



**REV ASIA BERHAD**

(Company No. 916943 - W)  
(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED  
30 JUNE 2018**

**REV ASIA BERHAD**

(Company No. 916943-W)

(Incorporated in Malaysia)

**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2018****UNAUDITED STATEMENTS OF COMPREHENSIVE INCOME  
FOR THE SECOND QUARTER ENDED 30 JUNE 2018**

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTERS	
		CURRENT YEAR QUARTER 30/6/2018 RM'000	PRECEDING YEAR CORRESPONDING QUARTER 30/6/2017 RM'000	CURRENT YEAR TO DATE 30/6/2018 RM'000	PRECEDING YEAR CORRESPONDING PERIOD 30/6/2017 RM'000
Revenue	A9	-	7,487	-	13,564
Cost of sales		-	(2,104)	-	(3,670)
Gross profit		-	5,383	-	9,894
Administrative expenses		(339)	(4,166)	(671)	(7,543)
Other expenses		-	(3,580)	(1)	(3,721)
Other income		-	202	-	282
		(339)	(2,161)	(672)	(1,088)
Gain on dilution of interest in an associate		-	-	-	-
Share of loss of an associate		-	-	-	-
Fair value adjustments	A9(d)	-	(1,577)	-	5,884
Interest income		24	33	24	33
Interest expense		-	(102)	-	(198)
<b>(Loss) / Profit before tax</b>		(315)	(3,807)	(648)	4,631
Taxation	B5	-	(177)	-	(281)
<b>(Loss)/Profit for the period</b>		(315)	(3,984)	(648)	4,350
<b>Other comprehensive income/(loss):</b>					
Foreign currency translation		-	-	-	-
<b>Total comprehensive (loss)/ income for the period</b>		(315)	(3,984)	(648)	4,350
Attributable to:					
Equity holders of the Company		(311)	(1,107)	(642)	6,895
Non-controlling interest		(4)	(2,877)	(6)	(2,545)
<b>Total comprehensive (loss)/ income for the period</b>		(315)	(3,984)	(648)	4,350
<b>(Loss)/Earnings per share:</b>					
Basic earnings per share (sen)		(0.23)	(0.82)	(0.48)	5.12
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 JUNE 2018**

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**UNAUDITED STATEMENTS OF FINANCIAL POSITION  
AS AT 30 JUNE 2018**

	Note	(UNAUDITED) AS AT 30/6/2018 RM'000	(AUDITED) AS AT 31/12/2017 RM'000
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment		-	-
Intangible assets		-	-
		<u>-</u>	<u>-</u>
<b>Current assets</b>			
Trade receivables		-	-
Other receivables, deposits and prepayments		22	3,526
Cash and cash equivalents		6,813	3,860
Current tax assets		10	10
		<u>6,845</u>	<u>7,396</u>
Non-current asset held for distribution – Other investment	A9(d)	-	-
		<u>6,845</u>	<u>7,396</u>
<b>TOTAL ASSETS</b>		<u><u>6,845</u></u>	<u><u>7,396</u></u>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity attributable to owners of the parent</b>			
Share capital		6,732	6,732
Reserves		(1,054)	(412)
		<u>5,678</u>	<u>6,320</u>
Non-controlling interest		822	828
<b>Total equity</b>		<u>6,500</u>	<u>7,148</u>
<b>Non-current liabilities</b>			
Other payable		-	-
Borrowing	B7	-	-
Deferred tax liabilities		-	-
<b>Current liabilities</b>			
Trade payables		-	166
Other payables and accruals		345	82
Borrowing	B7	-	-
Current tax liabilities		-	-
		<u>345</u>	<u>248</u>
<b>Total liabilities</b>		<u>345</u>	<u>248</u>
<b>TOTAL EQUITY AND LIABILITIES</b>		<u><u>6,845</u></u>	<u><u>7,396</u></u>
Net assets per share attributable to equity holders of the Company (RM)		<u>0.05</u>	<u>0.05</u>

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2018**

**UNAUDITED STATEMENTS OF CHANGES IN EQUITY  
FOR THE PERIOD ENDED 30 JUNE 2018**

	<----- Attributable to equity holders of the Company ----->							
	<-----Non-distributable----->			Distributable	Total		Non- controlling interest	Total equity
	Share capital RM'000	Share premium RM'000	Exchange translation reserve RM'000	Merger deficit RM'000	Retained earnings RM'000	RM'000	RM'000	RM'000
<b>At 1/1/2017</b>	13,464	15,438	(117)	(6,185)	33,306	55,906	11,779	67,685
Profit/(loss) for the period	-	-	-	-	56,906	56,906	(2,580)	54,326
Foreign currency translation	-	-	-	-	-	-	-	-
Total comprehensive (loss)/income for the period	-	-	-	-	56,906	56,906	(2,580)	54,326
Disposal of Subsidiary (Note A13)	-	-	-	9,324	(9,324)	-	(8,371)	(8,371)
Share capital and share premium reduction	(6,732)	(15,438)	-	-	22,170	-	-	-
Dividend expense (Note A8)	-	-	-	-	(106,492)	(106,492)	-	(106,492)
<b>At 31/12/2017</b>	6,732	-	(117)	3,139	(3,434)	6,320	828	7,148
<b>At 1/1/2018</b>	6,732	-	(117)	3,139	(3,434)	6,320	828	7,148
Profit/(loss) for the period	-	-	-	-	(642)	(642)	(6)	(648)
Foreign currency translation	-	-	-	-	-	-	-	-
Total comprehensive loss for the period	-	-	-	-	(642)	(642)	(6)	(648)
<b>At 30/6/2018</b>	6,732	-	(117)	3,139	(4,076)	5,678	822	6,500

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2018**

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**UNAUDITED STATEMENTS OF CASH FLOW  
FOR THE PERIOD ENDED 30 JUNE 2018**

	<b>AS AT CURRENT FINANCIAL PERIOD ENDED 30/6/2018 RM'000</b>	<b>AS AT PRECEDING FINANCIAL PERIOD ENDED 30/6/2017 RM'000</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
(Loss)/Profit before tax	(648)	4,631
Adjustments for non-cash flows:		
Depreciation on property, plant and equipment	-	136
Fair value adjustments	-	(5,884)
Gain on dilution on interest of an associate	-	-
Gain on disposal of property, plant and equipment	-	-
Impairment losses on receivables	-	196
Interest expense	-	198
Interest income	(24)	(33)
Reversal of impairment losses on receivables	-	(139)
Gain on Disposal of Subsidiary	-	-
Share of loss of an associate	-	-
Unrealised gain/(loss) on foreign exchange	-	(54)
Operating (Loss)/Profit Before Working Capital Changes	(672)	(949)
Changes In Working Capital:		
Trade and other receivables	3,504	32
Trade and other payables	97	9,638
Net Cash Inflow from Operations	2,929	8,721
Income tax paid	-	(15)
Net Cash Inflow from Operating Activities	2,929	8,706
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Interest received	24	33
Acquisition of a business, net of cash acquired	-	-
Proceeds from disposal of business	-	-
Purchase of property, plant and equipment	-	(205)
Net Cash Outflow from Investing Activities	24	(172)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest paid	-	(79)
Dividend Paid	-	-
Repayment of advances from a Director	-	(900)
Net Cash Outflow from Financing Activities	-	(979)
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	<b>2,953</b>	<b>7,555</b>
Effects of foreign exchange rate changes	-	-
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF FINANCIAL PERIOD</b>	<b>3,860</b>	<b>1,634</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF FINANCIAL PERIOD</b>	<b>6,813</b>	<b>9,189</b>

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2018**

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**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 (“Rev Asia” or the “Company”) and its subsidiaries (“Group”) for the financial year ended 31 December 2017. 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 2017.

**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 2017, 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:

<b>Title</b>	<b>Effective Date</b>
Amendments to MFRS 1 <i>Annual Improvements to MFRS Standards 2014 - 2016 Cycle</i>	1 January 2018
MFRS 15 <i>Revenue from Contracts with Customers</i>	1 January 2018
<i>Clarification to MFRS 15</i>	1 January 2018
MFRS 9 <i>Financial Instruments (IFRS as issued by IASB in July 2014)</i>	1 January 2018
Amendments to MFRS 2 <i>Classification and Measurement of Share-based Payment Transactions</i>	1 January 2018
Amendments to MFRS 128 <i>Annual Improvements to MFRS Standards 2014 - 2016 Cycle</i>	1 January 2018
IC Interpretation 22 <i>Foreign Currency Transactions and Advance Consideration</i>	1 January 2018
Amendments to MFRS 140 <i>Transfers of Investment Property</i>	1 January 2018
Amendments to MFRS 4 <i>Applying MFRS 9 Financial Instruments with MFRS 4 Insurance Contracts</i>	See MFRS 4 Para. 46 and 48
MFRS 16 <i>Leases</i>	1 January 2019
IC Interpretation 23 <i>Uncertainty over Income Tax Treatments</i>	1 January 2019
Amendments to MFRS 128 <i>Long-term Interests in Associates and Joint Ventures</i>	1 January 2019
Amendments to MFRS 9 <i>Prepayment Features with Negative Compensation</i>	1 January 2019
Amendments to MFRS 3 <i>Annual Improvements to MFRS Standards 2015 - 2017 Cycle</i>	1 January 2019
Amendments to MFRS 11 <i>Annual Improvements to MFRS Standards 2015 - 2017 Cycle</i>	1 January 2019
Amendments to MFRS 112 <i>Annual Improvements to MFRS Standards 2015 - 2017 Cycle</i>	1 January 2019

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2018**

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Amendments to MFRS 123 Annual Improvements to MFRS Standards 2015 - 2017 Cycle	1 January 2019
Amendments to MFRS 119 Plan Amendment, Curtailment or Settlement	1 January 2019
MFRS 17 Insurance Contracts	1 January 2021
Amendments to MFRS 10 and MFRS 128 <i>Sale or Contribution of Assets between an Investor and its Associates or Joint Venture</i>	Deferred

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 financial statements for the financial year ended 31 December 2017 was not qualified.

### **A4 – Seasonal or Cyclicity 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 as at the date of this announcement

### **A9 – Segmental Information**

The Group disposed of its core operations and the disposal was completed on 1 August 2017. Prior to the disposal, the Group was organised into the following reporting segments:

(a) 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.

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2018**

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**A9 – Segmental Information (continued)**

(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.

(c) 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.

(d) Online Classifieds

The business of providing services related to online car classifieds. The business operates and owns a 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 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%. As at 7 September 2016, Rev Asia’s shareholding in iCar Asia has diluted to approximately 17.28% and iCar Asia had ceased to be an associate company of Rev Asia. Arising thereto, the carrying value of the investment in iCar Asia’s shares was marked-to-market by Rev Asia, via fair value adjustment. Thereafter, the Company’s shareholding in iCar Asia has further diluted to approximately 16.36% as at 31 December 2016.

Rev Asia’s shareholding in iCar Asia, through its wholly-owned subsidiary, ICQH, is approximately 16.32%.

On 15 May 2017, the distribution-in-specie was completed. Following thereon, ICQH ceased to be a subsidiary of the Company.

	INDIVIDUAL QUARTER		CUMULATIVE QUARTERS	
	CURRENT YEAR QUARTER 30/6/2018 RM’000	PRECEDING YEAR CORRESPONDING QUARTER 30/6/2017 RM’000	CURRENT YEAR TO DATE 30/6/2018 RM’000	PRECEDING YEAR CORRESPONDING PERIOD 30/6/2017 RM’000
<b><u>REVENUE</u></b>				
Social Media	-	3,585	-	6,581
Online Media	-	3,902	-	6,983
Publishing	-	-	-	-
	-	7,487	-	13,564



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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2018**

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**(LOSS)/PROFIT**  
**BEFORE TAX**

Social Media	-	949	-	1,813
Online Media	-	1,057	-	1,784
Publishing	-	-	-	-
Online Classifieds	-	(1,577)*	-	5,884*
Other Indirect Costs#	(315)	(4,236)	(648)	(4,850)
	(315)	(3,807)	(648)	4,631

Notes:

\* *The investment in iCar Asia's shares was marked-to-market, via fair value adjustment downwards as disclosed in Note A9(d).*

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

**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 2017.

**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**

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.

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

During the financial period, there were no changes to the composition of the Group as at the date of this announcement.

**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 JUNE 2018**

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

**B1 – Review of Performance**

The Group disposed of its core business on 1 August 2017. Subsequent to the disposal, the Company was considered as a Cash Company pursuant to Rule 8.03 and Guidance Note 2 of the ACE Market Listing Requirements of Bursa Securities.

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

There were no material changes to the results of the preceding quarter.

**B3 – Current Year’s Prospects**

On 8 May 2017, Rev Asia and Youth Asia Sdn Bhd entered into a conditional sale and purchase agreement (“SPA”) with Media Prima Digital Sdn Bhd, an indirect wholly-owned subsidiary of Media Prima Berhad, to dispose the entire 15,828,831 ordinary shares in Rev Asia Holdings Sdn Bhd (“Rev Asia Holdings”) (“Rev Asia Holdings Shares”), representing 100% equity interest in Rev Asia Holdings and its subsidiaries after the proposed internal reorganisation for a total cash consideration of RM105,000,000 only, subject to the terms and conditions of the SPA.

Rev Asia will dispose its entire 11,080,182 Rev Asia Holdings Shares, representing 70% equity interest in Rev Asia Holdings for a cash consideration of RM73,500,000, subject to the terms and conditions of the SPA (“Proposed Disposal”).

On 1 August 2017, the Company completed the Proposed Disposal. Bursa Malaysia Securities Berhad (“Bursa Securities”) had vide its letter dated 3 August 2017 (“Notice”) informed that Rev Asia is considered as a Cash Company pursuant to Rule 8.03 and Guidance Note 2 (“GN2”) of the ACE Market Listing Requirements of Bursa Securities (“Listing Requirements”). In this respect, the Company must strictly comply with the provision and requirements in Rule 8.03 and GN2 of the Listing Requirements.

On 30 July 2018, the Company announced that it has entered into a Memorandum of Understanding with its majority shareholder, Catcha Group Pte Ltd, in respect of the proposed acquisition of a majority interest in a foreign owned group of companies with foreign based operations.

Subsequently on 1 August 2018, the Company announced that it has submitted an application to Bursa Securities for a proposed extension of time from 3 August 2018 to 2 February 2019 to submit its regularisation plan in accordance to Guidance Note 2 of the ACE Market Listing Requirements. On 21 August 2018, the Company announced that Bursa Securities, vide its letter dated 20 August 2018, has granted the Company an extension of time up to 2 February 2019 to submit the regularisation plan to the regulatory authorities.

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2018**

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

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

**B5 – Taxation**

	Current quarter ended 30 June 2018 RM'000	Preceding year corresponding quarter ended 30 June 2017 RM'000	Cumulative period ended 30 June 2018 RM'000	Preceding year corresponding period ended 30 June 2017 RM'000
Malaysian income tax:-				
Current tax:				
- Current year	-	177	-	281
- Under provision in prior years	-	-	-	-
	-	177	-	281
Deferred tax:				
- Original and reversal of temporary differences	-	-	-	-
- Over provision in prior years	-	-	-	-
	-	-	-	-
	-	177	-	281

Rev Social Malaysia Sdn. Bhd. (“RSM”) was granted with Multimedia Super Corridor (“MSC”) status on 6 January 2010. The MSC status entitles RSM to a set of incentives, rights and privileges including tax exemption on their income under the Promotion of Investments Act 1986, for a period of five (5) years commencing from 6 January 2010. RSM had obtained an approval letter dated 13 May 2011 from Malaysian Investment Development Authority (“MIDA”) conferring pioneer status which valid for a period of five (5) years from 6 January 2010. Subsequently, the pioneer status has been extended to 5 January 2020.

The tax expense for the current period mainly arising from the profits generated by a company within Online Media Business. Nevertheless, it is subject to confirmation by the Inland Revenue Board.

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2018**

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**B6 – Status of Corporate Proposals Announced But Not Completed**

Subsequent to the quarter in review, the Company announced on 30 July 2018 that it has entered into a Memorandum of Understanding with its majority shareholder, Catcha Group Pte Ltd, in respect of the proposed acquisition of a majority interest in a foreign owned group of companies with foreign based operations

Subsequently on 1 August 2018, the Company announced that it has submitted an application to Bursa Securities for a proposed extension of time from 3 August 2018 to 2 February 2019 to submit its regularisation plan in accordance to Guidance Note 2 of the ACE Market Listing Requirements. On 21 August 2018, the Company announced that Bursa Securities, vide its letter dated 20 August 2018, has granted the Company an extension of time up to 2 February 2019 to submit the regularisation plan to the regulatory authorities.

Save as disclosed above, there were no other corporate proposals 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 was no material litigation pending as at the date of this announcement.

**B9 – Dividend**

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

**B10 – Status of Utilisation of Proceeds**

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

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**INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2018****B11 – (Loss)/Earnings per Share***(a) Basic (loss)/earnings per share (“LPS”)/“EPS”*

Basic (LPS)/EPS 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 June.

		Current quarter ended 30 June		Cumulative quarters ended 30 June	
		2018	2017	2018	2017
(Loss)/Profit for the period attributable to ordinary equity holders of the Company	(RM'000)	(311)	(1,107)	(642)	6,895
Weighted average number of ordinary shares in issue	('000)	134,640	134,640	134,640	134,640
Basic (LPS) / EPS	(sen)	(0.23)	(0.82)	(0.48)	5.12

*(b) Diluted (LPS)/EPS*

There is no dilution of share capital for the Group.

**B12 – Authorisation for Issue**

These unaudited interim financial statements were authorised for issuance by the Board of Directors of Rev Asia on 30 August 2018.