

**POWER ROOT BERHAD**

Company No.733268-U  
(Incorporated In Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FOURTH QUARTER ENDED 31 MARCH 2018**

(The figures below are unaudited)

	<u>INDIVIDUAL QUARTER</u>		<u>CUMULATIVE QUARTER</u>	
	Current Year Quarter	Preceding Year Quarter	Current Year To Date	Preceding Year To Date
	31 MARCH 2018 RM'000	31 MARCH 2017 RM'000	31 MARCH 2018 RM'000	31 MARCH 2017 RM'000
Revenue	80,581	91,595	424,577	399,301
Other income	1,142	1,785	3,129	11,800
Raw material used	(47,505)	(39,378)	(217,702)	(177,362)
Staff cost	(10,486)	(16,387)	(47,688)	(45,510)
Depreciation and amortisation	(1,498)	(1,633)	(6,383)	(6,432)
Other operating expenses	(32,198)	(22,253)	(144,709)	(126,703)
Finance costs	(154)	(54)	(582)	(333)
<b>Profit / (loss) before taxation</b>	<b>(10,118)</b>	<b>13,675</b>	<b>10,642</b>	<b>54,761</b>
Taxation	532	(3,452)	(579)	(7,544)
<b>Profit / (loss) for the year</b>	<b>(9,586)</b>	<b>10,223</b>	<b>10,063</b>	<b>47,217</b>
<b>Other comprehensive income</b>				
Fair value of available for sale of financial assets	(6)	(9)	(6)	(9)
Translation differences on foreign operation	28	(52)	(1,185)	1,253
<b>Other comprehensive income / (loss), net of tax</b>	<b>22</b>	<b>(61)</b>	<b>(1,191)</b>	<b>1,244</b>
<b>Total comprehensive income / (loss)</b>	<b>(9,564)</b>	<b>10,162</b>	<b>8,872</b>	<b>48,461</b>
<b>Profit / (loss) attributable to:</b>				
Owners of the Company	(9,513)	9,359	9,436	43,526
Non-controlling interest	(73)	864	627	3,691
	<b>(9,586)</b>	<b>10,223</b>	<b>10,063</b>	<b>47,217</b>
<b>Total comprehensive income / (loss) attributable to:</b>				
Owners of the Company	(9,419)	9,322	8,502	44,514
Non-controlling interest	(145)	840	370	3,947
	<b>(9,564)</b>	<b>10,162</b>	<b>8,872</b>	<b>48,461</b>
<b>Earnings / (loss) per share attributable to owners of the Company (sen)</b>				
Basic (note B10)	(3.0)	2.9	2.9	14.2
Diluted (note B10)	(2.8)	2.7	2.8	13.5

(The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Annual Financial Report for the financial year ended 31 March 2017)

**POWER ROOT BERHAD**

Company No.733268-U  
(Incorporated In Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION****AS AT 31 MARCH 2018***(The figures below are unaudited)*

	(Unaudited) As at 31 MARCH 2018	(Audited) As at 31 MARCH 2017
	RM'000	RM'000
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	75,290	77,860
Investment properties	1,803	1,848
Intangible assets	37	52
Other investments	5,970	4,090
Deferred tax assets	1,590	285
	84,690	84,135
<b>Current assets</b>		
Inventories	65,637	49,319
Trade and other receivables	135,116	153,815
Fixed deposits	20,903	15,245
Cash and bank balances	30,519	52,967
Tax recoverable	9,785	4,647
	261,960	275,993
<b>TOTAL ASSETS</b>	346,650	360,128
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity holders of the parent</b>		
Share capital	215,511	214,815
Other reserves	(6,650)	(5,191)
Retained earnings	50	41,302
	208,911	250,926
<b>Non-controlling interest</b>	247	842
<b>TOTAL EQUITY</b>	209,158	251,768
<b>Non-current liabilities</b>		
Long term borrowings	275	919
<b>Current liabilities</b>		
Trade payables, other payables and accruals	105,512	96,141
Taxation	-	157
Short term borrowings	31,705	11,143
	137,217	107,441
<b>TOTAL LIABILITIES</b>	137,492	108,360
<b>TOTAL EQUITY AND LIABILITIES</b>	346,650	360,128
Net assets per share attributable to ordinary equity holders of the parent (RM)	0.63	0.76

*Notes:-*

**(The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Annual Financial Report for the financial year ended 31 March 2017)**

**POWER ROOT BERHAD**Company No.733268-U  
(Incorporated In Malaysia)**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FOURTH QUARTER ENDED****31 MARCH 2018**

(The figures below are unaudited)

	Current Year To Date	Preceding Year To Date
	31 MARCH 2018	31 MARCH 2017
	RM'000	RM'000
<b>Cash flows from operating activities</b>		
Profit before tax	10,642	54,761
Adjustments for:-		
Amortisation of intangible assets	15	15
Bad debts written off	38	136
Depreciation on investment properties	45	32
Depreciation on property, plant and equipment	6,323	6,384
Gain on disposal of property, plant and equipment	(9)	(254)
Finance costs	582	333
Finance income	(1,107)	(1,195)
Unrealised gain on foreign exchange	(347)	(2,491)
Impairment loss on:		
- investment in other investments	-	392
- property, plant and equipment	2,306	-
Impairment loss / (Reversal of impairment loss) on amounts due from:		
- trade and other receivables	1,076	(488)
- an associate	-	544
- a joint venture	107	-
Equity settled share-based payment transactions	662	529
Dividend income from quoted unit trusts	(187)	(105)
Operating profit before changes in working capital	<u>20,146</u>	<u>58,593</u>
Changes in working capital:-		
Changes in inventories	(16,318)	(2,335)
Changes in trade and other receivables	17,825	(34,547)
Changes in trade and other payables	1,284	22,471
Cash generated from operating activities	<u>22,937</u>	<u>44,182</u>
Interest received	1,107	1,195
Tax paid	(7,179)	(961)
Net cash from operating activities	<u>16,865</u>	<u>44,416</u>
<b>Cash flows from investing activities</b>		
Acquisition of:		
- property, plant and equipment	(6,995)	(5,705)
- investment properties	-	(602)
Increase in other investments	(1,700)	(3,993)
Acquisition of shares from non-controlling interest in a subsidiary	(9,212)	(800)
Proceeds from disposal of property, plant and equipment	46	295
Net cash used in investing activities	<u>(17,861)</u>	<u>(10,805)</u>
<b>Cash flows from financing activities</b>		
Interest paid	(582)	(333)
Proceeds from issue of share capital	549	898
Dividend paid to owners of the Company	(33,967)	(31,990)
Dividend paid to non-controlling interest	(387)	(3,481)
Drawdown of other short-term bank borrowings	20,533	399
Repurchase of treasury shares	(1,040)	(2,094)
Repayment of hire purchase obligations	(394)	(211)
Repayment of term loans	(221)	(205)
Net cash used in financing activities	<u>(15,509)</u>	<u>(37,017)</u>
<b>Net decrease in cash and cash equivalents</b>	(16,505)	(3,406)
<b>Effects of changes in foreign exchange rates</b>	(285)	259
<b>Cash and cash equivalents at beginning of the year</b>	<u>68,212</u>	<u>71,359</u>
<b>Cash and cash equivalents at end of the period</b>	<u>51,422</u>	<u>68,212</u>
<b>Cash and cash equivalents comprise:</b>		
Fixed deposits with licensed banks	20,903	15,245
Cash and bank balances	<u>30,519</u>	<u>52,967</u>
	<u>51,422</u>	<u>68,212</u>

(The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Annual Financial Report for the financial year ended 31 March 2017)

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FOURTH QUARTER ENDED  
31 MARCH 2018

(The figures below are unaudited)

	/ ----- Attributable to Equity Holders of the Parent ----- /						Distributable Retained earnings	Total	Non- controlling interests	Total equity
	/ ----- Non-Distributable ----- /					Share option reserve				
	Share capital	Share premium	Treasury shares	Exchange fluctuation reserve	Fair value reseve					
RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	
At 1 April 2016	60,815	103,169	(8,055)	1,119	-	2,220	78,290	237,558	2,687	240,245
Profit for the year	-	-	-	-	-	-	43,526	43,526	3,691	47,217
Other comprehensive income for the period	-	-	-	-	-	-	-	-	-	-
- Translation differences on foreign operation	-	-	-	997	-	-	-	997	256	1,253
- Fair value of available for sale financial assets	-	-	-	-	(9)	-	-	(9)	-	(9)
<b>Total comprehensive income for the period</b>	-	-	-	997	(9)	-	43,526	44,514	3,947	48,461
Contributions by and distribution to owners of the Company										
- Issue of ordinary shares pursuant to the ESOS	410	488	-	-	-	-	-	898	-	898
- Share-based payment transaction	-	-	-	-	-	529	-	529	-	529
- Own shares acquired	-	-	(2,094)	-	-	-	-	(2,094)	-	(2,094)
- Share swap	4,840	44,775	-	420	-	-	(48,524)	1,511	(2,311)	(800)
- Dividend to owner of the company / non-controlling interests	-	-	-	-	-	-	(31,990)	(31,990)	(3,481)	(35,471)
<b>Total transactions with owners of the Company</b>	5,250	45,263	(2,094)	420	-	529	(80,514)	(31,146)	(5,792)	(36,938)
Transfer to share premium for share options exercised	-	318	-	-	-	(318)	-	-	-	-
Transfer in accordance with Section 618(2) of the Company Act 2016	148,750	(148,750)	-	-	-	-	-	-	-	-
At 31 March 2017	214,815	-	(10,149)	2,536	(9)	2,431	41,302	250,926	842	251,768
At 1 April 2017	214,815	-	(10,149)	2,536	(9)	2,431	41,302	250,926	842	251,768
Profit for the year	-	-	-	-	-	-	9,436	9,436	627	10,063
Other comprehensive income for the period	-	-	-	-	-	-	-	-	-	-
- Translation differences on foreign operation	-	-	-	(928)	-	-	-	(928)	(257)	(1,185)
- Fair value of available for sale financial assets	-	-	-	-	(6)	-	-	(6)	-	(6)
<b>Total comprehensive income for the period</b>	-	-	-	(928)	(6)	-	9,436	8,502	370	8,872
Contributions by and distribution to owners of the Company										
- Issue of ordinary shares pursuant to the ESOS	549	-	-	-	-	-	-	549	-	549
- Share-based payment transaction	-	-	-	-	-	662	-	662	-	662
- Own shares acquired	-	-	(1,040)	-	-	-	-	(1,040)	-	(1,040)
- Acquisition of Investment in a subsidiary	-	-	-	-	-	-	(8,634)	(8,634)	(578)	(9,212)
- Dividend to owner of the company / non-controlling interests	-	-	-	-	-	-	(42,054)	(42,054)	(387)	(42,441)
<b>Total transactions with owners of the Company</b>	549	-	(1,040)	-	-	662	(50,688)	(50,517)	(965)	(51,482)
Transfer to share premium for share options exercised	147	-	-	-	-	(147)	-	-	-	-
At 31 March 2018	215,511	-	(11,189)	1,608	(15)	2,946	50	208,911	247	209,158

(The Unaudited 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 2017)

# **POWER ROOT BERHAD**

Company No. 733268-U

(Incorporated in Malaysia)

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

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

The unaudited condensed consolidated interim financial statements for the fourth quarter ended 31 March 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 2017, except for its subsidiary, Alicafe Roasters Sdn. Bhd. which was incorporated on 28 September 2017, does not have the audited financial statement for the financial year ended 31 March 2017.

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 2017.

### **A2. Audit Report of Preceding Annual Financial Statements**

The audited financial statements of the Group for the financial year ended 31 March 2017 were not subject to any qualification.

### **A3. Seasonality or Cyclicity Factors**

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

### **A4. 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.

### **A5. 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.

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### A6. 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 73,000 new ordinary share of RM0.675 each pursuant to the Employees Share Option Scheme.

### A7. Dividend Paid

A second interim single tier dividend of 2.5 sen per ordinary share in respect of the financial year ended 31 March 2018, was paid on 2 January 2018.

### A8. Segmental Reporting

Analysis by geographical segment for the period ended 31 March 2018:

	Current quarter ended 31 March 2018	Current year to date 31 March 2018
Revenue	RM'000	RM'000
Malaysia	45,958	215,615
Oversea	34,623	208,962
	-----	-----
	80,581	424,577
	=====	=====

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.

### A9. Material Events Subsequent to the end of the Quarter under review

The Company has received notification on 10 April 2018 that its 97% owned subsidiary, Power Root ME FZCO ("PRME") has completed incorporating its 49% subsidiary, P R M E Food Trading L.L.C ("PRMEFT") ("Incorporation").

PRMEFT was incorporated on 27 February 2018 as a limited liability company in the United Arab Emirates ("U.A.E") under the laws of U.A.E. PRMEFT has a paid-up capital of United Arab Emirates, Dirham ("UAE Dhs.") 300,000 (equivalent to RM316,000) divided into 300 shares of UAE Dhs. 1,000 each ("Shares"). PRME holds 49% or 147 Shares of PRMEFT and the remaining 51% or 153 Shares is held by Corporate Forma General Trading LLC.

PRMEFT will be engaged in trading of beverage products. It is currently dormant.

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### **A10. Changes in the composition of the Group**

There were no changes in the composition of the Group during the period under review.

### **A11. Changes in Contingent Liabilities or Contingent Assets**

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

### **A12. Material Capital Commitments**

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

	<b>Current quarter ended 31 March 2018 RM'000</b>
Property, plant and equipment	
Contracted but not provided for	3,450
	<hr/>

### **A13. Material Related Party Transactions**

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

## **POWER ROOT BERHAD**

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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 31 March 2018**

The Group recorded a revenue of RM 80.6 million for the fourth quarter ended 31 March 2018 representing a decrease of RM 11.0 million or 12.0% as compared to the previous year's corresponding quarter of RM 91.6 million. The decrease was mainly attributable to the decrease in overseas sales.

The Group recorded a loss before tax of RM 10.1 million for the current quarter which was a decrease of RM 23.8 million from the previous year's corresponding quarter's profit before tax of RM 13.7 million. The loss before tax was mainly due to lower sales recorded and adverse sales mix, written down of inventories, impairment loss on trade and other receivables, impairment loss on property, plant and equipment and lower gain on foreign exchange in the current quarter.

#### **B2. Variation of Results for the Current Quarter Ended 31 March 2018 against the Immediate Preceding Quarter**

The Group recorded a revenue of RM 80.6 million for the current quarter, represented a decrease of RM 34.5 million or 30.0% when compared to the revenue recorded for the immediate preceding quarter ended 31 December 2017 of RM 115.1 million. The decrease was mainly attributable to the decrease in both local and overseas sales.

The Group's loss before tax of RM 10.1 million for the current quarter, represented a decrease of RM 16.8 million or 250.7% as compared to the profit before tax of RM 6.7 million for the immediate preceding quarter ended 31 December 2017. The loss before tax was mainly due to lower revenue recorded, written down of inventories, impairment loss on trade and other receivables, impairment loss on property, plant and equipment and lower gain on foreign exchange in the current quarter.

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

The Group will focus on the improvement in the operational efficiencies and cost management activities in the coming year to maintain its competitive edge in this challenging operating environment.

For the export market, the Group will also increase its activities in growing its existing export markets and to developing new markets through the new products development and strengthening its distribution networks.



## POWER ROOT BERHAD

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### B4. Variance of Profit Forecast

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

### B5. Tax Expense

Taxation comprises the following:-

	Individual quarter ended		Cumulative quarter ended	
	31 March 2018 RM'000	31 March 2017 RM'000	31 March 2018 RM'000	31 March 2017 RM'000
In respect of the current period:-				
Taxation	682	438	2,510	4,050
Deferred taxation (income)/expenses	(1,544)	2,889	(1,627)	4,258
	<u>(862)</u>	<u>3,327</u>	<u>883</u>	<u>8,308</u>
In respect of the previous period:-				
Taxation	-	-	(599)	845
Deferred taxation (income)/expenses	330	125	295	(1,609)
	<u>(532)</u>	<u>3,452</u>	<u>579</u>	<u>7,544</u>

### B6. Notes to the Statement of Comprehensive Income

	Individual quarter ended 31 March		Cumulative quarter ended 31 March	
	2018 RM'000	2017 RM'000	2018 RM'000	2017 RM'000
Depreciation and amortization	1,498	1,633	6,383	6,432
Loss/(Gain) on foreign exchange	1,328	30	5,020	(7,984)
Loss/(Gain) on disposal of property, plant and equipment	6	(117)	(9)	(254)
Dividend income from quoted unit trusts	(187)	(105)	(187)	(105)
Bad debts written off	38	136	38	136
Finance income	(121)	(265)	(1,107)	(1,195)
Finance costs	154	54	582	333
Written down/(reversal of written down) of inventories	2,839	(113)	2,809	(992)

## POWER ROOT BERHAD

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### B6. Notes to the Statement of Comprehensive Income (Cont'd)

	Individual quarter ended 31 March		Cumulative quarter ended 31 March	
	2018 RM'000	2017 RM'000	2018 RM'000	2017 RM'000
Impairment loss/(reversal of impairment loss) on amount due from :				
- trade and other receivables	1,431	(79)	1,076	(488)
- an associate	-	544	-	544
- a joint venture	107	-	107	-
Impairment loss on investment in other investments	-	392	-	392
Impairment loss on property, plant and equipment	2,306	-	2,306	-

### 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	250
Hire purchase payables	394
Bankers' Acceptance	31,061
	<u>31,705</u>
<u>Long Term Borrowings</u>	
Term Loans	92
Hire purchase payables	183
<b>Total</b>	<b><u>31,980</u></b>

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. This matter has been fixed for mention on 7 June 2018 pending close of pleading. The Company is of the opinion that PRMK has a good chance of recovering the debt claimed.

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### B8. Material Litigation (Cont'd)

- (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. This matter has been fixed for hearing on 25 June 2018. The Company is of the opinion that PRMK has a good chance of recovering the debt claimed.

### B9. Dividend Proposed

The board of directors has proposed to declare a fourth interim single tier dividend of 0.5 sen per ordinary share in respect of the financial year ended 31 March 2018.

### B10. Derivatives

The Group has entered into forward exchange contract to hedge its trade receivables.

Details of the derivative outstanding at the end of the quarter under review are as follows:

	As at 31 March 2018		As at 31 March 2017	
	Notional Value RM'000	Fair Value RM'000	Notional Value RM'000	Fair Value RM'000
Forward Exchange Contract	<u>1,694</u>	<u>1,688</u>	<u>-</u>	<u>-</u>

The Group uses forward exchange contracts to hedge its foreign currency risk. Most of the forward exchange contracts have maturities of less than one year at the end of the quarter under review.

There is no gain/(loss) recognised in the profit or loss arising from the fair value changes of the derivatives.

### 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.

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### B12. Earnings Per Share (“EPS”)

#### Basic EPS

	Current quarter ended		Cumulative quarter ended	
	31 March 2018	31 March 2017	31 March 2018	31 March 2017
Profit / (loss) attributable to owners of the Company (RM'000)	(9,513)	9,359	9,436	43,526
Weighted average number of shares in issue ('000)	323,467	323,211	323,450	306,880
Basic EPS (sen)	<u>(3.0)</u>	<u>2.9</u>	<u>2.9</u>	<u>14.2</u>

Basic EPS is calculated by dividing the net profit/(loss) attributable to the ordinary equity holders of the parent by the weighted average number of ordinary shares in issue during the period

#### Diluted EPS

	Current quarter ended		Cumulative quarter ended	
	31 March 2018	31 March 2017	31 March 2018	31 March 2017
Profit / (loss) attributable to owners of the Company (RM'000)	(9,513)	9,359	9,436	43,526
Weighted average number of ordinary shares ('000)	323,467	323,211	323,450	306,880
Effect of share option in issue ('000)	11,519	14,909	13,211	14,221
Total weighted average number of ordinary shares ('000) (diluted)	334,986	338,120	336,661	321,101
Diluted EPS (sen)	<u>(2.8)</u>	<u>2.7</u>	<u>2.8</u>	<u>13.5</u>

The diluted EPS is calculated by dividing the net profit/(loss) attributable to the equity holder of the parent by the weighted average number of ordinary share in issue during the financial period, adjusted for the dilutive effects of all potential ordinary shares, i.e. Employees Share Option Scheme.