



POWER ROOT BERHAD

REGISTRATION NO. 200601013517 (733268-U)

(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 30 JUNE 2025

This report is dated 27th August 2025



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 FIRST QUARTER ENDED 30 JUNE 2025

	NOTE	INDIVIDUAL QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 3 MONTHS ENDED	
		30 JUNE 2025 RM'000	30 JUNE 2024 RM'000	30 JUNE 2025 RM'000	30 JUNE 2024 RM'000
			Restated		Restated
Revenue	A8	93,787	105,363	93,787	105,363
Other income		290	709	290	709
Changes in inventories of finished goods and work-in-progress		(703)	(4,909)	(703)	(4,909)
Raw material used		(41,707)	(46,188)	(41,707)	(46,188)
Staff costs		(18,851)	(20,119)	(18,851)	(20,119)
Depreciation and amortisation expenses		(2,968)	(2,705)	(2,968)	(2,705)
Other operating expenses		(19,087)	(23,129)	(19,087)	(23,129)
Results from operating activities		10,761	9,022	10,761	9,022
Finance income		494	730	494	730
Finance costs		(1,299)	(629)	(1,299)	(629)
Net finance (cost)/income		(805)	101	(805)	101
Share of profit of equity-accounted associate, net of tax		2	-	-	-
Profit before taxation	A8 & B6	9,956	9,123	9,956	9,123
Taxation	B5	(2,428)	(1,631)	(2,428)	(1,631)
Profit after taxation		7,528	7,492	7,528	7,492
Other comprehensive income, net of tax					
Equity investments measured at fair value through other comprehensive expense/(income)		(31)	216	(31)	216
Foreign currency translation differences		(741)	(81)	(741)	(81)
Other comprehensive (expense)/income, net of tax		(772)	135	(772)	135
Total comprehensive income for the period/year		6,756	7,627	6,756	7,627
Profit attributable to:					
Owners of the Company		7,123	7,297	7,123	7,297
Non-controlling interests		405	195	405	195
		7,528	7,492	7,528	7,492
Total comprehensive income attributable to:					
Owners of the Company		6,381	7,437	6,381	7,437
Non-controlling interests		375	190	375	190
		6,756	7,627	6,756	7,627
Earnings per share attributable to owners of the Company(sen)					
Basic	B12	1.6	1.6	1.6	1.6
Diluted	B12	1.6	1.6	1.6	1.6

(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 2025 and the accompanying explanatory notes attached to this interim financial report)



POWER ROOT BERHAD

Registration No. 200601013517 (733268-U)

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	NOTE	(Unaudited) As at 30 JUNE 2025 RM'000	(Audited) As at 31 MARCH 2025 RM'000
ASSETS			
Non-current assets			
Property, plant and equipment		155,610	158,214
Right-of-use assets		220	267
Investment properties		34,195	34,235
Intangible assets		1,139	1,180
Investment in associates		2,258	2,256
Other investments		1,208	1,037
Deferred tax assets		1,754	310
		196,384	197,499
Current assets			
Inventories		126,300	117,216
Trade and other receivables		105,488	89,345
Deposits placed with licensed banks		4,506	3,890
Cash and bank balances		76,237	91,657
Current tax assets		7,469	10,366
		320,000	312,474
TOTAL ASSETS		516,384	509,973
EQUITY AND LIABILITIES			
Equity attributable to equity holders of the parent			
Share capital		293,596	293,596
Other reserves		14,916	16,174
Accumulated losses		(13,134)	(14,743)
		295,378	295,027
Non-controlling interests		2,358	1,983
TOTAL EQUITY		297,736	297,010
Non-current liabilities			
Loans and borrowings	B7	100,241	100,504
Lease liabilities		112	140
Deferred tax liabilities		-	-
		100,353	100,644
Current liabilities			
Trade and other payables		111,715	102,751
Loans and borrowings	B7	952	928
Lease liabilities		114	134
Dividend payable		5,514	8,506
		118,295	112,319
TOTAL LIABILITIES		218,648	212,963
TOTAL EQUITY AND LIABILITIES		516,384	509,973
Net assets per share attributable to ordinary equity holders of the Company (RM)		0.67	0.70

(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 2025 and the accompanying explanatory notes attached to this interim financial report)



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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FIRST QUARTER ENDED 30 JUNE 2025

Attributable to owners of the Company									
Share capital	Treasury shares	Non-distributable		Share option reserve	Distributable		Total	Non-controlling interests	Total equity
		Exchange fluctuation reserve	Fair value reserve		Retained earnings / (Accumulated losses)				
RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
319,623	(1,259)	4,271	127	12,188	10,883	345,833	1,912	347,745	
-	-	-	-	-	7,297	7,297	195	7,492	
-	-	(76)	-	-	-	(76)	(5)	(81)	
-	-	-	216	-	-	216	-	216	
-	-	(76)	216	-	7,297	7,437	190	7,627	
Total comprehensive income for the period									
Contributions by and distribution to owners of the Company									
-	-	-	-	125	-	125	-	125	
-	(2,757)	-	-	-	-	(2,757)	-	(2,757)	
-	-	-	-	-	(5,977)	(5,977)	-	(5,977)	
-	(2,757)	-	-	125	(5,977)	(8,609)	-	(8,609)	
-	-	-	-	-	-	-	(116)	(116)	
-	(2,757)	-	-	125	(5,977)	(8,609)	(116)	(8,725)	
319,623	(4,016)	4,195	343	12,313	12,203	344,661	1,986	346,647	
293,596	(208)	(123)	20	16,485	(14,743)	295,027	1,983	297,010	
-	-	-	-	-	7,123	7,123	405	7,528	
-	-	(711)	-	-	-	(711)	(30)	(741)	
-	-	-	(31)	-	-	(31)	-	(31)	
-	-	(711)	(31)	-	7,123	6,381	375	6,756	
Total comprehensive income for the period									
Contributions by and distribution to owners of the Company									
-	-	-	-	28	-	28	-	28	
-	(544)	-	-	-	-	(544)	-	(544)	
-	-	-	-	-	(5,514)	(5,514)	-	(5,514)	
-	(544)	-	-	28	(5,514)	(6,030)	-	(6,030)	
293,596	(752)	(834)	(11)	16,513	(13,134)	295,378	2,358	297,736	

(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 2025 and the accompanying explanatory notes attached to this interim financial report)



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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FIRST QUARTER ENDED 30 JUNE 2025

	NOTE	3 MONTHS ENDED 30 JUNE 2025 RM'000	30 JUNE 2024 RM'000
Cash flows from operating activities			
Profit before tax		9,956	9,123
Adjustments for:-			
Depreciation on:			
- Property, plant and equipment		2,859	2,665
- Right-of-use assets		47	28
- Investment properties		31	12
- Intangible assets		31	-
Gain on disposal of property, plant and equipment		(83)	(45)
Gain on disposal of other investment		(45)	(376)
Finance costs		1,299	629
Finance income		(493)	(730)
Impairment loss on trade receivables		22	15
Share of profit of equity-accounted associate, net of tax		(2)	-
Unrealised loss on foreign exchange		1,258	437
Share-based payment transactions		28	125
Dividend income from other investments		(27)	(81)
Write back of inventories		(12)	(60)
Operating profit before changes in working capital		14,869	11,742
Changes in working capital:-			
Changes in inventories		(9,072)	9,427
Changes in trade and other receivables		(17,424)	4,683
Changes in trade and other payables		8,964	2,840
Cash (used in)/generated from operations		(2,663)	28,692
Interest received		493	730
Tax paid		(970)	(1,163)
Net cash (used in)/generated from operating activities		(3,140)	28,259
Cash flows from investing activities			
Acquisition of:			
- Property, plant and equipment		(740)	(1,187)
- Other investment		(722)	-
Dividend income from other investments		27	81
Proceeds from disposal of property, plant and equipment		83	45
Proceeds from disposal of other investment		557	1,963
Net cash (used in)/from investing activities		(795)	902
Cash flows from financing activities			
Dividend paid to owners of the Company	A7	(8,506)	(6,002)
Dividend paid to non-controlling interests		-	(116)
Interest paid		(1,299)	(629)
Net purchase of treasury shares	A6	(544)	(2,757)
Repayment of other short-term borrowings		-	(8,382)
Net repayment of term loans		-	(1,207)
Repayment of hire purchase obligations		(240)	(178)
Payment of lease liabilities		(48)	(28)
Net cash used in from financing activities		(10,637)	(19,299)
Net (decrease)/increase in cash and cash equivalents		(14,572)	9,862
Exchange difference on translation of financial statements of foreign operation		(232)	(140)
Cash and cash equivalents at beginning of the period		95,547	113,773
Cash and cash equivalents at end of the period		80,743	123,495
Cash and cash equivalents comprise:			
Deposits placed with licensed banks		4,506	3,123
Cash and bank balances		76,237	120,372
		80,743	123,495

(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 2025 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 first quarter ended 30 June 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 2025 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 2025.

The Group adopted the following amendments to the applicable standards that are mandatory for annual periods beginning on or after 1 January 2025.

- Amendments to MFRS 121, *The Effects of Changes in Foreign Exchange Rates – Lack of Exchangeability*

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 2025 were not subject to any qualification.

A3. 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.



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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 398,200 of its own shares from open market for a total consideration of RM 543,530. 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. Dividends 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 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.
- (ii) A fourth interim single tier dividend of 1.3 sen per ordinary share in respect of the financial year ended 31 March 2025, amounting to RM5,514,313, which was paid on 4 July 2025.



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

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 30 June 2025

	Reportable Segment		Non-Reportable Segment	
	Malaysia Entities RM'000	Overseas Entities RM'000	Other Entities RM'000	Total RM'000
Segment Profit/(Loss)	9,286	1,825	(1,965)	9,146
<i>Included in the measure of segment profit/(loss) are:</i>				
Revenue from external customers	65,436	27,921	460	93,817
Inter-segment revenue	26,355	-	2,601	28,956



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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- 3 months ended 30 June 2025

	Reportable Segment		Non-Reportable Segment	
	Malaysia Entities RM'000	Overseas Entities RM'000	Other Entities RM'000	Total RM'000
Segment Profit/(Loss)	9,286	1,825	(1,965)	9,146
<i>Included in the measure of segment profit/(loss) are:</i>				
Revenue from external customers	65,436	27,921	460	93,817
Inter-segment revenue	26,355	-	2,601	28,956

Reconciliation of reportable segment profit:

	Individual Quarter 3 Months ended 30 June 2025 RM'000	Cumulative Quarter 3 Months ended 30 June 2025 RM'000
Total segmental profit	9,146	9,146
Consolidation adjustments	810	810
Total consolidated profit	9,956	9,956

Analysis of revenue by geographical segment for the period ended 30 June 2025:

	Individual Quarter 3 Months ended 30 June 2025 RM'000	Cumulative Quarter 3 Months ended 30 June 2025 RM'000
Revenue		
Malaysia	58,720	58,720
Overseas:		
- Middle East	25,050	25,050
- Others	10,017	10,017
	93,787	93,787



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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 and financial period 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 24 April 2025, the Group incorporated a new subsidiary company, One Percent Brew Sdn. Bhd. with an equity interest of 100% comprising 100 ordinary shares at a consideration of RM100. The principal activity of the subsidiary company is operating café and restaurant. 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 period under review are as follows:

	Current quarter ended
	30 June 2025
	RM'000
Contracted but not provided for:-	
Property, plant and equipment	2,077

A13. Material Related Party Transactions

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



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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 June 2025

The Group recorded a revenue of RM93.8 million for the first quarter ended 30 June 2025 representing a decrease of RM11.5 million or 10.9% compared with the restated revenue recorded in previous year's corresponding quarter of RM105.3 million. The decrease was mainly attributable to lower revenue in both local and export market in the current quarter compared with the corresponding quarter in the previous year.

The Group recorded a profit before tax of RM10.0 million for the current quarter which was an increase of RM0.9 million or 9.9% from the previous year's corresponding quarter's profit before tax of RM9.1 million. Despite the lower revenue, the profit before tax in the current quarter is higher which was mainly attributable to lower marketing expenses and staff cost in current quarter compared with the previous year's corresponding quarter.

B2. Variation of Results for the Current Quarter Ended 30 June 2025 against the Immediate Preceding Quarter

The Group recorded a revenue of RM93.8 million for the current quarter, representing an increase of RM1.8 million or 2.0% when compared with the restated revenue recorded of RM92.0 million for the immediate preceding quarter ended 31 March 2025. The increase was mainly attributable to higher revenue in export markets in the current quarter compared with the immediate preceding quarter.

The Group's profit before tax of RM10.0 million for the current quarter, showed an increase of RM0.7 million or 7.5% when compared with the profit before tax of RM9.3 million for the immediate preceding quarter ended 31 March 2025. The higher profit before tax in the current quarter compared with the immediate preceding quarter was mainly attributable to higher export revenue and lower staff cost 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 prevailing business environment remains challenging due to developing global geopolitical uncertainties and foreign exchange volatility. Furthermore, commodity price fluctuations, shifting regulatory structures and inflationary pressures will impact our operational cost structure.

In response to these external challenges, we remain focused on pursuing growth opportunities in our local and export markets. Our commitment lies in improving internal operational efficiency, strengthening our distribution networks and driving product innovation to bolster our market position and ensure long-term business resilience amid present volatile global landscape.



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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 3 months ended	
	30 June 2025 RM'000	30 June 2024 RM'000	30 June 2025 RM'000	30 June 2024 RM'000
Taxation				
- Current period	3,872	2,467	3,872	2,467
- Prior period	-	-	-	-
	<u>3,872</u>	<u>2,467</u>	<u>3,872</u>	<u>2,467</u>
Deferred tax				
Income				
- Current period	(1,445)	(836)	(1,445)	(836)
- Prior period	-	-	-	-
	<u>(1,445)</u>	<u>(836)</u>	<u>(1,445)</u>	<u>(836)</u>
	<u>2,428</u>	<u>1,631</u>	<u>2,428</u>	<u>1,631</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 3 months ended	
	30 June 2025 RM'000	30 June 2024 RM'000	30 June 2025 RM'000	30 June 2024 RM'000
Profit before tax is arrived at after charging/(crediting):				
Depreciation and amortisation	2,968	2,705	2,968	2,705
Loss on foreign exchange	821	303	821	303
Gain on disposal of:				
- property, plant and equipment	(83)	(45)	(83)	(45)
- other investment	(45)	(376)	(45)	(376)
Impairment loss on trade receivables	22	15	22	15
Dividend income from other investments	(27)	(81)	(27)	(81)
Finance income	(494)	(730)	(494)	(730)
Finance costs	(1,299)	629	(1,299)	629
Write back of inventories	(12)	(60)	(12)	(60)

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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 under review are as follows:

	As at 30 June 2025 RM'000	As at 31 March 2025 RM'000
<u>Short Term Borrowings</u>		
Hire purchase liabilities	952	928
	<u>952</u>	<u>928</u>
<u>Long Term Borrowings</u>		
Hire Purchase Liabilities	241	504
Sukuk	100,000	100,000
	<u>100,241</u>	<u>100,504</u>
Total	<u><u>101,193</u></u>	<u><u>101,432</u></u>

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 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 period ended 30 June 2025.

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

B9. Dividend Proposed

The Board of Directors had on 27 August 2025 declared a first interim single tier dividend of 1.5 sen per ordinary share in respect of the financial year ending 31 March 2026. 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.

B12. Earnings Per Share ("EPS")

Basic EPS

	Individual quarter 3 months ended		Cumulative quarter 3 months ended	
	30 June 2025	30 June 2024	30 June 2025	30 June 2024
Profit attributable to owners of the Company (RM'000)	7,123	7,297	7,123	7,297
Weighted average number of shares in issue ('000)	442,038	460,047	442,038	460,047
Basic EPS (sen)	<u>1.6</u>	<u>1.6</u>	<u>1.6</u>	<u>1.6</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.



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

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

<u>Diluted EPS</u>	Individual quarter 3 months ended		Cumulative quarter 3 months ended	
	30 June 2025	30 June 2024	30 June 2025	30 June 2024
Profit attributable to owners of the Company (RM'000)	7,123	7,297	7,123	7,297
Weighted average number of ordinary shares in issue ('000)	442,038	460,047	442,038	460,047
Effect of share options in issue and warrants conversion ('000)	4,672	3,801	4,672	3,801
Weighted average number of ordinary shares adjusted for the effect of dilution ('000)	446,710	463,848	446,710	463,848
Diluted EPS (sen)	<u>1.6</u>	<u>1.6</u>	<u>1.6</u>	<u>1.6</u>

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. Comparative figures

Certain comparative figures have been reclassified to conform with current period's presentation.

B14. Authorisation for issue

This interim financial report was authorized for issue by the Board of Directors on 27 August 2025.