNE 2021

PART A - EXPLANATORY NOTES PURSUANT TO MFRS 134 (CONT'D)

A12. CHANGES IN THE COMPOSITION OF THE GROUP (CONT'D)

DISPOSAL OF EQUITY INTERESTS HELD IN SUBSIDIARIES (CONT'D)

b) On 2 May 2019, the Company announced that it had on the even date, entered into the Disposal SSA with GIL in respect of the proposed disposal of the entire equity interest in Be Top to GIL for a total cash consideration of RM70 million including assumption of liabilities by GIL ("**Disposal of Be Top**").

On 18 June 2020, the Company and GIL entered into the Supplemental Disposal SSA to vary and amend certain arrangement, terms and conditions of the Disposal SSA.

On 21 September 2020, the Company announced that it received the first cash payment for the sum of RM12 million from GIL. Accordingly, tranche 1 share sale has been completed in accordance with the terms set out in the Disposal SSA and Supplemental Disposal SSA. After Tranche 1 Completion, the Company still owns 78.5% equity interest in Be Top and retains control over Be Top.

A13. CHANGES IN CONTINGENT LIABILITIES / ASSETS

- (i) There is no contingent liability as at the date of this announcement.
- (ii) There was no change in contingent assets since the last annual financial statements.

A14. CAPITAL COMMITMENT

| CAPITAL COMMITMENT AS AT 30 JUNE | 2021 RM'000 | 2020 RM'000 |
|---|----------------|----------------|
| <i>Continuing operations</i> | | |
| Acquisition of 24% additional equity interest in DVSB | 5,925 ===== | 5,925 ===== |

As disclosed in Note A11(b), the Group had on 3 August 2021 paid the purchase consideration of RM5.925 million to acquire the 24% equity interest in DVSB.

A15. FOREIGN CURRENCY TRANSLATION

The translation of the condensed consolidated financial statements from RMB to RM is based on the following exchange rates:-

| | As at Current Year Quarter Ended 30/6/2021 | As at Preceding Year Corresponding Quarter Ended 30/6/2020 |
|--|--|---|
| Condensed consolidated statement of comprehensive income | | |
| Based on average rate for the quarter / financial period RMB1.00 to RM | 0.6243 | 0.5981 |
| Condensed consolidated statement of financial position | | |
| Based on closing rate for the quarter / financial period RMB1.00 to RM | 0.6428 | 0.6056 |

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED 30 JUNE 2021

PART A - EXPLANATORY NOTES PURSUANT TO MFRS 134 (CONT'D)

A16. SIGNIFICANT RELATED PARTY TRANSACTION

(a) Identities of Related Parties

Parties are considered to be related to the Group if the Group or the Company has the ability, directly or indirectly, to control or jointly control the party or exercise significant influence over the party in making financial and operating decisions, or vice versa, or where the Group or the Company and the party are subject to common control.

(b) Related Party Transactions

There was no significant related party transaction during the current reporting quarter.

A17. ASSETS CLASSIFIED AS HELD FOR SALE

On 2 May 2019, the Company announced that it had on the even date, entered into the Disposal SSA with GIL in respect of the Disposal of Be Top.

As at the end of the current reporting period, the assets and liabilities and reserves of the production and sale of fabric products segment (operated by the subsidiary of Be Top), have been presented in the consolidated statement of financial position as "Assets classified as held for sale", "Liabilities classified as held for sale" and "Reserves classified as held for sale", and its results are presented separately on the consolidated statement of profit or loss and other comprehensive income as "Profit/(Loss) from discontinued operations".

**NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED 30 JUNE 2021
PART A - EXPLANATORY NOTES PURSUANT TO MFRS 134 (CONT'D)**

A17. ASSETS CLASSIFIED AS HELD FOR SALE (CONT'D)

The assets, liabilities and reserves of the disposal group are as follows:-

| | 30.6.2021 | 30.6.2020 |
|--|-----------------------|-----------------------|
| ASSETS | | |
| NON-CURRENT ASSETS | | |
| Property, plant and equipment | 51,625 | 51,309 |
| Investment property | 4,287 | 4,039 |
| Land use rights | 6,398 | 6,164 |
| Investment in a joint venture | 11,229 | 9,297 |
| Deferred tax asset | - | 1,633 |
| | <u>73,539</u> | <u>72,442</u> |
| Loss on re-measurement of assets classified as held for sale | (70,395) | (70,395) |
| | <u>(3,144)</u> | <u>2,047</u> |
| CURRENT ASSETS | | |
| Inventories | 7,773 | 8,059 |
| Trade receivables | 9,335 | 15,799 |
| Other receivables and deposits | 3,063 | 3,323 |
| Current tax assets | - | 4,084 |
| Short-term investments | 102,848 | 75,700 |
| Fixed deposits with licensed banks | 1,157 | 1,090 |
| Cash and bank balances | 14,294 | 13,429 |
| | <u>138,470</u> | <u>121,484</u> |
| TOTAL | <u>135,326</u> | <u>123,531</u> |
| RESERVES CLASSIFIED AS HELD FOR SALE | | |
| Foreign exchange translation reserve | 46,023 | 40,420 |
| LIABILITIES CLASSIFIED AS HELD FOR SALE | | |
| Trade payables | 517 | 1,263 |
| Other payables and accruals | 6,928 | 10,496 |
| Income tax payable | 510 | - |
| Liabilities classified as held for sale | <u>7,955</u> | <u>11,759</u> |

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED 30 JUNE 2021

PART B:-

EXPLANATORY NOTES PURSUANT TO THE MAIN MARKET LISTING REQUIREMENTS (PART A OF APPENDIX 9B)

B1. REVIEW OF PERFORMANCE FOR THE CURRENT YEAR QUARTER AND CORRESPONDING QUARTER IN THE PRECEDING FINANCIAL YEAR AND YEAR-TO-DATE PERFORMANCE IN THE CURRENT AND PRECEDING FINANCIAL YEAR

CONTINUING OPERATIONS

The Company completed the acquisition of 51% equity interest in TAS in May 2020. The continuing operations of the Group consist of mobile and digital solutions businesses operate under TAS, which in turn has 56% equity interest in DVSB, and investment holding under the Company.

For the current year quarter (“**2021 Q4**”), the Group’s mobile and digital solutions segment registered a revenue of approximately RM0.47 million as compared to a revenue of approximately RM9,000 in the preceding year corresponding quarter (“**2020 Q4**”) from investment holding, demonstrating a pickup of revenue in this segment. The investment holding segment generated a revenue of approximately RM0.10 million from interest income. The continuing operations registered a profit before taxation of approximately RM0.19 million in 2021 Q4 as against a loss before taxation of approximately RM0.75 million in 2020 Q4, solely attributable to the contribution by the mobile and digital solutions businesses which generated a profit before taxation of approximately RM0.44 million in 2021 Q4 which was reduced by the loss from the investment holding segment. There was no tax charge for both 2021 Q4 and 2020 Q4.

For the current year to date (“**YTD 2021**”), the Group registered a revenue of approximately RM0.95 million and loss after taxation of approximately RM1.42 million, as compared to a revenue of approximately RM0.04 million and loss after taxation of approximately RM0.92 million in the preceding financial year to date (“**YTD 2020**”). The mobile and digital solutions businesses registered a profit after taxation of approximately RM1.34 million in YTD 2021. The loss after taxation of approximately RM1.42 million in YTD 2021 is solely due to the loss after taxation of the investment holding segment, mainly resulted from the recognition of loss on disposal of equity interest in subsidiaries in September 2020 and corporate exercises expenditure which are one-off in nature.

DISCONTINUED OPERATIONS

The discontinued operations of the Group registered a slight recovery based on its quarterly revenue and profit after tax in 2021 Q4 compared to 2020 Q4. 2020 Q4 was still adversely affected by the aftermath of COVID-19 pandemic which started in China in January 2020.

Year-on-year, the discontinued operations segment registered a drop in revenue of approximately RM36.14 million in YTD 2021 compared to the revenue of approximately RM93.89 million registered in YTD 2020. The drop in revenue is a result of bad market condition in the light of the COVID-19 pandemic that affected the global economy adversely. The discontinued operations segment registered a higher profit after taxation in YTD 2021 contributed by higher other income as well as lower production overhead recorded.

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED 30 JUNE 2021

**PART B:-
EXPLANATORY NOTES PURSUANT TO THE MAIN MARKET LISTING REQUIREMENTS (PART A OF
APPENDIX 9B) (CONT'D)**

**B2. MATERIAL CHANGES IN THE CURRENT REPORTING QUARTER COMPARED TO THE IMMEDIATE
PRECEDING QUARTER**

A summary of the financial performance of the Group is as tabulated below:-

| | Current Quarter Ended 30.6.2021 | Immediate Preceding Quarter Ended 31.3.2021 | Changes | |
|--|--|---|---------|----------|
| | RM'000 | RM'000 | RM'000 | % |
| CONTINUING OPERATIONS | | | | |
| INVESTMENT HOLDING AND MOBILE AND DIGITAL SOLUTIONS | | | | |
| Revenue | 572 | 101 | 471 | 466.34 |
| Gross profit | 572 | 101 | 471 | 466.34 |
| Profit /(Loss) from operations | 175 | (133) | 308 | 231.58 |
| Profit /(Loss) before interest and tax | 175 | (133) | 308 | 231.58 |
| Profit/(Loss) before tax | 189 | 245 | (56) | 22.86 |
| Profit/(Loss) after tax | 189 | 245 | (56) | 22.86 |
| Profit/(Loss) after tax attributable to | | | | |
| Owners of the Company | (29) | (8) | (21) | (262.50) |
| Non-controlling interest | 218 | 253 | (35) | (13.83) |

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED 30 JUNE 2021

**PART B:-
EXPLANATORY NOTES PURSUANT TO THE MAIN MARKET LISTING REQUIREMENTS (PART A OF
APPENDIX 9B) (CONT'D)**

**B2. MATERIAL CHANGES IN THE CURRENT REPORTING QUARTER COMPARED TO THE IMMEDIATE
PRECEDING QUARTER (CONT'D)**

A summary of the financial performance of the Group is as tabulated below (cont'd):-

| | Current Quarter Ended 30.6.2021 | Immediate Preceding Quarter Ended 31.3.2021 | Changes | |
|---------------------------------------|--|---|---------|---------|
| | RM'000 | RM'000 | RM'000 | % |
| DISCONTINUED OPERATIONS | | | | |
| PRODUCTION AND SALE OF FABRICS | | | | |
| Revenue | 13,197 | 10,722 | 2,475 | 23.08 |
| Gross profit | 2,049 | 2,869 | (820) | (28.58) |
| Profit from operations | 2,830 | 4,480 | (1,650) | (36.83) |
| Profit before interest and tax | 1,534 | 6,529 | (4,995) | (76.50) |
| Profit before tax | 1,534 | 6,529 | (4,995) | (76.50) |
| Profit after tax | 1,235 | 5,225 | (3,990) | (76.36) |
| Profit after tax attributable to | | | | |
| Owners of the Company | 969 | 4,102 | (3,133) | (76.38) |
| Non-controlling interest | 266 | 1,123 | (857) | (76.31) |

The fabric production segment does not have any borrowing from financial institutions

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED 30 JUNE 2021

PART B:- EXPLANATORY NOTES PURSUANT TO THE MAIN MARKET LISTING REQUIREMENTS (PART A OF APPENDIX 9B) (CONT'D)

B2. MATERIAL CHANGES IN THE CURRENT REPORTING QUARTER COMPARED TO THE IMMEDIATE PRECEDING QUARTER (CONT'D)

(i) REVENUE

a) Continuing operations

Revenue of the Group's continuing operations is mainly derived from the mobile and digital solutions businesses. The higher revenue of approximately RM0.57 million in 2021 Q4 as compared to the immediate preceding quarter ("**2021 Q3**") of approximately RM0.10 million is due to higher revenue from provision of consulting services by TAS and interest income generated by investment holding.

b) Discontinued operations

The revenue from the discontinued operations increased by RM2.48 million in 2021 Q4 compared to the previous quarter, despite that the market for fabric products is still lackluster while the world is still experiencing slowdown caused by outbreak of the highly contagious COVID-19 since January 2020. The overall recovery pace after resumption of production remains lackluster and has exaggerated the effect of drop in demand on the back of the prolonged unresolved trade war tension between the United States of America and China.

(ii) RESULTS FROM OPERATIONS

a) Continuing operations

In line with the higher revenue generated, the continuing operations recorded a profit from operations in 2021 Q4 (RM0.18 million) compared to a loss from operations in 2021 Q3 (RM0.13 million).

b) Discontinued operations

Despite a slightly higher revenue recorded in the current reporting quarter, profit from operations has dropped due to higher cost of sales and production overheads recorded in the current reporting quarter.

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED 30 JUNE 2021

PART B:- EXPLANATORY NOTES PURSUANT TO THE MAIN MARKET LISTING REQUIREMENTS (PART A OF APPENDIX 9B) (CONT'D)

(iii) PROFIT/(LOSS) BEFORE INTEREST AND TAX AND PROFIT/(LOSS) BEFORE TAX

a) Continuing operations

For the 2021 Q4, the continuing operations registered a profit before taxation of RM0.19 million as compared to a profit before taxation of RM0.25 million in 2021 Q3, due mainly to higher expenses of the investment holding segment.

b) Discontinued operations

The discontinued operations recorded lower profit before taxation in 2021 Q4 compared to 2021 Q3 due to lower other income and investment income.

(iv) PROFIT/(LOSS) AFTER TAX AND PROFIT/(LOSS) ATTRIBUTABLE TO OWNERS OF THE COMPANY

The continuing operations recorded a profit after taxation and a loss attributable to owners of the Company in 2021 Q4 as compared to 2021 Q3 which recorded a loss after taxation and loss attributable to owners of the Company.

The discontinued operations recorded lower profit after taxation and lower profit attributable to owners of the Company due to lower other income and investment income.

B3. PROSPECTS

i) CONTINUING OPERATIONS

MOBILE AND DIGITAL SOLUTIONS BUSINESSES

The Group's mobile and digital solutions business activities are engaged through DVSB. DVSB is a joint venture company of TAS, which owns 56% equity interest in the former. As disclosed in Note A11(b), TAS is in the midst of completing the acquisition of additional 24% equity interest in DVSB from HTP. Upon completion, DVSB will become a 80%-owned subsidiary of TAS and the Group will start consolidating the results of DVSB.

The COVID-19 pandemic has triggered the great digitalisation acceleration globally. As announced by the Government of Malaysia ("Government") recently, it has embraced the information technology ("IT") sector as a key driver for socio-economic growth through the Malaysia Digital Economy Blueprint (MyDIGITAL) launched on 19 February 2021.

A significant portion of MyDIGITAL is in sync with the Group's business plans. With the support of the public agencies, the Group intends to loop all government digital initiatives into its plan moving forward and take position as a strong advocate to implement the action plans as entailed in the MyDigital blueprint.

The Group will be relevant to national objectives by proposing innovative yet risk-managed solutions to the market, coupled with strong executive capabilities. There are people with limited digital skills who will face challenges plugging into the new digital economy, and the Group's main objective has always been to identify and help this segment of the community.

**PART B:-
EXPLANATORY NOTES PURSUANT TO THE MAIN MARKET LISTING REQUIREMENTS (PART A OF
APPENDIX 9B) (CONT'D)**

B3. PROSPECTS (CONT'D)

i) CONTINUING OPERATIONS(CONT'D)

MOBILE AND DIGITAL SOLUTIONS BUSINESSES (CONT'D)

The Company, via DVSB, currently operates the Malaysian government SMS gateway called mySMS 15888. It owns and operates MyPay, a mobile application for secure, easy and fast check-and-pay transactions with government agencies. It also owns and operates eJamin, a digital bail payment solution used in criminal courts throughout Malaysia. As at end June 2021, eJamin is live in 161 court locations all over Malaysia. The digital bail payment solution is showing rapid growth as courts encourage the digital shift amid the ongoing COVID-19 pandemic. The Group is also looking into expanding the digital bail system for police remands and the Syariah criminal courts.

With various plans in the pipeline which will be announced at the appropriate times, the outlook of the mobile and digital solutions businesses of the Group is bright. The prospect of DVSB, and hence prospect of the Group's new business operation in the mobile and digital solutions segment is expected to augur well with positive earnings accretive potentials.

ii) DISCONTINUED OPERATIONS

FABRIC PRODUCTION

Tension from the prolonged unresolved trade war between the United States of America and China has exerted tremendous pressure on the group's overall sales. In addition, the slow recovery pace of global economy, development of China gross domestic product trend in the coming years, economic policies, coupled with higher manufacturing overheads, especially wages and utilities, are still affecting the Group's financial performance, particularly when the Group is operating in the fast-moving consumer goods segment which demand is highly dependent on trend and fashion.

In addition, the eruption and aftermath of COVID-19 pandemic has casted a darker shadow over the existing economic uncertainties in the global business environment, the effect of which is yet to be quantified, at this juncture. On 21 August 2020, the shareholders of the Company had approved the Disposal of Be Top entailing disposal of the Company's fabric production business in China.

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED 30 JUNE 2021

PART B:-

EXPLANATORY NOTES PURSUANT TO THE MAIN MARKET LISTING REQUIREMENTS (PART A OF APPENDIX 9B) (CONT'D)

B4. EXPLANATORY NOTE FOR VARIANCE FROM PROFIT FORECAST OR PROFIT GUARANTEE

The Group has not provided any profit forecast or profit guarantee during the quarter ended 30 June 2021.

B5. TAXATION

| | Individual Quarter | | Cumulative Quarters | |
|---------------------------------------|--------------------|----------------|---------------------|-----------|
| | Current | Preceding | Current | Preceding |
| | Quarter Ended | Financial Year | Quarter To- | Financial |
| | 30.6.2021 | Corresponding | Date Ended | Year |
| | 30.6.2021 | Quarter | 30.6.2021 | 30.6.2020 |
| | RM'000 | RM'000 | RM'000 | RM'000 |
| Tax on profit | 299 | (3,057) | 2,216 | 2,030 |
| In respect of:- | | | | |
| Continuing operations | | | | |
| Television Airtime Services Sdn. Bhd. | - | - | - | - |
| Discontinued operations | | | | |
| Top Textile (Suzhou) Co., Ltd. | 299 | (3,067) | 2,216 | (2,056) |
| Gorgeous Goldhill Sdn. Bhd. | - | 10 | - | 26 |

Domestic corporate income tax is calculated at the Malaysian statutory tax rate of 24% (2020: 24%) of the estimated assessable profit for the financial year.

The taxation of other jurisdiction is calculated at rates prevailing in the respective jurisdiction.

B6. CORPORATE PROPOSALS

i) DISPOSAL OF BE TOP

On 12 December 2018, the Company had announced on the proposed disposal of its foreign assets comprising the Company's investments in its wholly-owned subsidiary, Be Top and/or Top Textile (Suzhou) Co., Ltd., which in turn is a wholly-owned subsidiary of Be Top for cash via an open tender exercise.

On 2 May 2019, the Company announced that it had on the even date, entered into the Disposal SSA with GIL in respect of the Disposal of Be Top. On 18 June 2020, the Company and GIL entered into the Supplemental Disposal SSA to vary and amend certain arrangement, terms and conditions of the SSA.

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED 30 JUNE 2021

PART B:- EXPLANATORY NOTES PURSUANT TO THE MAIN MARKET LISTING REQUIREMENTS (PART A OF APPENDIX 9B) (CONT'D)

B6. CORPORATE PROPOSALS (CONT'D)

i) DISPOSAL OF BE TOP (CONT'D)

On 21 September 2020, the Company announced that it received the first cash payment for the sum of RM12 million from GIL. Accordingly, tranche 1 share sale for 21.5% equity interest in Be Top has been completed in accordance with the terms set out in the Disposal SSA and Supplemental Disposal SSA.

On 16 July 2021, the Company announced that it has received the second cash payment for the sum of RM18,515,497.06 on 16 July 2021 from GIL and the tranche 2 sale shares for 26.5% equity interest in Be Top was completed on 16 July 2021 in accordance with the terms set out in the Disposal SSA and Supplemental Disposal SSA ("Tranche 2 Completion"). Be Top remains as a 52%-owned subsidiary of the Company after the Tranche 2 Completion.

In addition, on 16 July 2021, the Company also announced that the Company and GIL have mutually agreed to further extend the cut-off date of the Supplemental Disposal SSA till 19 January 2022, to enable the parties to obtain/fulfil the conditions of the Disposal SSA and Supplemental Disposal SSA.

ii) DISPOSAL OF GGSB

On 28 August 2020, the Company announced that it had on even date entered into a share sale agreement with Dato' Soo for the Disposal of GGSB. The Disposal of GGSB was completed on 1 September 2020.

iii) CAPITAL REDUCTION

On 15 October 2020, the Company has lodged with the CCM the relevant documents pursuant to Section 119 of the Act, to confirm its compliance with the requirements for the Capital Reduction.

The Company completed its Capital Reduction after receiving a Notice of Confirming Reduction of Share Capital (dated 15 December 2020) issued by CCM, confirming its compliance with the requirements of the Capital Reduction pursuant to Section 119(4) of the Act.

Pursuant thereto, the Capital Reduction took effect and completed on 15 December 2020.

B7. BORROWINGS

As at 30 June 2021, the Group's borrowing, denominated in Malaysian Ringgit, is as follows:-

| | Current Financial Year (Fourth Quarter) Ended 30.6.2021 RM'000 Unaudited | Preceding Financial Year Ended 30.6.2020 RM'000 Audited |
|--------------------------|---|--|
| Current Liability | | |
| Revolving credit-i | 8,000 | 7,750 |

A fixed deposit of RM8 million has been pledged to secure the bank borrowing.

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED 30 JUNE 2021

**PART B:-
EXPLANATORY NOTES PURSUANT TO THE MAIN MARKET LISTING REQUIREMENTS (PART A OF
APPENDIX 9B) (CONT'D)**

B8. OFF BALANCE SHEET FINANCIAL INSTRUMENTS

There is no off balance sheet financial instrument as at the date of this announcement.

B9. CHANGES IN MATERIAL LITIGATION

The Group does not have any litigation.

B10. PROPOSED DIVIDEND

The Board does not recommend the payment of any dividend for the quarter ended 30 June 2021.

B11. EARNINGS /(LOSS) PER SHARE

| | Current Financial Year (<i>Fourth Quarter</i>) Ended 30.6.2021 RM'000 Unaudited | Preceding Financial Year Ended 30.6.2020 RM'000 Audited |
|---|--|--|
| a) Basic loss per share | | |
| (i) Continuing operations | | |
| Net loss attributable to owners of the Company | -(2,077) | (898) |
| Weighted average number of ordinary shares ('000) | 433,361 | 399,009 |
| Basic loss per share (sen) | -(0.48) | (0.23) |
| (ii) Discontinued operations | | |
| Net profit attributable to owners of the of the Company | 8,287 | 2,924 |
| Weighted average number of ordinary shares ('000) | 433,361 | 399,009 |
| Basic earnings per share (sen) | 1.91 | 0.73 |
| b) Diluted earnings per share | | |
| The Group has not issued any dilutive potential ordinary shares and hence, the diluted earnings per share is equal to the basic earnings per share. | | |

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE THIRD QUARTER ENDED 31 MARCH 2021

**PART B:-
EXPLANATORY NOTES PURSUANT TO THE MAIN MARKET LISTING REQUIREMENTS (PART A OF APPENDIX 9B) (CONT'D)**

B12. UTILISATION OF PROCEEDS

The table below summarises the utilisation of proceeds raised from the Disposal of Be Top, being the aggregate of the bidding bond and the First Cash Payment amounting to RM15 million, received to date from GIL.

| PURPOSE | PROPOSED UTILISATION | ACTUAL UTILISATION | INTENDED TIMEFRAME FOR UTILISATION | DEVIATION | | EXPLANATION (if the deviation is 5% or more) |
|--|-------------------------|-----------------------|--|-----------|------|--|
| | | | | AMOUNT | % | |
| | | | | RM'000 | | |
| i) TAS shares acquisition | 2,000 | 2,000 | Within 1 month | n.a. | n.a. | n.a. |
| ii) Future investment in the existing businesses of the Group | 20,000 | Nil | Within 24 months | n.a. | n.a. | n.a. |
| iii) Working capital of the Group | 10,516 | 705 | Within 24 months | n.a. | n.a. | n.a. |
| iv) Estimated expenses in relation to the proposals and waiver application | 1,000 | 1,000 | Within 9 months | n.a. | n.a. | n.a. |