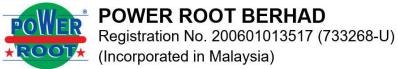


POWER ROOT BERHAD

REGISTRATION NO. 200601013517 (733268-U) (Incorporated in Malaysia)

INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 31 MARCH 2025

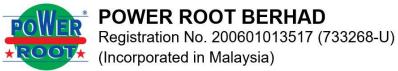
This report is dated 28th May 2025



UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FOURTH QUARTER ENDED 31 MARCH 2025

		<u>INDIVIDUAL</u> 3 MONTH			<u>'e quarter</u> 1s ended
	NOTE	31 MARCH 2025 RM'000	31 MARCH 2024 RM'000	31 MARCH 2025 RM'000	31 MARCH 2024 RM'000
Revenue	A8	95,453	114,252	417,865	419,271
Other income		150	1,500	3,748	6,019
Changes in inventories of finished goods and work-in-pogress		2,308	(468)	(4,075)	(1,615)
Raw material used		(46,379)	(56,240)	(193,852)	(202,693)
Staff costs		(19,424)	(18,825)	(78,722)	(71,977)
Depreciation and amortisation expenses		(2,781)	(2,816)	(10,742)	(10,437)
Other operating expenses		(19,534)	(25,583)	(91,901)	(91,513)
Results from operating activities		9,793	11,820	42,321	47,055
Finance income Finance costs		716 (1,195)	428 (427)	2,855 (3,606)	2,128 (1,134)
Net finance (cost)/income		(479)	1	(751)	994
Profit before taxation	A8 & B6	9,314	11,821	41,570	48,049
Taxation	B5	(2,834)	(2,636)	(8,515)	(5,741)
Profit after taxation		6,480	9,185	33,055	42,308
Other comprehensive income, net of tax Equity investments measured at fair value through other comprehensive income Foreign currency translation differences Other comprehensive income/(expense), net of tax Total comprehensive income for the period/year		(132) (82) (214) 6,266	316 <u>1,134</u> <u>1,450</u> 10,635	(107) (4,528) (4,635) 28,420	549 <u>1,826</u> 2,375 44,683
Profit attributable to: Owners of the Company Non-controlling interests		6,173 	8,923 262 9,185	31,987 1,068 33,055	41,559 749 42,308
Total comprehensive income attributable to: Owners of the Company Non-controlling interests		5,963 303 6,266	10,336 299 10,635	27,486 934 28,420	43,863 820 44,683
Earnings per share attributable to owners of the Company(sen) Basic Diluted	B12 B12	1.4 1.4	1.9 1.9	7.2 7.1	9.1 9.0

(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)

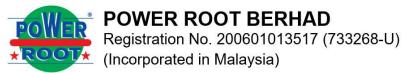


UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2025

	NOTE	(Unaudited) As at 31 MARCH 2025 RM'000	(Audited) As at 31 MARCH 2024 RM'000
ASSETS			
Non-current assets			
Property, plant and equipment		159,394	130,696
Right-of-use assets		267	182
Investment properties		34,235	34,281
Other investments		3,294	3,161
Deferred tax assets		310	-
		197,500	168,320
Current assets			
Inventories		117,216	99,151
Trade and other receivables		89,345	112,163
Deposits placed with licensed banks		3,891	1,067
Cash and bank balances		91,657	112,706
Current tax assets		10,366	12,103
		312,475	337,190
TOTAL ASSETS		509,975	505,510
EQUITY AND LIABILITIES			
Equity attributable to equity holders of the parent			
Share capital	Note 1	293,597	319,623
Other reserves		16,174	15,327
(Accumulated losses)/Retained earnings	Note 1	(14,743)	10,883
		295,028	345,833
Non-controlling interests		2,113	1,912
TOTAL EQUITY		297,141	347,745
Non-current liabilities	B7	100,315	32,678
Loans and borrowings Lease liabitlities	DI	77	52,078 68
Deferred tax liabilities			376
Deterred tax habilities		100,392	33,122
		100,002	55,122
Current liabilities			
Trade and other payables		102,621	91,899
Loans and borrowings	B7	1,118	26,627
Lease liabitlies		197	115
Dividend payable		8,506	6,002
		112,442	124,643
TOTAL LIABILITIES		212,834	157,765
		509,975	505,510
TOTAL EQUITY AND LIABILITIES			000,010
TOTAL EQUITY AND LIABILITIES Net assets per share attributable to ordinary			

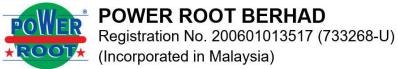
Note1: The reduction of share capital and retained earning arose from the cancellation of treasury shares. Please refer to Statement of Changes in Equity and A6 for further details.

(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)



	/		Attribut	- Attributable to owners of the Company	f the Company		- 1		
	/ Share capital RM'000	Treasury shares RM'000	Non-distributable Exchange fluctuation reserve RM'000	Fair value reseve RM'000	Share option reserve RM'000	Distributable Retained earnings / (Accumulated losses) RM'000	Total RM'000	Non-controlling interests RM'000	T otal equity 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 year						41,559	41,559	749	42,308
Other comprehensive income for the year - Translation differences on foreign operation			1,755	'	ı		1,755	71	1,826
 Equity investment measured at fair value through other comprehensive expenses Total comprehensive income for the year 			- 1,755	549 549		- 41,559	549 43,863	- 820	549 44,683
Contributions by and distribution to owners of the									
Company - Issue of ordinary shares pursuant to the ESOS	87				s	- (6)	78		78
 Issue of ordinary shares pursuant to the exercise of Warrant 	58,359	,			'		58,359		58,359
- Share-based payment transaction - Own shares acruited		- (4 835)			1,352		1,352		1,352
- Own shares cancelled	(16,297)	36,147	I	I	ı	(19,850)	(000'L)	I	
- UNIGEND TO OWNERS OF THE COMPANY T otal transactions with owners of the Company	- 42,149	31,312			- 1,343	(42,608) 3 (62,458)	(42,608) 12,346		(42,608) 12,346
Subscription of shares by non-controlling interest					'	, ²	' <u>,</u>	150	150
Total transactions with owners of the Company	42,149	31,312			1,343	(62,4	12,367	346	12,713
At 31 March 2024 (Audited)	319,623	(1,259)	4,271	127	12,188	3 10,883	345,833	1,912	347,745
At 1 April 2024 (Audited)	319,623	(1,259)	4,271	127	12, 188	3 10,883	345,833	1,912	347,745
Profit for the year	,		,		1	31,987	31,987	1,068	33,055
Other comprehensive income for the year - Translation differences on foreign operation		ı	(4,394)				(4,394)	(134)	(4,528)
 Equity investment measured at fair value through other cmprehensive expenses 	,	,		(107)	'		(107)		(107)
T otal comprehensive income for the year			(4,394)	(107)		31,987	27,486	934	28,420
Contributions by and distribution to owners of the									
- Share-based payment transaction					4,297	- 2	4,297		4,297
- Own shares acquired		(53,713) 54 764	1		'	-	(53,713)		(53,7
- Own snares cancelled - Dividends to owners of the Company	(920,02) -	54,704 -				(28,738) (28.485)	- (28.485)		- (28.4
	(26,026)	1,051			4,297	7 (57,223)	(77,901)	1	(77,901)
Subscription of shares by non-controlling interest Dividend to non-controlling interests in subsidiaries								4 (1,127)	4 (1,127)
Shares dividend issued to non-controlling interest in a						(300)	(300)	300	
Total transactions with owners of the Company	(26,026)	1,051			4,297	. (57	(78,291)	(733)	(79,024)

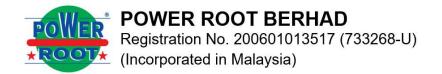
(The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2024 and the accompanying explanatory notes attached to this interim financial report)



UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FOURTH QUARTER ENDED 31 MARCH 2025

	NOTE	12 MONTHS 31 MARCH 2025 RM'000	ENDED 31 MARCH 2024 RM'000
Cash flows from operating activities			
Profit before tax		41,570	48,049
Adjustments for:-			
Depreciation on:		17	007
- Investment properties		47	327
- Property, plant and equipment		10,557 138	9,954 156
Amortization of right-of-use assets Gain on disposal of property, plant and equipment		(327)	(546)
Gain on disposal of other investment		(622)	(340)
Finance costs		3,606	1,134
Finance income		(2,855)	(2,128)
Impairment loss on trade receivables		43	12
Share of profit of equity-accounted associate, net of tax		(7)	-
Negative goodwill		-	(416)
Unrealised gain on foreign exchange		(125)	(746)
Share-based payment transactions		4,297	1,352
Dividend income from other investments		(116)	(134)
Write (back)/down of inventories		(310)	51
Operating profit before changes in working capital		55,896	57,041
Changes in working capital:-			
Changes in inventories		(17,755)	17,523
Changes in trade and other receivables		22,909	(8,954)
Changes in trade and other payables		10,722	(16,487)
Cash generated from operations		71,772	49,123
Interact reactived		2 955	0 100
Interest received Tax paid		2,855 (7,465)	2,128 (4,440)
Net cash generated from operating activities		67,162	46,811
		01,102	40,011
Cash flows from investing activities			
Acquisition of:		(40, 100)	(46.005)
 Property, plant and equipment Other investment 		(40,109) (2,250)	(16,235)
- Investment properties		(2,250)	(28,026)
- Subsidiary, net of cash and cash equivalents acquired			(20,020)
Dividend income from other investments		116	134
Proceeds from disposal of property, plant and equipment		346	897
Proceeds from disposal of other investment		2,629	590
Net cash used in investing activities		(39,268)	(42,681)
Cash flows from financing activities	A 7	(05.004)	(40,404)
Dividend paid to owners of the Company	A7	(25,981)	(46,161)
Dividend paid to non-controlling interests Interest paid		(1,127) (3,606)	- (1,134)
Proceeds from issuance of share capital		(3,000)	58,437
Subscription of shares by non-controlling interests in subsidiaries		- 4	150
Net purchase of treasury shares	A6	(53,713)	(4,835)
Drawdown of hire purchase		550	-
Drawdown of Sukuk		100,000	-
Drawdown of bankers' acceptances		-	7,423
Repayment of other short-term borrowings		(20,911)	-
Net (Repayment)/drawdown of term loans		(36,680)	18,854
Repayment of hire purchase obligations		(831)	(409)
Payment of lease liabilities		(132)	(154)
Net cash (used in)/generated from financing activities		(42,427)	32,171
Net increase in cash and cash equivalents		(14,533)	36,301
Exchange difference on translation of financial statements of foreign operation		(3,692)	740
Cash and cash equivalents at beginning of the period		113,773	76,732
Cash and cash equivalents at end of the period		95,548	113,773
Cash and cash equivalents comprise:			
Deposits placed with licensed banks		3,891	1,067
Cash and bank balances		91,657	112,706
			, - -
		95,548	113,773

(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) - 4 -



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 fourth quarter ended 31 March 2025 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.

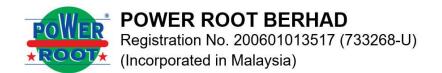
The initial application of the above accounting standards and interpretations did not have any material impact on the consolidated financial statements of the Group.

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 Cyclicality 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 current quarter and financial year 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 year under review.

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

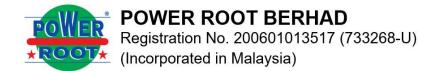
There were no issuances, cancellations, repurchases, resales and repayments of debt and equity securities for the current quarter and financial year under review other than the following:

- Repurchase of 37,027,300 of its own shares from open market for a total consideration of RM 53,713,011. 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.
- Cancellation of 37,634,900 of its own shares, resulting in a reduction of share capital by RM26,026,587 and retained earnings by RM28,737,616. The shares cancelled were previously held as treasury shares in accordance with Section 127(4) of the Companies Act, 2016.

A7. Dividends Paid

During the current quarter and financial year 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 paid 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 ended 31 March 2025, amounting to RM5,399,027, which was paid on 4 October 2024.



A7. Dividends Paid (Con't)

- (iv) A second interim single tier dividend of 2.0 sen per ordinary share in respect of the financial year ended 31 March 2025, amounting to RM8,602,857, which was paid on 30 December 2024.
- (v) A third interim single tier dividend of 2.0 sen per ordinary share in respect of the financial year ended 31 March 2025, amounting to RM8,505,645, which was paid on 3 April 2025.

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.

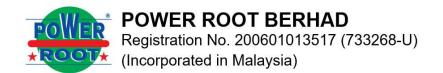
The Group has two reportable segments, distinguished by Malaysia entities and overseas entities, which form the main basis of how the Chief Operating Decision Maker ("CODM")(i.e. the Chief Executive Officer) reviews the Group's operations on a quarterly basis. The Malaysia entities include the manufacturing 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 31 March 2025

	Reportable	Segment	Non- Reportable Segment	
	Malaysia Entities RM'000	Overseas Entities RM'000	Other Entities RM'000	Total RM'000
Segment Profit/(Loss) Included in the measure of segment profit/(loss) are: Revenue from external	9,031	(11)	(675)	8,345
customers Inter-segment revenue	75,255 21,236	21,002 (212)	(804) 3,316	95,453 24,340



A8. Segmental Reporting (Cont'd)

Cumulative Quarter- 12 months ended 31 March 2025

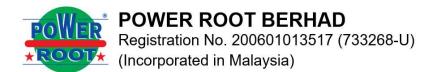
	Reportable	Segment	Non- Reportable Segment	
	Malaysia Entities RM'000	Overseas Entities RM'000	Other Entities RM'000	Total RM'000
Segment Profit/(Loss) Included in the measure of segment profit/(loss) are: Revenue from external	36,433	7,020	(1,736)	41,717
customers Inter-segment revenue	307,895 99,184	108,029 810	1,941 4,541	417,865 104,535

Reconciliation of reportable segment profit:

	Individual Quarter 3 Months ended 31 March 2025 RM'000	Cumulative Quarter 12 Months ended 31 March 2025 RM'000
Total segmental profit	8,345	41,717
Consolidation adjustments	969	(147)
Total consolidated profit	9,314	41,570

Analysis of revenue by geographical segment for the period/year ended 31 March 2025:

	Individual Quarter 3 Months ended 31 March 2025	Cumulative Quarter 12 Months ended 31 March 2025
Revenue	RM'000	RM'000
Malaysia Overseas:	64,000	258,576
- Middle East	22,532	116,781
- Others	8,921	42,508
	95,453	417,865



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 and financial year under review.

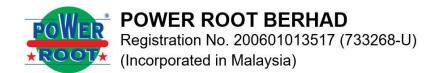
A10. Changes in the composition of the Group

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

- On 25 September 2024, the Group incorporated a subsidiary, PR Food Trading FZCO, a limited liability company incorporated in the Jebal 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 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 is wholesale of coffee, tea, cocoa and other beverages and manufacture of Frenche Roast brand and others. The subsidiary has not yet commenced its business.
- On 29 March 2024, the Group entered into a Subscription and Share Sale Agreement with My Liberica Coffee Sdn. Bhd., subscribing for a 15% equity interest in the company for a total consideration of RM1,125,000. Subsequently, on 29 December 2024, the Group increased its stake by an additional 15% through subscription and share sale for a consideration of RM1,125,000. Thus, the Group's total equity interest in My Liberica Coffee Sdn. Bhd. has increased to 30%, with a cumulative investment of RM2,250,000.
- On 5 January 2025, the Group incorporated a new subsidiary company, Viva La Liberica Sdn. Bhd. with an equity interest of 70% comprising 70 ordinary shares at a consideration of RM70. The principal activity of the subsidiary company is coffee plantation. The subsidiary has not yet commenced its business.

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.



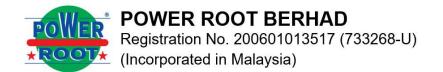
A12. Material Capital Commitments

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

	Current quarter ended
	31 March 2025
	RM'000
Contracted but not provided for:-	
Property, plant and equipment	2,940

A13. Material Related Party Transactions

There were no material transactions entered by the Group with any related party during the current quarter and financial year under review.



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 31 March 2025

The Group recorded a revenue of RM95.5 million for the fourth quarter ended 31 March 2025 representing a decrease of RM18.8 million or 16.4% compared with the previous year's corresponding quarter of RM114.3 million. The decrease was mainly attributable to lower revenue in export market in the current quarter compared with the corresponding quarter in the previous year.

The Group recorded a profit before tax of RM9.3 million for the current quarter which was a decrease of RM2.5 million or 21.2% from the previous year's corresponding quarter's profit before tax of RM11.8 million. The lower profit before tax in the current quarter was mainly attributable to lower revenue, lower gains on foreign exchange and higher finance costs in the current quarter compared with the previous year's corresponding quarter.

B2. Variation of Results for the Current Quarter Ended 31 March 2025 against the Immediate Preceding Quarter

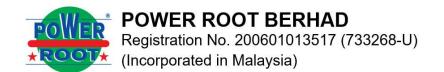
The Group recorded a revenue of RM95.5 million for the current quarter, representing a decrease of RM18.0 million or 15.8% when compared with the revenue recorded of RM113.5 million for the immediate preceding quarter ended 31 December 2024. The decrease was mainly attributable to lower revenue in both export and local markets in the current quarter compared with the immediate preceding quarter.

The Group's profit before tax of RM9.3 million for the current quarter, showed a decrease of RM3.2 million or 25.6% when compared with the profit before tax of RM12.5 million for the immediate preceding quarter ended 31 December 2024. The lower profit before tax in the current quarter compared with the immediate preceding quarter was mainly attributable to lower revenue and gains on foreign exchange in the current quarter compared with the immediate preceding quarter.

B3. Group's Prospects for the financial year ending 31 March 2026 ("FY 2026")

The current business climate continues to present challenges arising from escalating global geopolitical uncertainties and persistent inflationary trends. Volatility in commodity prices, currency fluctuations, and evolving regulatory frameworks continues to impact our cost structure across operations.

To navigate the challenges of these external headwinds, we continue to focus on identifying growth opportunities in our local and export markets. We remain committed in enhancing internal operational efficiencies, strengthening our distribution channels, and accelerating product innovation to reinforce our market presence and sustain long-term business resilience in the current volatile global environment.



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

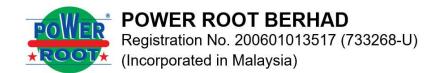
B4. Variance of Profit Forecast

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

B5. Tax Expense

Taxation comprises the following: -

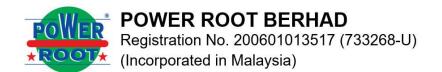
	Individual quarter 3 months ended		Cumulativ 12 month	-
	31 March 2025 RM'000	31 March 2024 RM'000	31 March 2025 RM'000	31 March 2024 RM'000
Taxation				
- Current period/year	1,178	232	9,907	5,181
- Prior period/year	50	(6)	(705)	(2,594)
	1,228	226	9,202	2,587
Deferred tax Expense/(Income)	·		<u> </u>	
- Current period/year	1,114	1,283	(1,179)	2,059
- Prior period/year	492	1,127	492	1,095
	1,606	2,410	(687)	3,154
-	2,834	2,636	8,515	5,741



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 3 months 31 March 2025 RM'000		Cumulative 12 months 31 March 2025 RM'000	
Profit before tax is arrived				
at after charging/(crediting):				
Depreciation and				
amortisation	2,781	2,816	10,742	10,437
Gain on foreign exchange	(66)	(1,092)	(1,787)	(2,789)
Loss/(Gain) on disposal of:				
 property, plant and aquipment 	1	(86)	(327)	(546)
equipment - other investment	-	(24)	(622)	(340)
Impairment loss on trade		(27)	(022)	(24)
receivables	20	42	43	12
Dividend income from other				
investments	-	-	(116)	(134)
Finance income	(716)	(428)	(2,855)	(2,128)
Finance costs	1,195	427	3,606	1,134
Write (back)/down of inventories	(202)	75	(210)	E1
inventories	(303)	75	(310)	51



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 year under review are as follows:

	As at 31 March 2025 RM'000	As at 31 March 2024 RM'000
Short Term Borrowings		
Term Loans	-	5,008
Hire purchase liabilities	1,118	708
Bankers' acceptance	-	20,911
	1,118	26,627
Long Term Borrowings		
Term Loans	-	31,672
Hire Purchase Liabilities	315	1,006
Sukuk	100,000	-
	100,315	32,678
Total	101,433	59,305

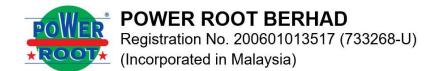
The Group does not have any foreign borrowings and debts securities as at the date of this report.

B8. Material Litigation

Power Root is currently involved in litigation with the Export Import Bank of Malaysia Berhad (EXIM Bank). On 21 January 2025, Power Root's solicitors received a letter dated 21 January 2025 from the solicitors of EXIM Bank attaching a sealed writ of summons and statement of claim, both dated 5 December 2024.

The claims by EXIM Bank are against Power Root's subsidiaries, namely, Power Root (M) Sdn Bhd, Power Root Manufacturing Sdn Bhd and Power Root ME FZCO. EXIM Bank seeks the amount of RM7,392,894.01 being monies paid to Power Root (M) Sdn Bhd and Power Root Manufacturing Sdn Bhd under the insurance policies entered into by Power Root (M) Sdn Bhd and Power Root Power Root Manufacturing Sdn Bhd, with EXIM Bank, dated 20 January 2012 and 6 March 2012 respectively.

Power Root has appointed solicitors to defend the case. Pending the outcome of the legal proceedings, the Claims are not expected to have any immediate material financial impact on the Group for the financial year ended 31 March 2025.



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

B9. Dividend Proposed

The Board of Directors had on 28 May 2025 declared a fourth interim single tier dividend of 1.3 sen per ordinary share in respect of the financial year ended 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 year under review.

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

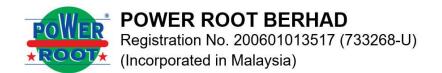
The Group does not have any financial liabilities measured at fair value through profit and loss at the end of the current quarter and financial year under review.

B12. Earnings Per Share ("EPS")

Basic EPS

	Individual quarter 3 months ended		Cumulative quarter 12 months ended	
	31 March 2025	31 March 2024	31 March 2025	31 March 2024
Profit attributable to owners of the Company (RM'000)	6,173	8,923	31,987	41,559
Weighted average number of shares in issue ('000)	426,103	461,685	442,556	456,530
Basic EPS (sen)	1.4	1.9	7.2	9.1

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 year.



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

B12. Earnings Per Share ("EPS") – cont'd

Diluted EPS

	Individual quarter 3 months ended		Cumulative quarter 12 months ended	
	31 March 2025	31 March 2024	31 March 2025	31 March 2024
Profit attributable to owners of the Company (RM'000)	6,173	8,923	31,987	41,559
Weighted average number of ordinary shares in issue ('000)	426,103	461,685	442,556	456,530
Effect of share options in issue and warrants conversion ('000)	5,915	3,790	8,093	5,757
Weighted average number of ordinary shares adjusted for the effect of dilution ('000)	432,018	465,475	450,649	462,287
Diluted EPS (sen)	1.4	1.9	7.1	9.0

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 year, 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 28 May 2025.