



POWER ROOT BERHAD

REGISTRATION NO. 200601013517 (733268-U)

(Incorporated in Malaysia)

**INTERIM FINANCIAL REPORT
FOR THE THIRD QUARTER ENDED 31 DECEMBER 2025**

This report is dated 25th February 2026



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 THIRD QUARTER ENDED 31 DECEMBER 2025

	NOTE	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		3 MONTHS ENDED		9 MONTHS ENDED	
		31 DECEMBER 2025 RM'000	31 DECEMBER 2024 RM'000	31 DECEMBER 2025 RM'000	31 DECEMBER 2024 RM'000
Revenue	A8	85,315	Restated 111,043	264,124	Restated 317,168
Other income		330	2,052	1,142	3,598
Changes in inventories of finished goods and work-in-progress		1,236	(4,422)	3,210	(6,078)
Raw material used		(41,956)	(49,976)	(126,044)	(147,778)
Staff costs		(18,063)	(20,541)	(54,202)	(59,298)
Depreciation and amortisation expenses		(3,000)	(2,589)	(8,960)	(7,961)
Other operating expenses		(18,813)	(22,488)	(55,733)	(67,123)
Results from operating activities		5,049	13,079	23,537	32,528
Finance income		380	770	1,276	2,139
Finance costs		(1,223)	(1,311)	(3,741)	(2,411)
Net finance cost		(843)	(541)	(2,465)	(272)
Share of loss of equity-accounted associate, net of tax		(36)	-	(120)	-
Profit before taxation	A8 & B6	4,170	12,538	20,952	32,256
Taxation	B5	(658)	(2,201)	(4,574)	(5,681)
Profit after taxation		3,512	10,337	16,378	26,575
Other comprehensive income, net of tax					
Equity investments measured at fair value through other comprehensive (expense)/income		(117)	140	(51)	25
Foreign currency translation differences		(446)	(136)	(1,223)	(4,446)
Other comprehensive (expenses)/income, net of tax		(563)	4	(1,274)	(4,421)
Total comprehensive income for the period		2,949	10,341	15,104	22,154
Profit attributable to:					
Owners of the Company		3,206	10,040	15,391	25,814
Non-controlling interests		306	297	987	761
		3,512	10,337	16,378	26,575
Total comprehensive income attributable to:					
Owners of the Company		2,663	10,016	14,167	21,523
Non-controlling interests		286	325	937	631
		2,949	10,341	15,104	22,154
Earnings per share attributable to owners of the Company(sen)					
Basic	B12	0.7	2.3	3.6	5.8
Diluted	B12	0.7	2.3	3.6	5.7

(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)

(Incorporated in Malaysia)

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

	NOTE	(Unaudited) As at 31 DECEMBER 2025 RM'000	(Audited) As at 31 MARCH 2025 RM'000
ASSETS			
Non-current assets			
Property, plant and equipment		153,553	158,214
Right-of-use assets		511	267
Investment properties		45,182	34,235
Intangible assets		1,076	1,180
Investment in associates		2,767	2,256
Other investments		2,842	1,037
Deferred tax assets		2,353	310
		<u>208,284</u>	<u>197,499</u>
Current assets			
Inventories		138,072	117,216
Trade and other receivables		91,624	89,345
Deposits placed with licensed banks		2,501	3,890
Cash and bank balances		76,268	91,657
Current tax assets		-	10,366
		<u>308,465</u>	<u>312,474</u>
TOTAL ASSETS		<u>516,749</u>	<u>509,973</u>
EQUITY AND LIABILITIES			
Equity attributable to equity holders of the parent			
Share capital		293,596	293,596
Other reserves		11,267	16,174
Accumulated losses		(16,277)	(14,743)
		<u>288,586</u>	<u>295,027</u>
Non-controlling interests		<u>3,002</u>	<u>1,983</u>
TOTAL EQUITY		<u>291,588</u>	<u>297,010</u>
Non-current liabilities			
Loans and borrowings	B7	100,122	100,504
Lease liabilities		73	140
		<u>100,195</u>	<u>100,644</u>
Current liabilities			
Trade and other payables		117,060	102,751
Current tax liabilities		1,776	-
Loans and borrowings	B7	625	928
Lease liabilities		446	134
Dividend payable		5,059	8,506
		<u>124,966</u>	<u>112,319</u>
TOTAL LIABILITIES		<u>225,161</u>	<u>212,963</u>
TOTAL EQUITY AND LIABILITIES		<u>516,749</u>	<u>509,973</u>
Net assets per share attributable to ordinary equity holders of the Company (RM)		0.68	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 THIRD QUARTER ENDED 31 DECEMBER 2025

	Attributable to owners of the Company									
	Share capital	Treasury shares	Exchange fluctuation reserve	Fair value reserve	Share option reserve	Distributable retained earnings / (Accumulated losses)	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
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	-	-	-	-	-	25,814	25,814	761	26,575	
Other comprehensive income for the period	-	-	(4,316)	-	-	-	(4,316)	(130)	(4,446)	
- Translation differences on foreign operation	-	-	(4,316)	-	-	-	(4,316)	(130)	(4,446)	
- Equity investment measured at fair value through other comprehensive expenses	-	-	-	25	-	-	25	-	25	
Total comprehensive income for the period	-	-	(4,316)	25	-	25,814	21,523	631	22,154	
Contributions by and distribution to owners of the Company	-	-	-	-	2,502	-	2,502	-	2,502	
- Share-based payment transaction	-	(46,628)	-	-	2,502	-	(46,628)	-	(46,628)	
- Own shares acquired	-	(46,628)	-	-	-	(19,979)	(19,979)	-	(19,979)	
- Dividend to owners of the Company	-	(46,628)	-	-	2,502	(19,979)	(64,105)	4	(64,105)	
Subscription of shares by non-controlling interest	-	-	-	-	-	-	-	(970)	(970)	
Dividend to non-controlling interest in subsidiaries	-	-	-	-	-	-	-	-	-	
Shares dividend issued to non-controlling interest in subsidiary	-	-	-	-	-	(390)	(390)	390	-	
Total transactions with owners of the Company	-	(46,628)	-	-	2,502	(20,369)	(64,495)	(576)	(65,071)	
At 31 December 2024 (Unaudited)	319,623	(47,887)	(45)	152	14,690	16,328	302,861	1,967	304,828	
At 1 April 2025 (Audited)	293,596	(208)	(123)	20	16,485	(14,743)	295,027	1,983	297,010	
Profit for the period	-	-	-	-	-	15,391	15,391	987	16,378	
Other comprehensive income for the period	-	-	(1,173)	-	-	-	(1,173)	(50)	(1,223)	
- Translation differences on foreign operation	-	-	(1,173)	-	-	-	(1,173)	(50)	(1,223)	
- Equity investment measured at fair value through other comprehensive expenses	-	-	-	(51)	-	-	(51)	-	(51)	
Total comprehensive income for the period	-	-	(1,173)	(51)	-	15,391	14,167	937	15,104	
Contributions by and distribution to owners of the Company	-	-	-	-	83	-	83	-	83	
- Share-based payment transaction	-	(3,766)	-	-	-	-	(3,766)	-	(3,766)	
- Own shares acquired	-	(3,766)	-	-	-	(16,925)	(16,925)	-	(16,925)	
- Dividends to owners of the Company	-	(3,766)	-	-	83	(16,925)	(20,608)	-	(20,608)	
Subscription of shares by non-controlling interest	-	-	-	-	-	-	-	180	180	
Dividend to non-controlling interests in subsidiaries	-	-	-	-	-	-	-	(98)	(98)	
Total transactions with owners of the Company	-	(3,766)	-	-	83	(16,925)	(20,608)	82	(20,526)	
At 31 December 2025 (Unaudited)	293,596	(3,974)	(1,296)	(31)	16,568	(16,277)	288,586	3,002	291,588	

(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 THIRD QUARTER ENDED 31 DECEMBER 2025

	NOTE	9 MONTHS ENDED	
		31 DECEMBER 2025	31 DECEMBER 2024
		RM'000	RM'000
Cash flows from operating activities			
Profit before tax		20,952	32,256
Adjustments for:-			
Depreciation on:			
- Property, plant and equipment		8,657	7,823
- Right-of-use assets		155	85
- Investment properties		54	53
- Intangible assets		94	-
Gain on disposal of property, plant and equipment		(530)	(327)
Gain on disposal of other investment		(45)	(622)
Finance costs		3,741	2,411
Finance income		(1,276)	(2,139)
(Reversal of impairment loss)/Impairment loss on trade receivables		(4)	23
Share of loss of equity-accounted associate, net of tax		120	-
Unrealised loss/(gain) on foreign exchange		1,709	(345)
Share-based payment transactions		83	2,502
Dividend income from other investments		(51)	(116)
Write down/(back) of inventories		33	(7)
Operating profit before changes in working capital		33,692	41,597
Changes in working capital:-			
Changes in inventories		(20,889)	(3,732)
Changes in trade and other receivables		(3,625)	11,479
Changes in trade and other payables		14,310	15,077
Cash generated from operations		23,488	64,421
Interest received		1,276	2,139
Tax refund/(paid)		5,545	(3,433)
Net cash generated from operating activities		30,309	63,127
Cash flows from investing activities			
Acquisition of:			
- Property, plant and equipment		(4,889)	(12,348)
- Other investment		(2,376)	(2,250)
- Investment properties		(11,001)	-
Dividend income from other investments		51	116
Proceeds from disposal of property, plant and equipment		530	327
Proceeds from disposal of other investment		557	2,629
Subscription of shares by non-controlling interests		180	4
Acquisition of investment in an associate		(630)	-
Net cash used in investing activities		(17,578)	(11,522)
Cash flows from financing activities			
Dividends paid to owners of the Company	A7	(20,372)	(25,981)
Dividends paid to non-controlling interests		(98)	(970)
Interest paid		(3,741)	(2,411)
Repurchases of treasury shares	A6	(3,766)	(46,628)
Loan to associate		(360)	-
Drawdown of hire purchase		-	550
Repayment of other short-term borrowings		-	(20,911)
Drawdown of Sukuk Wakalah/term loans		-	100,000
Repayment of term loans		-	(36,680)
Repayment of hire purchase liabilities		(686)	(608)
Payment of lease liabilities		(154)	(86)
Net cash used in from financing activities		(29,177)	(33,725)
Net (decrease)/increase in cash and cash equivalents		(16,446)	17,880
Exchange difference on translation of financial statements of foreign operations		(332)	(3,767)
Cash and cash equivalents at beginning of the period		95,547	113,773
Cash and cash equivalents at end of the period		78,769	127,886
Cash and cash equivalents comprise:			
Deposits placed with licensed banks		2,501	3,861
Cash and bank balances		76,268	124,025
		78,769	127,886

(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 third quarter ended 31 December 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 2,971,300 of its own shares from open market for a total consideration of RM 3,766,411. 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 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 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 ending 31 March 2026, amounting to RM6,351,871 was paid on 6 October 2025.
- (iv) A second interim single tier dividend of 1.2 sen per ordinary share in respect of the financial year ending 31 March 2026, amounting to RM5,059,258 declared on 26 November 2025 and payable on 9 January 2026.



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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 31 December 2025

	Reportable Segment		Non-Reportable Segment	Total RM'000
	Malaysia Entities RM'000	Overseas Entities RM'000	Other Entities RM'000	
Segment Profit/(Loss) <i>Included in the measure of segment profit/(loss) are:</i>	<u>4,388</u>	<u>294</u>	<u>(1,125)</u>	<u>3,557</u>
Revenue from external customers	69,485	15,190	640	85,315
Inter-segment revenue	<u>13,713</u>	<u>-</u>	<u>3,449</u>	<u>17,162</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- 9 months ended 31 December 2025

	Reportable Segment		Non-Reportable Segment	Total RM'000
	Malaysia Entities RM'000	Overseas Entities RM'000	Other Entities RM'000	
Segment Profit/(Loss)	20,603	2,123	(3,439)	19,287
<i>Included in the measure of segment profit/(loss) are:</i>				
Revenue from external customers	199,823	62,594	1,707	264,124
Inter-segment revenue	58,004	-	7,267	65,271
Reconciliation of reportable segment profit:				
			Individual Quarter 3 Months ended 31 December 2025 RM'000	Cumulative Quarter 9 Months ended 31 December 2025 RM'000
Total segmental profit			3,557	19,287
Consolidation adjustments			613	1,665
Total consolidated profit			4,170	20,952

Analysis of revenue by geographical segment for the period ended 31 December 2025:

	Individual Quarter 3 Months ended 31 December 2025 RM'000	Cumulative Quarter 9 Months ended 31 December 2025 RM'000
Revenue		
Malaysia	58,712	174,463
Overseas:		
- Middle East	12,384	55,074
- Others	14,219	34,587
	85,315	264,124



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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 16 July 2025, Jobtact Sdn. Bhd., an associate company of the Group, was voluntarily struck off.
- 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. to 40%, with a cumulative investment of RM3,000,000.
- On 28 October 2025, the Group incorporated a new subsidiary company, Power Root For Food Manufacturing, a limited liability company in Egypt, with an equity interest of 95% comprising 19,000 shares at a consideration of Egyptian Pounds (EGP)1,900,000. The principal activity of the subsidiary company is manufacturing and distribution of all types of food products. The subsidiary has not commenced business operations.

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.



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

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 31 December 2025 RM'000
Contracted but not provided for:-	
Property, plant and equipment	4,168
	<hr/>

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 31 December 2025

The Group recorded a revenue of RM85.3 million for the third quarter ended 31 December 2025 representing a decrease of RM25.7 million or 23.2% compared with the previous year's corresponding quarter of RM111.0 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 RM4.2 million for the current quarter which was a decrease of RM8.3 million or 66.4% from the previous year's corresponding quarter's profit before tax of RM12.5 million. The lower profit before tax in the current quarter coupled with foreign exchange loss in the current quarter compared to foreign exchange gain in the previous year's corresponding quarter.

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

The Group recorded a revenue of RM85.3 million for the current quarter, representing an increase of RM0.3 million or 0.3% when compared with the revenue recorded of RM85.0 million for the immediate preceding quarter ended 30 September 2025. The increase was mainly attributable to higher revenue in local markets in the current quarter compared with the immediate preceding quarter.

The Group's profit before tax of RM4.2 million for the current quarter, showed a decrease of RM2.6 million or 38.2% when compared with the profit before tax of RM6.8 million for the immediate preceding quarter ended 30 September 2025. The lower profit before tax in the current quarter compared with the immediate preceding quarter was mainly attributable to foreign exchange loss in the current quarter compared to foreign exchange gain in the immediate preceding quarter.

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

The global environment remains unpredictable as evolving geopolitical risks and foreign currency fluctuation continues to persist. Moreover, commodity price fluctuations, shifting regulatory policies and inflationary headwinds will potentially impact our operational cost structures.

We remain committed in expanding our local and export markets as well as continuous pursuance of upstream opportunities to result in efficient operational adjustments. As we fortify our distribution networks and progress product innovation, these collective efforts will synergistically enhance our business resilience to navigate potential impacts of external headwinds and sustain long-term growth.



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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 9 months ended	
	31 December 2025 RM'000	31 December 2024 RM'000	31 December 2025 RM'000	31 December 2024 RM'000
Taxation				
- Current period	1,870	4,070	7,162	8,729
- Prior period	(545)	(755)	(545)	(755)
	<u>1,325</u>	<u>3,315</u>	<u>6,617</u>	<u>7,974</u>
Deferred tax Income				
- Current period	(464)	(1,114)	(1,847)	(2,293)
- Prior period	(203)	-	(196)	-
	<u>(667)</u>	<u>(1,114)</u>	<u>(2,043)</u>	<u>(2,293)</u>
	<u>658</u>	<u>2,201</u>	<u>4,574</u>	<u>5,681</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 9 months ended	
	31 December 2025 RM'000	31 December 2024 RM'000	31 December 2025 RM'000	31 December 2024 RM'000
Profit before tax is arrived at after charging/(crediting):				
Depreciation and amortisation	3,000	2,589	8,960	7,961
Loss/(Gain) on foreign exchange	973	(4,405)	1,702	(1,721)
Gain on disposal of:				
- property, plant and equipment	(201)	-	(530)	(327)
- other investment	-	-	(45)	-
(Reversal of impairment loss)/Impairment loss on trade receivables	24	(11)	(4)	23
Dividend income from other investments	(22)	(34)	(51)	(116)
Finance income	(380)	(770)	(1,276)	(2,139)
Finance costs	1,223	1,311	3,741	2,411
Write down/(write back) of inventories	28	237	33	(7)



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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 31 December 2025 RM'000	As at 31 March 2025 RM'000
<u>Short Term Borrowings</u>		
Hire purchase liabilities	625	928
	625	928
<u>Long Term Borrowings</u>		
Hire Purchase Liabilities	122	504
Sukuk Wakalah	100,000	100,000
	100,122	100,504
Total	100,747	101,432

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 31 December 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 25 February 2026 declared a third 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 3 months ended		Cumulative quarter 9 months ended	
	31 December 2025	31 December 2024	31 December 2025	31 December 2024
Profit attributable to owners of the Company (RM'000)	3,143	10,040	15,328	25,814
Weighted average number of shares in issue ('000)	422,131	431,610	423,228	448,041
Basic EPS (sen)	<u>0.7</u>	<u>2.3</u>	<u>3.6</u>	<u>5.8</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

Diluted EPS

	Individual quarter 3 months ended		Cumulative quarter 9 months ended	
	31 December 2025	31 December 2024	31 December 2025	31 December 2024
Profit attributable to owners of the Company (RM'000)	3,143	10,040	15,328	25,814
Weighted average number of ordinary shares in issue ('000)	422,131	431,610	423,228	448,041
Effect of share options in issue and warrants conversion ('000)	-	5,839	-	8,323
Weighted average number of ordinary shares adjusted for the effect of dilution ('000)	422,131	437,449	423,228	465,364
Diluted EPS (sen)	<u>0.7</u>	<u>2.3</u>	<u>3.6</u>	<u>5.7</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 25 February 2026.