

**POWER ROOT BERHAD**

Company No.733268-U  
(Incorporated In Malaysia)

**CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2018**

(The figures below are unaudited)

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Year Quarter 30 SEPTEMBER 2018 RM'000	Preceding Year Quarter 30 SEPTEMBER 2017 RM'000 (Restated)*	Current Year To Date 30 SEPTEMBER 2018 RM'000	Preceding Year To Date 30 SEPTEMBER 2017 RM'000 (Restated)*
Revenue	87,293	111,443	176,539	213,860
Other income	863	537	3,187	1,369
Raw material used	(42,415)	(58,014)	(85,353)	(108,482)
Staff cost	(11,884)	(11,219)	(23,296)	(22,963)
Depreciation and amortisation	(1,411)	(1,660)	(2,815)	(3,358)
Other operating expenses	(23,373)	(30,075)	(48,157)	(66,123)
Finance costs	(157)	(124)	(385)	(253)
<b>Profit before taxation</b>	<b>8,916</b>	<b>10,888</b>	<b>19,720</b>	<b>14,050</b>
Taxation	(1,900)	(901)	(3,443)	(975)
<b>Profit for the period</b>	<b>7,016</b>	<b>9,987</b>	<b>16,277</b>	<b>13,075</b>
<b>Other comprehensive income</b>				
Fair value of available for sale of financial assets	-	-	15	-
Translation differences on foreign operation	308	(128)	765	(471)
<b>Other comprehensive income net of tax</b>	<b>308</b>	<b>(128)</b>	<b>780</b>	<b>(471)</b>
<b>Total comprehensive income</b>	<b>7,324</b>	<b>9,859</b>	<b>17,057</b>	<b>12,604</b>
<b>Profit attributable to:</b>				
Owners of the Company	6,930	9,711	16,070	12,533
Non-controlling interest	86	276	207	542
	<b>7,016</b>	<b>9,987</b>	<b>16,277</b>	<b>13,075</b>
<b>Total comprehensive income attributable to:</b>				
Owners of the Company	7,228	9,716	16,825	12,224
Non-controlling interest	96	143	232	380
	<b>7,324</b>	<b>9,859</b>	<b>17,057</b>	<b>12,604</b>
<b>Earnings per share attributable to owners of the Company(sen)</b>				
Basic (note B12)	1.8	2.5 **	4.1	3.2 **
Diluted (note B12)	1.7	2.4 **	4.0	3.1 **

\*The comparative figures for Preceding Year Quarter has been restated to be consistent with the current year quarter presentation due to the adoption of MFRS 15 in the current financial period as stated in Note A2 of Part A Explanatory Notes in Accordance with MFRS 134 of this report.

\*\* For comparative purpose, the Earning Per Share for the corresponding quarter and year to date ended 30 September 2017 had been adjusted to reflect the bonus issue of 1 for every 5 existing ordinary shares which was completed on 23 July 2018

(The Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Annual Financial Report for the financial year ended 31 March 2018)

**POWER ROOT BERHAD**

Company No.733268-U  
(Incorporated In Malaysia)

**CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION****AS AT 30 SEPTEMBER 2018**

(The figures below are unaudited)

	(Unaudited) As at 30 SEPTEMBER 2018 RM'000	(Audited) As at 31 MARCH 2018 RM'000
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	76,905	75,285
Investment properties	1,783	1,808
Intangible assets	29	37
Other investments	-	5,970
Deferred tax assets	1,250	1,617
	79,967	84,717
<b>Current assets</b>		
Inventories	54,535	69,644
Trade and other receivables	140,035	140,220
Fixed deposits	19,955	20,903
Cash and bank balances	37,927	30,519
Tax recoverable	9,551	9,917
	262,003	271,203
<b>TOTAL ASSETS</b>	<b>341,970</b>	<b>355,920</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity holders of the parent</b>		
Share capital	218,697	215,511
Other reserves	(5,699)	(6,647)
Retained earnings/(Accumulated losses)	14,178	(274)
	227,176	208,590
<b>Non-controlling interest</b>	472	240
<b>TOTAL EQUITY</b>	<b>227,648</b>	<b>208,830</b>
<b>Non-current liabilities</b>		
Long term borrowings	61	287
<b>Current liabilities</b>		
Trade payables, other payables and accruals	98,560	107,023
Taxation	125	-
Short term borrowings	15,576	31,692
Dividend payable	-	8,088
	114,261	146,803
<b>TOTAL LIABILITIES</b>	<b>114,322</b>	<b>147,090</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>341,970</b>	<b>355,920</b>
Net assets per share attributable to the ordinary equity holders of the Company (RM)	0.57	0.53 *

\*For comparative purpose, the net assets per share attributable to the ordinary equity holders of the Company as at 31 March 2018 had been adjusted to reflect the bonus issue of 1 for every 5 existing ordinary shares which was completed on 23 July 2018

Notes:-

(The Unaudited Condensed Consolidated Statements of Financial Position should be read in conjunction with the Audited Annual Financial Report for the financial year ended 31 March 2018)

**POWER ROOT BERHAD**

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**CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE SECOND QUARTER ENDED****30 SEPTEMBER 2018**

(The figures below are unaudited)

	Current Year To Date	Preceding Year To Date
	30 SEPTEMBER 2018	30 SEPTEMBER 2017
	RM'000	RM'000
<b>Cash flows from operating activities</b>		
Profit before tax	19,720	14,050
Adjustments for:-		
Amortisation of intangible assets	8	8
Depreciation on investment properties	25	25
Depreciation on property, plant and equipment	2,782	3,325
Loss/(gain) on disposal of property, plant and equipment	29	(15)
Finance costs	385	253
Finance income	(499)	(661)
Unrealised (gain) / loss on foreign exchange	(347)	22
Reversal of impairment loss on trade receivables	-	(315)
Equity settled share-based payment transactions	193	470
Dividend income from unit trust funds	(7)	(91)
Operating profit before changes in working capital	<u>22,289</u>	<u>17,071</u>
Changes in working capital:-		
Changes in inventories	15,109	2,589
Changes in trade and other receivables	532	(14,789)
Changes in trade and other payables	(16,551)	3,458
Cash generated from operations	<u>21,379</u>	<u>8,329</u>
Interest received	499	661
Tax paid	(2,585)	(2,669)
Net cash from operating activities	<u>19,293</u>	<u>6,321</u>
<b>Cash flows from investing activities</b>		
Acquisition of property, plant and equipment	(4,082)	(3,130)
Proceeds from issue of share capital	3,186	473
Decrease/(increase) in other investment	5,993	(1,701)
Proceeds from disposal of property, plant and equipment	191	46
Acquisition of investment in a subsidiary	-	(9,216)
Net cash from / (used in) investing activities	<u>5,288</u>	<u>(13,528)</u>
<b>Cash flows from financing activities</b>		
Dividend paid to owners of the Company	(1,618)	(12,945)
Dividend paid to non-controlling interest	-	(318)
Interest paid	(385)	(253)
(Repayment) / drawdown of other short-term bank borrowings	(16,104)	13,529
Repurchase of treasury shares	-	(1,040)
Drawdown of hire purchase	75	-
Repayment of hire purchase obligations	(197)	(197)
Repayment of term loans	(117)	(109)
Net cash used in financing activities	<u>(18,346)</u>	<u>(1,333)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	6,235	(8,540)
<b>Effects of changes in foreign exchange rates</b>	225	(100)
<b>Cash and cash equivalents at beginning of the year</b>	<u>51,422</u>	<u>68,212</u>
<b>Cash and cash equivalents at end of the period</b>	<u>57,882</u>	<u>59,572</u>
<b>Cash and cash equivalents comprise:</b>		
Fixed deposits with licensed banks	19,955	11,606
Cash and bank balances	<u>37,927</u>	<u>47,966</u>
	<u>57,882</u>	<u>59,572</u>

(The Unaudited Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Audited Annual Financial Report for the financial year ended 31 March 2018)

**POWER ROOT BERHAD**

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**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE SECOND QUARTER ENDED**

**30 SEPTEMBER 2018**

(The figures below are unaudited)

	/ ----- Attributable to owners of the Company ----- /						Total RM'000	Non-controlling interest RM'000	Total equity RM'000
	/ ----- Non-distributable ----- /			Distributable					
	Share capital RM'000	Treasury shares RM'000	Exchange fluctuation reserve RM'000	Fair value reserve RM'000	Share option reserve RM'000	Retained earnings / (Accumulated losses) RM'000			
At 1 April 2017	214,815	(10,149)	2,536	(9)	2,431	41,302	250,926	842	251,768
Profit for the period	-	-	-	-	-	12,533	12,533	542	13,075
Other comprehensive income for the period	-	-	-	-	-	-	(309)	(162)	(471)
- Translation differences on foreign operation	-	-	(309)	-	-	-	(309)	(162)	(471)
<b>Total comprehensive income for the period</b>	-	-	(309)	-	-	12,533	12,224	380	12,604
Contributions by and distribution to owners of the Company									
- Issue of ordinary shares pursuant to the ESOS	473	-	-	-	-	-	473	-	473
- Share-based payment transaction	-	-	-	-	470	-	470	-	470
- Own shares acquired	-	(1,040)	-	-	-	-	(1,040)	-	(1,040)
- Acquisition of investment in a subsidiary	-	-	-	-	-	(8,638)	(8,638)	(578)	(9,216)
- Dividend to owner of the company / non-controlling interests	-	-	-	-	-	(12,945)	(12,945)	(318)	(13,263)
<b>Total transactions with owners of the Company</b>	473	(1,040)	-	-	470	(21,583)	(21,680)	(896)	(22,576)
At 30 September 2017	215,288	(11,189)	2,227	(9)	2,901	32,252	241,470	326	241,796
At 1 April 2018	215,511	(11,189)	1,611	(15)	2,946	(274)	208,590	240	208,830
Profit for the period	-	-	-	-	-	16,070	16,070	207	16,277
Other comprehensive income for the period	-	-	-	-	-	-	740	25	765
- Translation differences on foreign operation	-	-	740	-	-	-	740	25	765
- Fair value of available for sale financial assets	-	-	-	15	-	-	15	-	15
<b>Total comprehensive income for the period</b>	-	-	740	15	-	16,070	16,825	232	17,057
Contributions by and distribution to owners of the Company									
- Issue of ordinary shares pursuant to the ESOS	3,186	-	-	-	-	-	3,186	-	3,186
- Share-based payment transaction	-	-	-	-	193	-	193	-	193
- Dividend to owners of the Company	-	-	-	-	-	(1,618)	(1,618)	-	(1,618)
<b>Total transactions with owners of the Company</b>	3,186	-	-	-	193	(1,618)	1,761	-	1,761
At 30 September 2018	218,697	(11,189)	2,351	-	3,139	14,178	227,176	472	227,648

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Annual Financial Report for the financial year ended 31 March 2018)

# **POWER ROOT BERHAD**

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## **A. EXPLANATORY NOTES IN ACCORDANCE WITH MFRS 134**

### **A1. Basis of Preparation**

The unaudited condensed consolidated interim financial statements for the second quarter ended 30 September 2018 have been prepared in accordance with Malaysia Financial Reporting Standards (“MFRS”) 134 Interim Financial Reporting and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”). The unaudited condensed consolidated interim financial statements of the Power Root Berhad (“Power Root”) and its subsidiaries, namely Power Root (M) Sdn. Bhd., Power Root Marketing Sdn. Bhd., Power Root Manufacturing Sdn. Bhd., Power Root Nenergy Sdn. Bhd., Power Impian International Sdn. Bhd., Power Root Distributor Sdn. Bhd., Ali Cafe Sdn. Bhd., Power Root Support Services Sdn. Bhd., PT Natbio Marketing Indonesia, Power Root (Shanghai) Food Trading Co. Ltd., Synergy Distribution FZE, PR Global Assets Limited, Power Root ME FZCO, P.R. Manufacturing ME LLC and Alicafe Roasters Sdn Bhd (collectively known as “Power Root Group” or “The Group”), should be read in conjunction with the audited financial statements for the financial year ended 31 March 2018.

### **A2. Significant accounting policies**

The accounting policy and method of computation adopted in these interim financial statements of the Group are consistent with those adopted for the annual financial statements for the financial year ended 31 March 2018, except for changes arising from the adoption of MFRS 15 “Revenue from Contracts with Customers”.

The Group has adopted MFRS 15 in the current financial period. Under MFRS 15, the Group had reclassified the sales related expenses as a deduction against revenue which was treated as marketing expenses previously. Sales related expenses of RM7.1 million and RM8.2 million have been reclassified as a deduction against revenue for the current year quarter ended 30 September 2018 and preceding year quarter ended 30 September 2017 respectively. The adoption of MFRS 15 has no significant financial impact to the Group.

The Group has assessed the estimated impact that the application of MFRS 15 will have on its consolidated financial statements. Comparatives for the financial statements have been reclassified and restated to conform to the current year’s presentation under MFRS 15.

### **A3. Audit Report of Preceding Annual Financial Statements**

The audited financial statements of the Group for the financial year ended 31 March 2018 were not subject to any qualification.

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### **A4. Seasonality or Cyclical Factors**

Generally, the Group does not have any significant seasonal sales cycle, except during the Muslim fasting month, where sales would be lower.

### **A5. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows**

There were no other items affecting assets, liabilities, equity, net income, or cash flows that are unusual because of their nature, size or incidence during the quarter under review.

### **A6. Material Change in Estimates**

There were no material changes in estimates of amounts reported that have a material effect on the results for the quarter under review.

### **A7. Issuance, Cancellations, Repurchases, Resale and Repayments of Debt and Equity Securities**

There were no issuance, cancellations, repurchases, resale and repayments of debt and equity securities for the quarter under review except for the following:

- Issuance of 4,310,000 new ordinary share of RM0.675 each pursuant to the Employees Share Option Scheme.
- Issuance of 326,400 new ordinary share of RM0.563 each pursuant to the Employees Share Option Scheme.
- Issuance of 66,933,804 new ordinary shares on 23 July 2018 pursuant to the Company's bonus issue exercise.
- Issuance of 65,591,464 new free warrants on 27 July 2018 pursuant to the Company's warrant issue exercise.

### **A8. Dividend Paid**

A fourth interim single tier dividend of 0.5 sen per ordinary share in respect of the financial year ended 31 March 2018, was paid on 5 July 2018.

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## A9. Segmental Reporting

Analysis by geographical segment for the period ended 30 September 2018:

	Current quarter ended 30 September 2018	Current year to date 30 September 2018
Revenue	RM'000	RM'000
Malaysia	43,656	81,849
Oversea	43,637	94,690
	-----	-----
	87,293	176,539
	=====	=====

No other segmental information such as segment assets, liabilities and result are presented as the Group is principally engaged in one industry, which involves the manufacturing and distribution of beverages and operates from Malaysia only.

## A10. Material Events Subsequent to the end of the Quarter under review

There were no material events subsequent to the end of the quarter under review.

## A11. Changes in the composition of the Group

There were no changes in the composition of the Group for the 6 months ended 30 September 2018 under review save for:

The restructuring of its associated company, Jobtact Sdn Bhd ("JSB") and JT Apps Sdn Bhd ("JTASB") (a wholly-owned subsidiary of JSB):

- (a) The equity interest of the Group in JSB was diluted from 40% to 32.99% upon issuance of new shares in JSB on 2 April 2018 as the Group did not participate in this exercise; and
- (b) Following the exercise above, JSB distributed its 100% entire equity interest in JTASB to its shareholders of the JSB on a proportionate basis on 2 April 2018. As such, the Group holds a direct interest of 32.99% in JTASB.

JSB is in the business of Information Technology related products and services and is currently dormant. JTASB is in the business of Information Technology related products and services.

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### **A12. Changes in Contingent Liabilities or Contingent Assets**

There were no contingent liabilities or contingent assets arise since the last annual balance sheet date up to the date of this report.

### **A13. Material Capital Commitments**

The outstanding capital commitments at the end of the current quarter are as follows:

	<b>Current quarter ended 30 September 2018 RM'000</b>
Property, plant and equipment	
Contracted but not provided for	7,691
	<hr/>

### **A14. Material Related Party Transactions**

There were no material transactions entered by the Group with any related party.



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## **B. ADDITIONAL INFORMATION REQUIRED BY APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES**

### **B1. Review of Group's Results for the Quarter Ended 30 September 2018**

The Group recorded a revenue of RM 87.3 million for the second quarter ended 30 September 2018 representing a decrease of RM 24.1 million or 21.6% as compared to the previous year's corresponding quarter of RM 111.4 million. The decrease was mainly attributable to the decrease in both local and overseas sales.

The Group recorded a profit before tax of RM 8.9 million for the current quarter which was a decrease of RM 2.0 million from the previous year's corresponding quarter's profit before tax of RM 10.9 million. The decrease in profit before tax was mainly due to lower sales revenue in the current quarter.

### **B2. Variation of Results for the Current Quarter Ended 30 September 2018 against the Immediate Preceding Quarter**

The Group recorded a revenue of RM 87.3 million for the current quarter, represented a decrease of RM 1.9 million or 2.1% when compared to the revenue recorded for the immediate preceding quarter ended 30 June 2018 of RM 89.2 million. The decrease was mainly attributable to the decrease in overseas sales.

The Group's profit before tax of RM 8.9 million for the current quarter, represented a decrease of RM 1.9 million or 17.6% as compared to the profit before tax of RM 10.8 million for the immediate preceding quarter ended 30 June 2018. The decrease in profit before tax was mainly due to lower foreign exchange gain in the current quarter.

### **B3. Group's Prospects for the financial year ending 31 March 2019 ("FYE 2019")**

To maintain our competitive edge in this challenging operating environment, the Group will focus in improving its operational efficiencies and manage its cost more efficiently in the current financial year.

The Group will also increase its efforts in launching new products over this year and strengthen its existing distribution network.

### **B4. Variance of Profit Forecast**

There was no profit forecast made during the financial period under review.

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## B5. Tax Expense

Taxation comprises the following:-

	Individual quarter ended		Cumulative quarter ended	
	30 September 2018 RM'000	30 September 2017 RM'000	30 September 2018 RM'000	30 September 2017 RM'000
In respect of the current period:-				
Taxation	1,934	713	3,076	1,000
Deferred taxation (income)/expenses	(34)	188	367	(25)
	<u>1,900</u>	<u>901</u>	<u>3,443</u>	<u>975</u>
In respect of the previous period:-				
Taxation	-	-	-	-
Deferred taxation (income)/expenses	-	-	-	-
	<u>1,900</u>	<u>901</u>	<u>3,443</u>	<u>975</u>

## B6. Notes to the Statements of Profit or Loss and Other Comprehensive Income

	Individual quarter ended 30 September		Cumulative quarter ended 30 September	
	2018 RM'000	2017 RM'000	2018 RM'000	2017 RM'000
Depreciation and amortisation	1,411	1,660	2,815	3,358
Net (gain)/loss on foreign exchange	(540)	569	(2,080)	1,872
(Gain)/loss on disposal of property, plant and equipment	(157)	(26)	29	(15)
Dividend income from unit trust funds	-	(51)	(7)	(91)
Finance income	(273)	(345)	(499)	(661)
Finance costs	157	124	385	253
(Reversal of written down)/ written down of inventories	(1)	1	557	22
Reversal of impairment loss on trade receivables	-	(98)	-	(315)

## POWER ROOT BERHAD

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### B7. Group Borrowings and Debt Securities

The Group's borrowings, all repayable in Ringgit Malaysia and unsecured, as at the end of the quarter under review are as follows:

	RM'000
<u>Short Term Borrowings</u>	
Term Loans	226
Hire purchase payables	394
Bankers' Acceptance	14,956
	<hr/> 15,576
<u>Long Term Borrowings</u>	
Hire purchase payables	61
<b>Total</b>	<hr/> <b>15,637</b> <hr/>

The Group does not have any foreign borrowings and debts securities as at the date of this report.

### B8. Material Litigation

Power Root Marketing Sdn Bhd ("PRMK"), a wholly owned subsidiary of the Group, commenced civil suits against the following parties:-

- (i) Nutri Fresh Dairies Marketing Sdn Bhd and 3 others at the Kuching Session Court vide Civil Suit No. KCH-B52NCvC-11/4-2018 on 6 April 2018 for the recovery of debt amounting to the sum of RM766,012.34. Following a settlement meeting on 10 August 2018, it was agreed upon that the sum of RM689,381.94 is to be paid (of which payment was received on 12 September 2018), an amount of RM13,447.27 was agreed as the amount available for set-off against the amount owing to PRMK and the remaining sum of RM63,183.13 shall be subject to deduction upon approval from PRMK and receiving of supporting document for the deductible claim from the defendant.
- (ii) Teo Hong Tai Sdn Bhd and 3 others at the Kuching Session Court vide Civil Suit No. KCH-B52NCvC-12/4-2018 on 6 April 2018 for the recovery of debt amounting to the sum of RM585,571.91. Following a settlement meeting on 10 August 2018, it was agreed upon that the sum of RM389,512.92 is to be paid (of which payment was received on 12 September 2018), an amount of RM19,365.48 was agreed as the amount available for set-off against the amount owing to PRMK and the remaining sum of RM176,693.51 shall be subject to deduction upon approval from PRMK and receiving of supporting document for the deductible claim from the defendant.

### B9. Dividend Proposed

The board of directors has proposed to declare a second interim single tier dividend of 1.7 sen per ordinary share in respect of the financial year ending 31 March 2019.

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### B10. Derivatives

There were no outstanding derivatives at the end of the quarter under review.

### B11. Disclosure of gains/losses arising from fair value changes of financial liabilities

The Group did not have any financial liabilities measured at fair value through profit and loss at the end of the quarter under review.

### B12. Earnings Per Share (“EPS”)

#### Basic EPS

	Current quarter ended		Cumulative quarter ended	
	30 September 2018	30 September 2017	30 September 2018	30 September 2017
Profit attributable to owners of the Company (RM'000)	6,930	9,711	16,070	12,533
Weighted average number of shares in issue ('000)	395,006	388,082	392,770	388,153
Basic EPS (sen)	<u>1.8</u>	<u>2.5</u>	<u>4.1</u>	<u>3.2</u>

#### Diluted EPS

	Current quarter ended		Cumulative quarter ended	
	30 September 2018	30 September 2017	30 September 2018	30 September 2017
Profit attributable to owners of the Company (RM'000)	6,930	9,711	16,070	12,533
Weighted average number of ordinary shares ('000)	395,006	388,082	392,770	388,153
Effect of share option in issue ('000)	11,433	18,044	10,766	18,762
Total weighted average number of ordinary shares ('000) (diluted)	406,439	406,126	403,536	406,915
Diluted EPS (sen)	<u>1.7</u>	<u>2.4</u>	<u>4.0</u>	<u>3.1</u>

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### **B12. Earnings Per Share (“EPS”) (Cont’d)**

For comparative purpose, the Earning Per Share for the corresponding quarter and year to date ended 30 September 2017 had been adjusted to reflect the bonus issue of 1 for every 5 existing ordinary shares which was completed on 23 July 2018.