



POWER ROOT BERHAD

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

INTERIM FINANCIAL REPORT
FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 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 SECOND QUARTER ENDED
 30 SEPTEMBER 2025**

	NOTE	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		3 MONTHS ENDED		6 MONTHS ENDED	
		30 SEPTEMBER 2025 RM'000	30 SEPTEMBER 2024 RM'000	30 SEPTEMBER 2025 RM'000	30 SEPTEMBER 2024 RM'000
Revenue	A8	85,022		Restated 100,762	Restated 178,809
Other income		522		837	812
Changes in inventories of finished goods and work-in-progress		2,677		3,253	1,974
Raw material used		(42,381)		(51,614)	(84,088)
Staff costs		(17,288)		(18,638)	(36,139)
Depreciation and amortisation expenses		(2,992)		(2,667)	(5,960)
Other operating expenses		(17,831)		(21,506)	(36,920)
Results from operating activities		7,729		10,427	18,488
Finance income		402		639	896
Finance costs		(1,219)		(471)	(2,518)
Net finance (cost)/income		(817)		168	(1,622)
Share of loss of equity-accounted associate, net of tax		(86)		-	(84)
Profit before taxation	A8 & B6	6,826		10,595	16,782
Taxation	B5	(1,488)		(1,849)	(3,916)
Profit after taxation		5,338		8,746	12,866
Other comprehensive income, net of tax					
Equity investments measured at fair value through other comprehensive expense/(income)		97		(331)	66
Foreign currency translation differences		(36)		(4,229)	(777)
Other comprehensive income/(expense), net of tax		61		(4,560)	(711)
Total comprehensive income for the period		5,399		4,186	12,155
Profit attributable to:					
Owners of the Company		5,062		8,477	12,185
Non-controlling interests		276		269	681
		5,338		8,746	16,238
Total comprehensive income attributable to:					
Owners of the Company		5,123		4,070	11,504
Non-controlling interests		276		116	651
		5,399		4,186	12,155
Earnings per share attributable to owners of the Company(sen)					
Basic	B12	1.3		1.9	2.9
Diluted	B12	1.3		1.8	2.9
					3.5
					3.4

(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
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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2025**

NOTE	(Unaudited) As at 30 SEPTEMBER 2025 RM'000	(Audited) As at 31 MARCH 2025 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	155,374	158,214
Right-of-use assets	173	267
Investment properties	34,212	34,235
Intangible assets	1,107	1,180
Investment in associates	2,922	2,256
Other investments	1,305	1,037
Deferred tax assets	1,687	310
	196,780	197,499
Current assets		
Inventories	129,646	117,216
Trade and other receivables	92,432	89,345
Deposits placed with licensed banks	4,426	3,890
Cash and bank balances	88,940	91,657
Current tax assets	6,405	10,366
	321,849	312,474
TOTAL ASSETS	<u>518,629</u>	<u>509,973</u>
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the parent		
Share capital	293,596	293,596
Other reserves	14,026	16,174
Accumulated losses	(14,424)	(14,743)
	293,198	295,027
Non-controlling interests	2,634	1,983
TOTAL EQUITY	<u>295,832</u>	<u>297,010</u>
Non-current liabilities		
Loans and borrowings	B7 100,214	100,504
Lease liabilities	93	140
	100,307	100,644
Current liabilities		
Trade and other payables	B7 115,297	102,751
Loans and borrowings	756	928
Lease liabilities	85	134
Dividend payable	6,352	8,506
	122,490	112,319
TOTAL LIABILITIES	<u>222,797</u>	<u>212,963</u>
TOTAL EQUITY AND LIABILITIES	<u>518,629</u>	<u>509,973</u>
Net assets per share attributable to ordinary equity holders of the Company (RM)	0.69	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)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE SECOND QUARTER ENDED
30 SEPTEMBER 2025



POWER ROOT BERHAD
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		Attributable to owners of the Company			Attributable to owners of the Company			Attributable to owners of the Company			Attributable to owners of the Company		
		Share capital	Treasury shares	Non-distributable Exchange fluctuation reserve	Fair value reserve	Share option reserve	(Accumulated losses)	Distributable	Retained earnings /	Total	Non-controlling interests	Total equity	
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	
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													
- Translation differences on foreign operation			(4,152)					(4,152)	(158)	(4,310)			
- Equity investment measured at fair value through other comprehensive expenses													
Total comprehensive income for the period				(115)	(115)			(115)	-	(115)			
At 30 September 2024 (Unaudited)	319,623	(25,103)	119	12	12,908		15,281	322,840	1,408	324,248			
At 1 April 2025 (Audited)	293,596	(208)	(123)	20	16,485		(14,743)	295,027	1,983	297,010			
Profit for the period							12,185	12,185	681	12,866			
Other comprehensive income for the period													
- Translation differences on foreign operation			(747)						(747)	(30)	(777)		
- Equity investment measured at fair value through other comprehensive expenses													
Total comprehensive income for the period				66	66			66	-	66			
At 30 September 2025 (Unaudited)	293,596	(1,730)	(870)	86	16,540		(14,424)	293,198	2,634	295,832			

(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 SECOND QUARTER ENDED
 30 SEPTEMBER 2025**

	NOTE	6 MONTHS ENDED	
		30 SEPTEMBER 2025 RM'000	30 SEPTEMBER 2024 RM'000
Cash flows from operating activities			
Profit before tax		16,782	19,718
Adjustments for:-			
Depreciation on:			
- Property, plant and equipment		5,768	5,276
- Right-of-use assets		94	57
- Investment properties		35	39
- Intangible assets		63	-
Gain on disposal of property, plant and equipment		(329)	(327)
Gain on disposal of other investment		(45)	(622)
Finance costs		2,518	1,100
Finance income		(896)	(1,369)
Impairment loss on trade receivables		(28)	34
Share of loss of equity-accounted associate, net of tax		84	-
Unrealised loss on foreign exchange		1,025	1,119
Share-based payment transactions		55	720
Dividend income from other investments		(29)	(82)
Write back of inventories		5	(244)
Operating profit before changes in working capital		25,102	25,419
Changes in working capital:-			
Changes in inventories		(12,436)	2,094
Changes in trade and other receivables		(4,084)	3,363
Changes in trade and other payables		12,544	18,874
Cash generated from operations		21,126	49,750
Interest received		896	1,369
Tax paid		(1,327)	(2,166)
Net cash generated from operating activities		20,695	48,953
Cash flows from investing activities			
Acquisition of:			
- Property, plant and equipment		(3,451)	(5,600)
- Other investment		(722)	-
- Investment properties		(12)	-
Dividend income from other investments		29	82
Proceeds from disposal of property, plant and equipment		329	327
Proceeds from disposal of other investment		557	2,823
Acquisition of investment in an associate		(750)	-
Net cash used in investing activities		(4,020)	(2,368)
Cash flows from financing activities			
Dividend paid to owners of the Company	A7	(14,020)	(11,979)
Dividend paid to non-controlling interests		-	(810)
Interest paid		(2,518)	(1,100)
Net purchase of treasury shares	A6	(1,522)	(23,844)
Drawdown of hire purchase		-	550
Repayment of other short-term borrowings		-	(15,827)
Net repayment of term loans		-	(2,429)
Repayment of hire purchase obligations		(463)	(385)
Payment of lease liabilities		(96)	(56)
Net cash used in from financing activities		(18,619)	(55,880)
Net decrease in cash and cash equivalents			
Exchange difference on translation of financial statements of foreign operation		(1,944)	(9,295)
Cash and cash equivalents at beginning of the period		(237)	(3,118)
		95,547	113,773
Cash and cash equivalents at end of the period			
		93,366	101,360
Cash and cash equivalents comprise:			
Deposits placed with licensed banks		4,426	3,990
Cash and bank balances		88,940	97,370
		93,366	101,360

(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 second quarter ended 30 September 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 1,150,500 of its own shares from open market for a total consideration of RM 1,522,206. 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.
- (iii) A first interim single tier dividend of 1.5 sen per ordinary share in respect of the financial year ended 31 March 2026, amounting to RM6,351,871, which was paid on 6 October 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 Consumer 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 September 2025

Reportable Segment	Non-Reportable Segment			
	Malaysia Entities RM'000	Overseas Entities RM'000	Other Entities RM'000	Total RM'000
Segment Profit/(Loss)	<u>6,929</u>	<u>4</u>	<u>(349)</u>	<u>6,584</u>
<i>Included in the measure of segment profit/(loss) are:</i>				
Revenue from external customers	64,902	19,483	637	85,022
Inter-segment revenue	<u>17,936</u>	<u>-</u>	<u>1,186</u>	<u>19,122</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 2025

	Reportable Segment		Non-Reportable Segment	
	Malaysia Entities RM'000	Overseas Entities RM'000	Other Entities RM'000	Total RM'000
Segment Profit/(Loss)	16,215	1,829	(2,314)	15,730
<i>Included in the measure of segment profit/(loss) are:</i>				
Revenue from external customers	130,338	47,404	1,067	178,809
Inter-segment revenue	44,291	-	3,818	48,109

Reconciliation of reportable segment profit:

	Individual Quarter 3 Months ended 30 September 2025 RM'000	Cumulative Quarter 6 Months ended 30 September 2025 RM'000
Total segmental profit	6,584	15,730
Consolidation adjustments	242	1,052
Total consolidated profit	6,826	16,782

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

Revenue	Individual Quarter 3 Months ended 30 September 2025 RM'000	Cumulative Quarter 6 Months ended 30 September 2025 RM'000
Malaysia	57,031	115,751
Overseas:		
- Middle East	17,640	42,690
- Others	10,351	20,368
	85,022	178,809



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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 operations.
- On 29 August 2025, the Group increased its stake in My Liberica Coffee Sdn. Bhd. by an additional 10% thus bringing the Group's total equity interest in My Liberica Coffee Sdn. Bhd. has increased to 40%, with a cumulative investment of RM3,000,000.

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 2025

RM'000

Contracted but not provided for:-

Property, plant and equipment	12,404
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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.



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 2025

The Group recorded a revenue of RM85.0 million for the second quarter ended 30 September 2025 representing a decrease of RM15.8 million or 15.7% compared with the previous year's corresponding quarter of RM100.8 million. The decrease was mainly attributable to lower revenue in both local and export markets in the current quarter compared with the corresponding quarter in the previous year.

The Group recorded a profit before tax of RM6.8 million for the current quarter which was a decrease of RM3.8 million or 35.8% from the previous year's corresponding quarter's profit before tax of RM10.6 million. The lower profit before tax in the current quarter was mainly attributable to lower revenue in current quarter compared with the previous year's corresponding quarter.

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

The Group recorded a revenue of RM85.0 million for the current quarter, representing a decrease of RM8.8 million or 9.4% when compared with the revenue recorded of RM93.8 million for the immediate preceding quarter ended 30 June 2025. The decrease was mainly attributable to lower revenue in both local and export markets in the current quarter compared with the immediate preceding quarter.

The Group's profit before tax of RM6.8 million for the current quarter, showed a decrease of RM3.2 million or 32.0% when compared with the profit before tax of RM10.0 million for the immediate preceding quarter ended 30 June 2025. The lower profit before tax in the current quarter compared with the immediate preceding quarter was mainly attributable to lower revenue 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 the ongoing 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 the 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		Cumulative quarter	
	3 months ended		6 months ended	
	30 September 2025 RM'000	30 September 2024 RM'000	30 September 2025 RM'000	30 September 2024 RM'000
Taxation				
- Current period	1,419	2,176	5,292	4,643
- Prior period	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	1,419	2,176	5,292	4,643
Deferred tax				
Income				
- Current period	62	(327)	(1,383)	(1,163)
- Prior period	7	-	7	-
	<hr/>	<hr/>	<hr/>	<hr/>
	69	(327)	(1,376)	(1,163)
	<hr/>	<hr/>	<hr/>	<hr/>
	1,488	1,849	3,916	3,480



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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		Cumulative quarter	
	3 months ended		6 months ended	
	30 September 2025 RM'000	30 September 2024 RM'000	30 September 2025 RM'000	30 September 2024 RM'000
Profit before tax is arrived at after charging/(crediting):				
Depreciation and amortisation	2,992	2,667	5,960	5,372
(Gain)/Loss on foreign exchange	(92)	2,381	729	2,684
Gain on disposal of:				
- property, plant and equipment	(246)	(282)	(329)	(327)
- other investment	-	(246)	(45)	(622)
(Reversal of impairment loss)/Impairment loss on trade receivables	(50)	19	(28)	34
Dividend income from other investments	(2)	(1)	(29)	(82)
Finance income	(402)	(639)	(896)	(1,369)
Finance costs	1,219	471	2,518	1,100
Write down/(write back) of inventories	17	(184)	5	(244)



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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/year under review are as follows:

	As at 30 September 2025 RM'000	As at 31 March 2025 RM'000
<u>Short Term Borrowings</u>		
Hire purchase liabilities	756	928
	<hr/>	<hr/>
	756	928
<u>Long Term Borrowings</u>		
Hire Purchase Liabilities	214	504
Sukuk	100,000	100,000
	<hr/>	<hr/>
	100,214	100,504
Total	100,970	101,432
	<hr/>	<hr/>

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 September 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 26 November 2025 declared a second interim single tier dividend of 1.2 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		Cumulative quarter	
	3 months ended	6 months ended	30 September 2025	30 September 2024
30 September 2025	30 September 2024	30 September 2025	30 September 2024	
Profit attributable to owners of the Company (RM'000)	5,062	8,477	12,185	15,774
Weighted average number of shares in issue ('000)	423,436	452,465	423,777	456,256
Basic EPS (sen)	1.3	1.9	2.9	3.5

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

Diluted EPS

	Individual quarter		Cumulative quarter	
	3 months ended		6 months ended	
	30 September 2025	30 September 2024	30 September 2025	30 September 2024
Profit attributable to owners of the Company (RM'000)	5,062	8,477	12,185	15,774
Weighted average number of ordinary shares in issue ('000)	423,436	452,465	423,777	456,256
Effect of share options in issue and warrants conversion ('000)	-	6,738	-	9,486
Weighted average number of ordinary shares adjusted for the effect of dilution ('000)	423,436	459,203	423,777	465,742
Diluted EPS (sen)	<u>1.3</u>	<u>1.8</u>	<u>2.9</u>	<u>3.4</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 26 November 2025.