



REV ASIA BERHAD
(FORMERLY KNOWN AS CATCHA MEDIA BERHAD)
(Company No. 916943 - W)
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE PERIOD ENDED
30 SEPTEMBER 2014

REV ASIA BERHAD
(FORMERLY KNOWN AS CATCHA MEDIA BERHAD)
(Company No. 916943-W)
(Incorporated in Malaysia)

INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2014

**UNAUDITED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2014**

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTERS	
		CURRENT YEAR QUARTER 30/9/2014 RM'000	PRECEDING YEAR CORRESPONDING QUARTER 30/9/2013 RM'000	CURRENT YEAR TO DATE 30/9/2014 RM'000	PRECEDING YEAR CORRESPONDING PERIOD 30/9/2013 RM'000
Revenue	A9	6,657	8,674	20,153	25,151
Cost of sales		(2,497)	(5,759)	(9,223)	(15,800)
Gross profit		4,160	2,915	10,930	9,351
Administrative expenses		(3,192)	(3,236)	(10,237)	(10,797)
Other expenses		(304)	(291)	(787)	(693)
Other income		86	431	265	2,528
		750	(181)	171	389
Gain on dilution of interest in an associate		231	-	6,013	-
Share of loss of an associate		(2,830)	(1,291)	(7,819)	(4,248)
Interest income		-	-	-	-
Interest expense		(29)	-	(100)	-
Loss before tax		(1,878)	(1,472)	(1,735)	(3,859)
Taxation	B5	(35)	(96)	(35)	(343)
Loss for the period		(1,913)	(1,568)	(1,770)	(4,202)
Other comprehensive loss:					
Foreign currency translation		(759)	(54)	(272)	(68)
Total comprehensive loss for the period		(2,672)	(1,622)	(2,042)	(4,270)
Attributable to:					
Equity holders of the Company		(2,950)	(1,622)	(2,397)	(4,270)
Non-controlling interest		278	-	355	-
Total comprehensive loss for the period		(2,672)	(1,622)	(2,042)	(4,270)
Loss per share:					
Basic loss per share (sen)		(1.63)	(1.17)	(1.58)	(3.12)
Diluted loss per share (sen)		N/A	N/A	N/A	N/A

N/A – Not Applicable

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INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2014

**UNAUDITED STATEMENTS OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2014**

	(UNAUDITED) AS AT 30/9/2014 RM'000	(AUDITED) AS AT 31/12/2013 RM'000	(AUDITED) AS AT 1/1/2013 RM'000
ASSETS			
Non-current assets			
Property, plant and equipment	635	489	853
Intangible assets	22,846	22,876	5,395
Investment in an associate	23,931	26,026	21,477
Deferred tax assets	11	11	-
	<u>47,423</u>	<u>49,402</u>	<u>27,725</u>
Current assets			
Inventories	-	147	804
Trade receivables	8,601	14,455	9,910
Other receivables, deposits and prepayments	1,134	1,375	1,571
Cash and cash equivalents	1,521	1,270	1,116
Current tax assets	148	21	86
	<u>11,404</u>	<u>17,268</u>	<u>13,487</u>
TOTAL ASSETS	<u>58,827</u>	<u>66,670</u>	<u>41,212</u>
EQUITY AND LIABILITIES			
Equity attributable to owners of the parent			
Share capital	13,464	13,464	13,464
Reserves	22,310	24,707	14,908
	<u>35,774</u>	<u>38,171</u>	<u>28,372</u>
Non-controlling interest	9,428	9,073	-
Total equity	<u>45,202</u>	<u>47,244</u>	<u>28,372</u>
Non-current liabilities			
Borrowing	-	-	-
Deferred tax liabilities	57	57	122
	<u>57</u>	<u>57</u>	<u>122</u>
Current liabilities			
Trade payables	4,336	5,528	4,329
Other payables and accruals	9,232	13,589	8,321
Borrowing	-	-	-
Current tax liabilities	-	252	68
	<u>13,568</u>	<u>19,369</u>	<u>12,718</u>
Total liabilities	<u>13,625</u>	<u>19,426</u>	<u>12,840</u>
TOTAL EQUITY AND LIABILITIES	<u>58,827</u>	<u>66,670</u>	<u>41,212</u>
Net assets per share attributable to equity holders of the Company (RM)	<u>0.27</u>	<u>0.28</u>	<u>0.21</u>

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INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2014

**UNAUDITED STATEMENTS OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2014**

	< ----- Attributable to equity holders of the Company ----- >				Distributable	Total	Non- controlling interest	Total equity				
	<-----Non-distributable----->								Retained earnings	RM'000	RM'000	RM'000
	Share capital RM'000	Share premium RM'000	Translation reserve RM'000	Merger deficit RM'000								
At 1/1/2013	13,464	15,438	(39)	(6,185)	5,694	28,372	-	28,372				
Loss for the period	-	-	-	-	(4,202)	(4,202)	-	(4,202)				
Foreign currency translation	-	-	(68)	-	-	(68)	-	(68)				
Total comprehensive loss for the period	-	-	(68)	-	(4,202)	(4,270)	-	(4,270)				
At 30/9/2013	13,464	15,438	(107)	(6,185)	1,492	24,102	-	24,102				
At 1/1/2014	13,464	15,438	(914)	(6,185)	16,368	38,171	9,073	47,244				
Loss for the period	-	-	-	-	(2,125)	(2,125)	355	(1,770)				
Foreign currency translation	-	-	(272)	-	-	(272)	-	(272)				
Total comprehensive income/(loss) for the period	-	-	(272)	-	(2,125)	(2,397)	355	(2,042)				
At 30/9/2014	13,464	15,438	(1,186)	(6,185)	14,243	35,774	9,428	45,202				

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INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2014

**UNAUDITED STATEMENTS OF CASH FLOW
FOR THE PERIOD ENDED 30 SEPTEMBER 2014**

	AS AT CURRENT FINANCIAL PERIOD ENDED 30/9/2014 RM'000	AS AT PRECEDING FINANCIAL PERIOD ENDED 30/9/2013 RM'000
CASH FLOW FROM OPERATING ACTIVITIES		
Loss before tax	(1,735)	(3,859)
Adjustments for non-cash flows:		
Accruals no longer required	(4)	(25)
Amortisation of intangible assets	55	-
Bad debts recovered	(156)	(29)
Bad debts written off	283	120
Depreciation on property, plant and equipment	204	241
Gain on dilution on interest of an associate	(6,013)	-
Interest expense	100	-
Reversal of inventories written down	-	(22)
Share of loss of an associate	7,819	4,248
Loss on disposal of property, plant and equipment	-	54
Loss on written off of property, plant and equipment	157	48
Unrealised loss on foreign exchange	31	136
	741	912
Operating Profit Before Working Capital Changes		
Changes In Working Capital:		
Inventories	147	506
Trade and other receivables	6,001	1,457
Trade and other payables	(5,840)	(2,046)
	1,049	829
Net Cash Inflow from Operations		
Income tax paid	(413)	(152)
Development costs paid	(24)	-
	612	677
Net Cash Inflow from Operating Activities		
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(513)	(64)
Proceeds from disposal of property, plant and equipment	6	19
	(507)	(45)
Net Cash Outflow from Investing Activities		
CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	(100)	-
Advance from a Director	229	-
	129	-
Net Cash Inflow from Financing Activities		
NET CHANGE IN CASH AND CASH EQUIVALENTS	234	632
Effects of foreign exchange rate changes	17	(65)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF FINANCIAL PERIOD	1,270	1,116
CASH AND CASH EQUIVALENTS AT THE END OF FINANCIAL PERIOD	1,521	1,683

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INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2014

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

A1 – Basis of Preparation

The unaudited interim financial statements have been prepared in accordance with MFRS 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“MASB”) and Rule 9.22 of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”). The unaudited interim financial statements should be read in conjunction with the audited financial statements of Rev Asia Berhad (formerly known as Catcha Media Berhad) (“Rev Asia” or the “Company”) and its subsidiaries (“Group”) for the financial year ended 31 December 2013. The explanatory notes attached to the interim financial statements provide an explanation on events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial year ended 31 December 2013.

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 annual financial statements for the year ended 31 December 2013, except for the adoption of the following accounting standards, amendments and interpretations of the MFRS Framework that have been issued by the Malaysian Accounting Standards Board during the current financial period:

Title	Effective Date
Amendments to MFRS 10 <i>Consolidated Financial Statements: Investment Entities</i>	1 January 2014
Amendments to MFRS 12 <i>Disclosure of Interest in Other Entities: Investment Entities</i>	1 January 2014
Amendments to MFRS 127 <i>Separate Financial Statements (2011): Investment Entities</i>	1 January 2014
Amendments to MFRS 132 <i>Offsetting Financial Assets and Financial Liabilities</i>	1 January 2014
Amendments to MFRS 136 <i>Recoverable Amount Disclosures for Non-Financial Assets</i>	1 January 2014
Amendments to MFRS 139 <i>Novation of Derivatives and Continuation of Hedge Accounting</i>	1 January 2014
IC Interpretation 21 <i>Levies</i>	1 January 2014
<i>Defined Benefit Plans: Employee Contributions</i> (Amendments to MFRS 119)	1 July 2014
Amendments to MFRSs <i>Annual Improvements 2010 – 2012 Cycle</i>	1 July 2014
Amendments to MFRSs <i>Annual Improvements 2011 – 2013 Cycle</i>	1 July 2014
<i>Mandatory Effective Date of MFRS 9 and Transition Disclosures</i>	Deferred
<i>MFRS 9 Financial Instruments (2009)</i>	Deferred
<i>MFRS 9 Financial Instruments (2010)</i>	Deferred
<i>MFRS 9 Financial Instruments</i> (Hedge Accounting and Amendments to MFRS 9, MFRS 7 and MFRS 139)	Deferred

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

INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2014

A3 – Auditors’ Report on Preceding Audited Financial Statements

The auditors’ report on the Group’s financial statements for the financial year ended 31 December 2013 was not qualified.

A4 – Seasonal or Cyclical of Operations

The Group’s business operations were subject to the normal seasonality associated with Media Businesses, including generally lower performance in the first quarter of any calendar year, with particular weakness in January and February as a result of reduced work days arising from the festive holidays.

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 – Issuances, Cancellations, Repurchases, Resale and Repayments of 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 during the current quarter under review.

A9 – Segmental Information

The Group is organised into the following reporting segments:

(a) Publishing

The business of selecting, creating and developing content, distributing and producing, selling Advertising Space for and marketing, both own magazines and licensed magazines, inclusive of operating, maintaining, executing, selling advertising for and marketing respective magazine websites and events.

(b) Online Media

The business of selling Advertising Space that utilise the internet as the advertising medium, where Advertising Space may include but are not limited to banner display advertisements, pay-per-click advertisements and pop-up advertisements, are displayed within an internet web browser or web page as a way of reaching an audience that uses the internet and are designed to drive customers to a particular website, form or location on the internet.

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INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2014

A9 – Segmental Information (Continued)

(c) Social Media

The business of owning and operating an online platform for social media users to consume online news and providing services for advertisers to spread news about their brand offerings, promotion and campaigns on social media.

(d) E-Commerce

The business of retailing handbags, bags, luggage, travel accessories, operation of the flash sales web site and flash sales event business. Flash sales web site is website that sells goods online at a discount for a limited time frame whereas flash sales events referred to selling goods at a discount for a limited time in warehouse or public halls. The Group ceased its E-Commerce Business at the end of the first quarter of 2014.

(e) Online Classifieds

The business of providing services related to online car classifieds. The business operates and owns a used car trading website which is an internet platform for the sales and purchase of motor cars through direct buyer-seller negotiations or intermediates such as used car resellers. Immediately upon the completion of the listing of iCar Asia Ltd. (“iCar Asia”) on the Australian Securities Exchange (“ASX”) on 11 September 2012, the Company’s shareholding in the business has diluted to approximately 37.70%. Thereafter, the Company’s shareholding in iCar Asia has further diluted to approximately 28.43% as at 31 December 2013.

iCar Asia had on 5 March, 11 April, 10 June, 30 June and 25 August 2014 issued new ordinary shares pursuant to subscription by one of its investor, payment to its employees as 2013 short term incentives, payment as its Directors’ remuneration, pursuant to its subscription deed with investor as well as for partial consideration for acquisition of LiveLifeDrive.com that announced to market on 7 January 2013. Hence, Rev Asia’s shareholding in iCar Asia has further diluted to approximately 27.18% .

The market value of iCar Asia’s shares held by Rev Asia, which is quoted in ASX, is approximately RM175.903 million as at 30 September 2014.

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INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2014

A9 – Segmental Information (Continued)

	INDIVIDUAL QUARTER		CUMULATIVE QUARTERS	
	CURRENT YEAR QUARTER 30/9/2014 RM'000	PRECEDING YEAR CORRESPONDING QUARTER 30/9/2013 RM'000	CURRENT YEAR TO DATE 30/9/2014 RM'000	PRECEDING YEAR CORRESPONDING PERIOD 30/9/2013 RM'000
<u>REVENUE</u>				
Publishing	2,319	3,565	7,387	9,605
Online Media	438	4,129	3,083	11,411
Social Media	3,900	-	9,513	-
E-Commerce	-	980	170	4,135
Online Classifieds	-	-	-	-
	<u>6,657</u>	<u>8,674</u>	<u>20,153</u>	<u>25,151</u>
<u>PROFIT/(LOSS) BEFORE TAX</u>				
Publishing	18	816	395	1,344
Online Media	(170)	506	(449)	1,772
Social Media	1,428	-	2,282	-
E-Commerce	(23)	(884)	(493)	(2,741)
Online Classifieds	(2,599)*	(1,291)	(1,806)*	(4,248)
Other^	-	-	-	1,706
Other Indirect Costs#	(532)	(619)	(1,664)	(1,692)
	<u>(1,878)</u>	<u>(1,472)</u>	<u>(1,735)</u>	<u>(3,859)</u>

Notes:

* The share of loss of an associate was computed based on Financial Report for the half year ended 30 June 2014 and Quarterly Report (Appendix 4C) ended 30 September 2014, which has been publicly announced by iCar Asia. The share of loss is reduced by the gain arising from the dilution of interest in the associate.

The other indirect costs do not constitute a reportable segment as it comprises of investment holding and corporate expenses.

^ The gain related to the Windfall Gain received by the Company on 19 April 2013.

A10 – Valuation of Property, Plant and Equipment

There has been no valuation on any property, plant and equipment of the Group during the current quarter under review. Hence, the valuation of property, plant and equipment has been brought forward without amendment from the audited financial statements of the Group for the financial year ended 31 December 2013.

INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2014

A11 – Acquisition/Disposal of Property, Plant and Equipment

There were no material acquisitions or disposals of property, plant and equipment during the current quarter under review.

A12 – Material Subsequent Events

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

- (a) On 8 September 2014, the Company announced that it proposed to undertake a proposed disposal of up to 52,500,000 ordinary shares of iCar Asia (“iCar Asia Shares”), representing approximately 27.20% equity interest in iCar Asia, at a disposal price to be determined later (“Proposed Disposal”). Subsequent to the Proposed Disposal, it is envisioned that the Company will no longer hold any equity interest in iCar Asia. The completion of the Proposed Disposal will be the earlier of the disposal of all iCar Asia Shares held by the Company or a period of not more than one (1) year from the approval received from the Company’s shareholders for the Proposed Disposal at the extraordinary general meeting which was held on 15 October 2014.

Further details of the Proposed Disposal are set out in the Company’s announcements dated 8 September 2014, 11 September 2014 and 15 October 2014.

A13 – Changes in Composition of the Group

There were no changes to the composition of the Group during the current quarter under review.

A14 – Changes in Contingent Liabilities or Contingent Assets

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

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INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2014

PART B – EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE ACE MARKET LISTING REQUIREMENTS OF BURSA SECURITIES

B1 – Review of Performance

	Cumulative period ended 30 September 2014 RM'000	Preceding year corresponding period ended 30 September 2013 RM'000
Revenue	20,153	25,151
Loss before tax	(1,735)	(3,859)

For the current financial period ended 30 September 2014, the Group recorded revenue of RM20.153 million which was RM4.998 million or 19.87% lower than the preceding year corresponding period. Online Media and Social Media Business have recorded a combined revenue of approximately 62.50% (2013: 45.37%) of the total Group's revenue as compared to the other businesses. Publishing Business registered revenue of RM7.387 million which was RM2.218 million or 23.09% lower than the preceding year corresponding period. E-Commerce Business has recorded revenue of RM0.170 million in the current financial period as compared to RM4.135 million in the preceding year corresponding period.

Online Media, Social Media and Publishing Business have contributed a combined profit before tax of approximately RM2.228 million in the current financial period which was RM0.888 million lower than the preceding year corresponding period. E-Commerce Business has registered losses of RM0.493 million in the current financial period and the Group has ceased its E-Commerce Business at the end of the first quarter. On the other hand, the Online Classifieds Business has recorded a loss of RM1.806 million mainly due to the share of loss in iCar Asia amounting to RM7.819 million during the financial period which was being offset against the RM6.013 million gain arising from the dilution of the Company's interest in iCar Asia Ltd. ("iCar Asia") pursuant to the issuance of new ordinary shares in iCar Asia as disclosed in Note A9(e).

B2 – Material Changes to the Results of the Preceding Quarter

	Current quarter ended 30 September 2014 RM'000	Previous quarter ended 30 June 2014 RM'000
Revenue	6,657	7,589
Loss before tax	(1,878)	(2,289)

The Group's revenue for the current quarter represents a decrease of RM0.932 million or 12.28% as compared to the revenue for the previous quarter. Since the Group has ceased its E-Commerce Business at the end of the first quarter as mentioned above, there is no further revenue contribution in the current quarter.

The Group recorded a loss before tax of RM1.878 million in the current quarter under review mainly due to the share of loss in iCar Asia of RM2.830 million, loss of E-Commerce Business of RM0.023 million as well as investment holding and corporate expenses of RM0.532 million. In this respect, the loss has been reduced by the combined profits contributed by Social Media, Online Media and Publishing Business of RM1.276 million as well as gain arising from the dilution of interest in iCar Asia of RM0.231 million.

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INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2014

B3 – Current Year Prospects

The online sector in the ASEAN region is still in its early stages and the Board believes that the Group is positioned to take advantage of this growth. The Group will continue to capitalise on this market growth, by growing the Group’s audience and database, and on capturing more digital advertising spends in Malaysia via its core business which comprised of the Online Media, Social Media and Publishing Businesses.

The proposed disposal of iCar Asia Shares enables the Company to unlock the value of its investment in iCar Asia and to distribute the proceeds as dividends to the shareholders of the Company. The actual number of the iCar Asia Shares to be disposed will be determined by the Board, subject to amongst others, the prevailing market conditions and the share price of iCar Asia Shares.

B4 – Profit Forecast and Profit Estimate

The Group did not publish any profit forecast and profit estimate in its Prospectus or in any public documents.

B5 – Taxation

	Current quarter ended 30 September 2014 RM'000	Preceding year corresponding quarter ended 30 September 2013 RM'000	Cumulative period ended 30 September 2014 RM'000	Preceding year corresponding period ended 30 September 2013 RM'000
Malaysian income tax:-				
Current tax:				
- Current year	5	88	5	307
- Under provision in prior years	30	8	30	36
	35	96	35	343
Deferred tax:				
- Original and reversal of temporary differences	-	-	-	-
- Over provision in prior years	-	-	-	-
	-	-	-	-
	35	96	35	343

Rev Digital Sdn. Bhd. (formerly known as Catcha Digital Sdn. Bhd.) (“RDSB”) was granted Multimedia Super Corridor (“MSC”) status which qualified for the tax exemption on their income from taxation for a period of five (5) years commencing from 22 September 2010. Subsequently, RDSB had obtained an approval letter dated 30 December 2011 from the Malaysian Investment Development Authority (“MIDA”) conferring its pioneer status which shall valid for a period of five (5) years from 22 September 2010 to 21 September 2015. In this aspect, restrictions to the tax holiday of RDSB under Section 21C of the Promotion of Investments Act 1986 applies as RDSB has commenced the business prior to the pioneer period.

INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2014

B5 – Taxation (Continued)

Rev Social Malaysia Sdn. Bhd. (formerly known as Says Sdn Bhd) (“RSM”) was granted MSC status which qualified for the tax exemption on their income from taxation for a period of five (5) years commencing from 6 January 2010. Subsequently, RSM had obtained an approval letter dated 13 May 2011 from MIDA conferring its pioneer status which shall valid a period of five (5) years from 6 January 2010 to 5 January 2015.

The tax expense for the current period mainly due to the non-tax exempted interest income received by a company within Social Media Business. This is, however, subject to confirmation by the Inland Revenue Board.

B6 – Status of Corporate Proposals Announced But Not Completed

Save as the Proposed Disposal as disclosed in Part A Note A12, there was no other corporate proposal announced but not completed as of the date of this announcement.

B7 – Group Borrowings and Debt Securities

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

B8 – Material Litigation

There were no material litigations pending as at the date of this announcement.

B9 – Dividends

No dividend has been declared or paid during the current quarter under review.

B10 – Status of Utilisation of Proceeds

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

B11 – Earnings/Loss) per Share

(a) *Basic earnings/(loss) per share (“EPS”/“LPS”)*

Basic EPS/(LPS) of the Group is calculated by dividing the profit or loss for the period attributable to ordinary equity holders of the Company by the number of ordinary shares in issue as at 30 September.

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INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2014

B11 – Earnings/(Loss) per Share (Continued)

(a) *Basic earnings/(loss) per share ("EPS"/("LPS")) (Continued)*

		Current quarter ended 30 September		Cumulative quarters ended 30 September	
		2014	2013	2014	2013
Loss for the period attributable to ordinary equity holders of the Company	(RM'000)	(2,191)	(1,568)	(2,125)	(4,202)
Weighted average number of ordinary shares in issue	('000)	134,640	134,640	134,640	134,640
Basic LPS	(sen)	(1.63)	(1.17)	(1.58)	(3.12)

(b) *Diluted EPS/(LPS)*

There is no dilution of share capital for the Group.

B12 – Realised and Unrealised Retained Profits

The breakdown of retained profits of the Group as at the reporting date, into realised and unrealised profits to the directive, is as follows:

	Quarter Ended 30 September 2014 RM'000	Quarter Ended 30 June 2014 RM'000
Total retained profits of the Group:		
- Realised	(1,322)	(1,754)
- Unrealised (in respect of gain on dilution of interest in an associate, gain on disposal of a subsidiary, deferred tax expense and foreign exchange (losses)/gains recognised in the statement of comprehensive income)	46,297	46,087
	44,975	44,333
Total share of retained profits from an associate:		
- Realised	(15,962)	(13,129)
Less: Consolidation adjustments	(14,770)	(14,770)
Total retained profits of the Group	14,243	16,434

B13 – Authorisation for Issue

These unaudited interim financial statements were authorised for issuance by the Board of Directors of Rev Asia on 28 November 2014.