



**POWER ROOT BERHAD**

**REGISTRATION NO. 200601013517 (733268-U)**

**(Incorporated in Malaysia)**

**INTERIM FINANCIAL REPORT  
FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2024**

**This report is dated 21<sup>st</sup> November 2024**



# POWER ROOT BERHAD

Registration No. 200601013517 (733268-U)

(Incorporated in Malaysia)

## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2024

	NOTE	INDIVIDUAL QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 6 MONTHS ENDED	
		30 SEPTEMBER 2024 RM'000	30 SEPTEMBER 2023 RM'000	30 SEPTEMBER 2024 RM'000	30 SEPTEMBER 2023 RM'000
Revenue	A8	102,737	99,701	208,941	212,114
Other income		837	398	1,546	2,715
Changes in inventories of finished goods and work-in-progress		3,253	(5,284)	(1,656)	(8,163)
Raw material used		(51,614)	(42,891)	(97,802)	(95,024)
Staff costs		(18,638)	(16,359)	(38,757)	(33,704)
Depreciation and amortisation expenses		(2,667)	(2,609)	(5,372)	(4,981)
Other operating expenses		(23,481)	(21,141)	(47,451)	(42,553)
Results from operating activities		10,427	11,815	19,449	30,404
Finance income		639	744	1,369	1,105
Finance costs		(471)	(228)	(1,100)	(511)
Net finance income		168	516	269	594
<b>Profit before taxation</b>	A8 & B6	10,595	12,331	19,718	30,998
Taxation	B5	(1,849)	(1,858)	(3,480)	(5,040)
<b>Profit after taxation</b>		8,746	10,473	16,238	25,958
<b>Other comprehensive income, net of tax</b>					
Equity investments measured at fair value through other comprehensive (expense)/income		(331)	264	(115)	184
Foreign currency translation differences		(4,229)	80	(4,310)	1,477
<b>Other comprehensive (expenses)/income, net of tax</b>		(4,560)	344	(4,425)	1,661
<b>Total comprehensive income for the period</b>		4,186	10,817	11,813	27,619
<b>Profit attributable to:</b>					
Owners of the Company		8,477	10,347	15,774	25,633
Non-controlling interests		269	126	464	325
		8,746	10,473	16,238	25,958
<b>Total comprehensive income attributable to:</b>					
Owners of the Company		4,070	10,689	11,507	27,234
Non-controlling interests		116	128	306	385
		4,186	10,817	11,813	27,619
<b>Earnings per share attributable to owners of the Company(sen)</b>					
Basic	B12	1.9	2.2	3.5	5.7
Diluted	B12	1.8	2.2	3.4	5.6

(The Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2024 and the accompanying explanatory notes attached to this interim financial report)



# POWER ROOT BERHAD

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## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2024

	NOTE	(Unaudited) As at 30 SEPTEMBER 2024 RM'000	(Audited) As at 31 MARCH 2024 RM'000
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment		130,287	130,696
Right-of-use assets		125	182
Investment properties		34,243	34,281
Other investments		824	3,161
Deferred tax assets		802	-
		<u>166,281</u>	<u>168,320</u>
<b>Current assets</b>			
Inventories		97,302	99,151
Trade and other receivables		107,207	112,163
Deposits placed with licensed banks		3,990	1,067
Cash and bank balances		97,370	112,706
Current tax assets		9,610	12,103
		<u>315,479</u>	<u>337,190</u>
<b>TOTAL ASSETS</b>		<u>481,760</u>	<u>505,510</u>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity attributable to equity holders of the parent</b>			
Share capital		319,623	319,623
Other reserves		(12,064)	15,327
Retained earnings		15,281	10,883
		<u>322,840</u>	<u>345,833</u>
<b>Non-controlling interests</b>		<u>1,408</u>	<u>1,912</u>
<b>TOTAL EQUITY</b>		<u>324,248</u>	<u>347,745</u>
<b>Non-current liabilities</b>			
Loans and borrowings	B7	30,075	32,678
Lease liabilities		8	68
Deferred tax liabilities		-	376
		<u>30,083</u>	<u>33,122</u>
<b>Current liabilities</b>			
Trade and other payables		110,773	91,899
Loans and borrowings	B7	11,138	26,627
Lease liabilities		119	115
Dividend payable		5,399	6,002
		<u>127,429</u>	<u>124,643</u>
<b>TOTAL LIABILITIES</b>		<u>157,512</u>	<u>157,765</u>
<b>TOTAL EQUITY AND LIABILITIES</b>		<u>481,760</u>	<u>505,510</u>
Net assets per share attributable to ordinary equity holders of the Company (RM)		0.73	0.75

(The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2024 and the accompanying explanatory notes attached to this interim financial report)



# POWER ROOT BERHAD

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## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2024

	Attributable to owners of the Company		Non-distributable		Distributable		Total		Total equity	
	Share capital	Treasury shares	Exchange fluctuation reserve	Fair value reserve	Share option reserve	Retained earnings	Non-controlling interests			
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
At 1 April 2023 (Audited)	277,474	(32,571)	2,516	(422)	10,845	31,761	289,603	746	290,349	
Profit for the period	-	-	-	-	-	25,633	25,633	325	25,958	
Other comprehensive income for the period	-	-	1,417	-	-	-	1,417	60	1,477	
- Translation differences on foreign operation	-	-	1,417	-	-	-	1,417	60	1,477	
- Equity investment measured at fair value through other comprehensive expenses	-	-	-	184	-	-	184	-	184	
<b>Total comprehensive income for the period</b>	-	-	1,417	184	-	25,633	27,234	385	27,619	
Contributions by and distribution to owners of the Company	88	-	-	-	(10)	-	78	-	78	
- Issue of ordinary shares pursuant to the ESOS	88	-	-	-	(10)	-	78	-	78	
Warrant	58,359	-	-	-	-	-	58,359	-	58,359	
- Share-based payment transaction	-	-	-	-	708	-	708	-	708	
- Own shares acquired	-	(2,544)	-	-	-	(2,544)	(2,544)	-	(2,544)	
- Dividend to owners of the Company	-	-	-	-	-	(27,361)	(27,361)	-	(27,361)	
<b>Total transactions with owners of the Company</b>	58,447	(2,544)	-	-	698	(27,361)	29,240	-	29,240	
Change in ownership interests in a subsidiary	-	-	-	-	-	21	21	(21)	-	
<b>Total transactions with owners of the Company</b>	58,447	(2,544)	-	-	698	(27,340)	29,261	(21)	29,240	
At 30 September 2023 (Unaudited)	335,921	(35,115)	3,933	(238)	11,543	30,054	346,098	1,110	347,208	
At 1 April 2024 (Audited)	319,623	(1,259)	4,271	127	12,188	10,883	345,833	1,912	347,745	
Profit for the period	-	-	-	-	-	15,774	15,774	464	16,238	
Other comprehensive income for the period	-	-	(4,152)	-	-	-	(4,152)	(158)	(4,310)	
- Translation differences on foreign operation	-	-	(4,152)	-	-	-	(4,152)	(158)	(4,310)	
- Equity investment measured at fair value through other comprehensive expenses	-	-	-	(115)	-	-	(115)	-	(115)	
<b>Total comprehensive income for the period</b>	-	-	(4,152)	(115)	-	15,774	11,507	306	11,813	
Contributions by and distribution to owners of the Company	-	-	-	-	720	-	720	-	720	
- Share-based payment transaction	-	-	-	-	720	-	720	-	720	
- Own shares acquired	-	(23,844)	-	-	-	(11,376)	(23,844)	-	(23,844)	
- Dividends to owners of the Company	-	-	-	-	-	(11,376)	(11,376)	-	(11,376)	
Dividend to non-controlling interests in a subsidiary	-	-	-	-	720	(1,376)	(34,500)	(810)	(34,500)	
<b>Total transactions with owners of the Company</b>	-	(23,844)	-	-	720	(11,376)	(34,500)	(810)	(35,310)	
At 30 September 2024 (Unaudited)	319,623	(25,103)	119	12	12,908	15,281	322,840	1,408	324,248	

(The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2024 and the accompanying explanatory notes attached to this interim financial report)



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## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2024

	NOTE	6 MONTHS ENDED	
		30 SEPTEMBER 2024 RM'000	30 SEPTEMBER 2023 RM'000
<b>Cash flows from operating activities</b>			
Profit before tax		19,718	30,998
Adjustments for:-			
Depreciation on:			
- Investment properties		39	291
- Property, plant and equipment		5,276	4,593
Amortization of right-of-use assets		57	97
Gain on disposal of property, plant and equipment		(327)	(220)
Gain on disposal of other investment		(622)	-
Finance costs		1,100	511
Finance income		(1,369)	(1,105)
Impairment loss on trade receivables		34	77
Unrealised loss/(gain) on foreign exchange		1,119	(333)
Share-based payment transactions		720	708
Dividend income from other investments		(82)	(89)
Write (back)/down of inventories		(244)	(197)
Operating profit before changes in working capital		25,419	35,331
Changes in working capital:-			
Changes in inventories		2,094	15,816
Changes in trade and other receivables		3,363	2,869
Changes in trade and other payables		18,874	(3,883)
Cash generated from operations		49,750	50,133
Interest received		1,369	1,105
Tax paid		(2,166)	(1,878)
Net cash generated from operating activities		48,953	49,360
<b>Cash flows from investing activities</b>			
Acquisition of:			
- Property, plant and equipment		(5,600)	(7,255)
- Investment properties		-	(57)
Dividend income from other investments		82	89
Proceeds from disposal of property, plant and equipment		327	226
Proceeds from disposal of other investment		2,823	-
Net cash used in investing activities		(2,368)	(6,997)
<b>Cash flows from financing activities</b>			
Dividend paid to owners of the Company	A7	(11,979)	(25,344)
Dividend paid to non-controlling interests		(810)	-
Interest paid		(1,100)	(511)
Proceeds from issuance of share capital		-	58,437
Net purchase of treasury shares	A6	(23,844)	(2,544)
Drawdown of hire purchase		550	-
Repayment of other short-term borrowings		(15,827)	(13,489)
Repayment of term loans		(2,429)	(854)
Repayment of hire purchase obligations		(385)	(70)
Payment of lease liabilities		(56)	(93)
Net cash (used in)/generated from financing activities		(55,880)	15,532
<b>Net increase in cash and cash equivalents</b>		(9,295)	57,895
<b>Exchange difference on translation of financial statements of foreign operation</b>		(3,118)	697
<b>Cash and cash equivalents at beginning of the period</b>		113,773	76,732
<b>Cash and cash equivalents at end of the period</b>		101,360	135,324
<b>Cash and cash equivalents comprise:</b>			
Deposits placed with licensed banks		3,990	419
Cash and bank balances		97,370	134,905
		101,360	135,324

(The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2024 and the accompanying explanatory notes attached to this interim financial report)



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### **NOTES TO THE INTERIM FINANCIAL STATEMENTS**

#### **A. EXPLANATORY NOTES IN COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRS”) 134: INTERIM FINANCIAL REPORTING**

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

The unaudited condensed consolidated interim financial statements for the second quarter ended 30 September 2024 have been prepared in accordance with Malaysian Financial Reporting Standards (“MFRS”) 134, Interim Financial Reporting, International Accounting Standards (IAS) 34: 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 should be read in conjunction with the audited financial statements for the financial year ended 31 March 2024 and the accompanying notes attached to this interim financial report.

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 2024.

The Group adopted the following amendments to the applicable standards that are mandatory for annual periods beginning on or after 1 January 2024.

- Amendments to MFRS16, Leases – Lease liability in a Sale and Leaseback
- Amendments to MFRS 101, Presentation of Financial Statements – Non-current Liabilities with Covenants and Classification of Liabilities as Current or Non-current.
- Amendments to MFRS 107, Statement of Cash Flows and MFRS 7, Financial Instruments: Disclosures – Supplier Financing Arrangements.

The initial application of the above accounting standards and interpretations did not have any material impact on the consolidated financial statements of the Group.

##### **A2. Auditors’ Report of Preceding Annual Financial Statements**

The audited financial statements of the Group for the financial year ended 31 March 2024 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.



## **POWER ROOT BERHAD**

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### **A. EXPLANATORY NOTES IN COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARD ("MFRS") 134: INTERIM FINANCIAL REPORTING (continued)**

#### **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 current quarter and financial period 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 current quarter and financial period under review.

#### **A6. Issuance, Cancellations, Repurchases, Resale and Repayments of Debt and Equity Securities**

There were no issuances, cancellations, repurchases, resales and repayments of debt and equity securities for the current quarter and financial period under review other than the following:

- Repurchase of 16,179,900 of its own shares from open market for a total consideration of RM 23,844,417. The repurchase transaction were financed by internally generated funds. The shares purchased are being held as treasury shares in accordance with Section 127(4) of the Companies Act, 2016.

#### **A7. Dividend Paid/Payable**

During the current quarter and financial period under review, the Board of Directors had declared:

- (i) A third interim single tier dividend of 1.3 sen per ordinary share in respect of the financial year ended 31 March 2024, amounting to RM6,001,742, which was payable on 9 April 2024.
- (ii) A fourth interim single tier dividend of 1.3 sen per ordinary share in respect of the financial year ended 31 March 2024, amounting to RM5,977,199, which was paid on 5 July 2024.
- (iii) A first interim single tier dividend of 1.2 sen per ordinary share in respect of the financial year ending 31 March 2025, amounting to RM5,399,027, which was paid on 4 October 2024.

#### **A8. Segmental Reporting**

The Group operates principally in Malaysia with the manufacturing and distribution of beverage products (i.e. Fast Moving Consumers Goods) being the core business of the Group. The Group's assets and liabilities are concentrated mainly in Malaysia.



# POWER ROOT BERHAD

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## A. EXPLANATORY NOTES IN COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARD ("MFRS") 134: INTERIM FINANCIAL REPORTING (continued)

### A8. Segmental Reporting (Cont'd)

The Group has two reportable segments, distinguished by Malaysia entities and overseas entities, which form the main basis of how the Chief Operating Decision Maker ("CODM")(i.e. the Chief Executive Officer) reviews the Group's operations on a quarterly basis. The Malaysia entities include the manufacturing and marketing companies in Malaysia, while the overseas entities include the marketing companies in Middle East, China and Hong Kong. Non-reportable entities include the other subsidiaries.

Performance is measured based on segment profit before tax as the management believes that such information is the most relevant in evaluating the results of the operation.

Segment assets and liabilities information is neither included in the internal management reports nor provided regularly to the CODM. Hence, no disclosure is made on segment assets and liabilities.

#### Individual Quarter - 3 months ended 30 September 2024

	Reportable Segment		Non-Reportable Segment	Total RM'000
	Malaysia Entities RM'000	Overseas Entities RM'000	Other Entities RM'000	
Segment Profit	<u>10,202</u>	<u>1,770</u>	<u>(771)</u>	<u>11,201</u>
<i>Included in the measure of segment profit are:</i>				
Revenue from external customers	74,847	27,600	290	102,737
Inter-segment revenue	<u>26,726</u>	<u>(17)</u>	<u>719</u>	<u>27,428</u>





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## A. EXPLANATORY NOTES IN COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRS”) 134: INTERIM FINANCIAL REPORTING (continued)

### A8. Segmental Reporting (Cont’d)

#### Cumulative Quarter- 6 months ended 30 September 2024

	Reportable Segment		Non-Reportable Segment	Total RM'000
	Malaysia Entities RM'000	Overseas Entities RM'000	Other Entities RM'000	
Segment Profit	15,149	5,021	(741)	19,429
<i>Included in the measure of segment profit are:</i>				
Revenue from external customers	154,010	53,997	934	208,941
Inter-segment revenue	48,468	834	817	50,119

Reconciliation of reportable segment profit:

	Individual Quarter 3 Months ended 30 September 2024 RM'000	Cumulative Quarter 6 Months ended 30 September 2024 RM'000
Total segmental profit	11,201	19,429
Consolidation adjustments	(606)	289
Total consolidated profit	10,595	19,718

Analysis of revenue by geographical segment for the period ended 30 September 2024:

	Individual Quarter 3 Months ended 30 September 2024 RM'000	Cumulative Quarter 6 Months ended 30 September 2024 RM'000
<b>Revenue</b>		
Malaysia	65,993	128,143
Overseas:		
- Middle East	25,985	58,908
- Others	10,759	21,890
	102,737	208,941



## POWER ROOT BERHAD

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### A. EXPLANATORY NOTES IN COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARD ("MFRS") 134: INTERIM FINANCIAL REPORTING (continued)

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

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

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

During the current quarter and financial period under review, the Group had completed the following:

- On 25 September 2024, the Group has incorporated a subsidiary, PR Food Trading FZCO, a limited liability company incorporated in the Jebel Ali Free Zone of United Arab Emirates, for an equity interest of 97% with an issued share capital of RM117,850 comprising of 97 shares. The principal activity of the subsidiary company is wholesale of food and beverage products.
- On 12 June 2024, the Group had incorporated a new subsidiary company, Frenche Roast Roaster Sdn. Bhd. with an equity interest of 80% comprising 800 ordinary shares at a consideration of RM800. The principal activity of the subsidiary shall be wholesale of coffee, tea, cocoa and other beverages and manufacture of Frenche Roast brand and others. The subsidiary has not yet commenced business operation.

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

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

#### A12. Material Capital Commitments

The outstanding capital commitments at the end of the current quarter and financial period under review are as follows:

**Current quarter ended**

**30 September 2024**

**RM'000**

#### **Contracted but not provided for:-**

Property, plant and equipment

4,091

#### A13. 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 Current Quarter Ended 30 September 2024**

The Group recorded a revenue of RM102.7 million for the second quarter ended 30 September 2024 representing an increase of RM3.0 million or 3.0% as compared to the previous year's corresponding quarter of RM99.7 million. The increase was mainly attributable to higher local revenue in the current quarter as compared to the corresponding quarter in the previous year.

The Group recorded a profit before tax of RM10.6 million for the current quarter which was a decrease of RM1.7 million or 13.8% from the previous year's corresponding quarter's profit before tax of RM12.3 million. Despite the higher revenue in the current quarter, the lower profit before tax in the current quarter was mainly attributable to higher staff costs and higher loss on foreign exchange in the current quarter as compared to previous year's corresponding quarter.

#### **B2. Variation of Results for the Current Quarter Ended 30 September 2024 against the Immediate Preceding Quarter**

The Group recorded a revenue of RM102.7 million for the current quarter, representing a decrease of RM3.5 million or 3.3% when compared to the revenue recorded of RM106.2 million for the immediate preceding quarter ended 30 June 2024. The decrease was mainly attributable to lower revenue in the export markets in the current quarter as compared to the immediate preceding quarter.

The Group's profit before tax of RM10.6 million for the current quarter, showed an increase of RM1.5 million or 16.5% when compared to the profit before tax of RM9.1 million for the immediate preceding quarter ended 30 June 2024. The higher profit before tax in the current quarter as compared to the immediate preceding quarter was mainly attributable to lower advertising and promotion expenses and variable staff cost which was slightly offset by the higher loss on foreign exchange in the current quarter as compared to the immediate preceding quarter.

#### **B3. Group's Prospects for the financial year ending 31 March 2025 ("FY 2025")**

The present market volatility continues to pose risks to our business, driven by geopolitical uncertainties and fluctuations in foreign exchange. Furthermore, changes in regulatory policies are likely to increase cost pressures.

We will maintain our focus to increase our presence in both local and overseas markets and continue to pursue for potential upstream projects to integrate into our operations. These strategic efforts will strengthen our business resilience in managing the impact of external market headwinds as we navigate the challenges of an unpredictable global environment.



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## B. ADDITIONAL INFORMATION REQUIRED BY APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (continued)

### B4. Variance of Profit Forecast

There was no profit forecast issued during the current quarter and financial period under review.

### B5. Tax Expense

Taxation comprises the following: -

	Individual quarter 3 months ended		Cumulative quarter 6 months ended	
	30 September 2024 RM'000	30 September 2023 RM'000	30 September 2024 RM'000	30 September 2023 RM'000
Taxation				
- Current period	2,176	254	4,643	3,161
- Prior period	-	(2)	-	(2)
	<u>2,176</u>	<u>252</u>	<u>4,643</u>	<u>3,159</u>
Deferred tax (Income)/Expense				
- Current period	(327)	1,606	(1,163)	1,860
- Prior period	-	-	-	21
	<u>(327)</u>	<u>1,606</u>	<u>(1,163)</u>	<u>1,881</u>
	<u>1,849</u>	<u>1,858</u>	<u>3,480</u>	<u>5,040</u>



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## B. ADDITIONAL INFORMATION REQUIRED BY APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (continued)

### B6. Notes to the Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

	Individual quarter 3 months ended		Cumulative quarter 6 months ended	
	30 September 2024 RM'000	30 September 2023 RM'000	30 September 2024 RM'000	30 September 2023 RM'000
Profit before tax is arrived at after charging/(crediting):				
Depreciation and amortisation	2,667	2,609	5,372	4,981
Loss/(Gain) on foreign exchange	2,381	(165)	2,684	(2,108)
(Gain)/Loss on disposal of:				
- property, plant and equipment	(282)	2	(327)	(220)
- Other investments	(246)	-	(622)	-
Impairment loss on trade receivables	19	77	34	77
Dividend income from other investments	(1)	(26)	(82)	(89)
Finance income	(639)	(744)	(1,369)	(1,105)
Finance costs	471	228	1,100	511
Write back of inventories	(184)	(334)	(244)	(197)



## POWER ROOT BERHAD

Registration No. 200601013517 (733268-U)

(Incorporated in Malaysia)

### B. ADDITIONAL INFORMATION REQUIRED BY APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (continued)

#### B7. Group Borrowings and Debt Securities

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

	As at 30 September 2024 RM'000	As at 31 March 2024 RM'000
<u>Short Term Borrowings</u>		
Term Loans	5,120	5,008
Hire purchase liabilities	934	708
Bankers' acceptance	5,084	20,911
	<u>11,138</u>	<u>26,627</u>
<u>Long Term Borrowings</u>		
Term Loans	29,131	31,672
Hire purchase liabilities	944	1,006
	<u>30,075</u>	<u>32,678</u>
<b>Total</b>	<u><u>41,213</u></u>	<u><u>59,305</u></u>

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

#### B8. Material Litigation

The Group is not engaged in any material litigation either as plaintiff or defendants and the Directors do not have any knowledge of any proceedings pending or threatened against the Group as at the date of this report.

#### B9. Dividend Proposed

The Board of Directors had on 21 November 2024 declared a second interim single tier dividend of 2.0 sen per ordinary share in respect of the financial year ending 31 March 2025. The dates of entitlement and payment will be announced at a later date.

#### B10. Derivatives

There were no outstanding derivatives at the end of the current quarter and financial period under review.

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

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



# POWER ROOT BERHAD

Registration No. 200601013517 (733268-U)

(Incorporated in Malaysia)

## B. ADDITIONAL INFORMATION REQUIRED BY APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (continued)

### B12. Earnings Per Share ("EPS")

#### Basic EPS

	Individual quarter 3 months ended		Cumulative quarter 6 months ended	
	30 September 2024	30 September 2023	30 September 2024	30 September 2023
Profit attributable to owners of the Company (RM'000)	8,477	10,347	15,774	25,633
Weighted average number of shares in issue ('000)	452,465	462,523	456,256	451,008
Basic EPS (sen)	<u>1.9</u>	<u>2.2</u>	<u>3.5</u>	<u>5.7</u>

Basic EPS is calculated by dividing the net profit attributable to the ordinary equity holders of the Company by the weighted average number of ordinary shares in issue during the period.

#### Diluted EPS

	Individual quarter 3 months ended		Cumulative quarter 6 months ended	
	30 September 2024	30 September 2023	30 September 2024	30 September 2023
Profit attributable to owners of the Company (RM'000)	8,477	10,347	15,774	25,633
Weighted average number of ordinary shares in issue ('000)	452,465	462,523	456,256	451,008
Effect of share options in issue and warrants conversion ('000)	6,738	7,402	9,486	8,152
Weighted average number of ordinary shares adjusted for the effect of dilution ('000)	459,203	469,925	465,742	459,160
Diluted EPS (sen)	<u>1.8</u>	<u>2.2</u>	<u>3.4</u>	<u>5.6</u>



## **POWER ROOT BERHAD**

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(Incorporated in Malaysia)

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

#### **B12. Earnings Per Share ("EPS") (Cont'd)**

The diluted EPS is calculated by dividing the net profit attributable to the ordinary equity holders of the Company by the weighted average number of ordinary shares in issue during the financial period, adjusted for the dilutive effects of all potential ordinary shares, i.e. Employees Share Option Scheme and/or Warrants conversion.

#### **B13. Authorisation for issue**

This interim financial report was authorized for issue by the Board of Directors on 21 November 2024.