



POWER ROOT BERHAD

REGISTRATION NO. 200601013517 (733268-U)

(Incorporated in Malaysia)

**INTERIM FINANCIAL REPORT
FOR THE FOURTH QUARTER ENDED 31 MARCH 2026**

This report is dated 28th May 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 FOURTH QUARTER ENDED 31 MARCH 2026

	NOTE	INDIVIDUAL QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 12 MONTHS ENDED	
		31 MARCH 2026 RM'000	31 MARCH 2025 RM'000	31 MARCH 2026 RM'000	31 MARCH 2025 RM'000
Revenue	A8	72,638	92,049	336,762	409,217
Other income		303	143	1,445	3,742
Changes in inventories of finished goods and work-in-progress		1,469	292	4,679	(5,786)
Raw material used		(35,183)	(44,363)	(161,227)	(192,141)
Staff costs		(17,229)	(19,475)	(71,431)	(78,774)
Depreciation and amortisation expenses		(2,997)	(2,869)	(11,957)	(10,830)
Other operating expenses		(14,831)	(15,991)	(70,564)	(83,114)
Results from operating activities		4,170	9,786	27,707	42,314
Finance income		376	716	1,652	2,855
Finance costs		(1,197)	(1,195)	(4,938)	(3,606)
Net finance cost		(821)	(479)	(3,286)	(751)
Share of (loss)/profit of equity-accounted associate, net of tax		(64)	7	(184)	7
Profit before taxation	A8 & B6	3,285	9,314	24,237	41,570
Taxation	B5	(1,697)	(2,834)	(6,271)	(8,515)
Profit after taxation		1,588	6,480	17,966	33,055
Other comprehensive income/(expenses), net of tax					
Equity investments measured at fair value through other comprehensive expense		(184)	(132)	(235)	(107)
Foreign currency translation differences		53	(83)	(1,170)	(4,529)
Other comprehensive expenses, net of tax		(131)	(215)	(1,405)	(4,636)
Total comprehensive income for the period/year		1,457	6,265	16,561	28,419
Profit attributable to:					
Owners of the Company		1,277	6,173	16,668	31,987
Non-controlling interests		311	307	1,298	1,068
		1,588	6,480	17,966	33,055
Total comprehensive income attributable to:					
Owners of the Company		1,146	5,962	15,313	27,485
Non-controlling interests		311	303	1,248	934
		1,457	6,265	16,561	28,419
Earnings per share attributable to owners of the Company(sen)					
Basic	B12	0.3	1.4	3.9	7.2
Diluted	B12	0.3	1.4	3.9	7.1

(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 31 MARCH 2026

	NOTE	(Unaudited) As at 31 MARCH 2026 RM'000	(Audited) As at 31 MARCH 2025 RM'000
ASSETS			
Non-current assets			
Property, plant and equipment		151,787	158,214
Biological assets		33	-
Right-of-use assets		454	267
Investment properties		45,163	34,235
Intangible assets		1,435	1,180
Investment in associates		2,702	2,256
Other investments		2,715	1,037
Deferred tax assets		-	310
		<u>204,289</u>	<u>197,499</u>
Current assets			
Inventories		137,701	117,216
Trade and other receivables		88,661	89,345
Deposits placed with licensed banks		2,531	3,890
Cash and bank balances		68,779	91,657
Current tax assets		858	10,366
		<u>298,530</u>	<u>312,474</u>
TOTAL ASSETS		<u>502,819</u>	<u>509,973</u>
EQUITY AND LIABILITIES			
Equity attributable to equity holders of the parent			
Share capital		293,596	293,596
Other reserves		9,035	16,174
Accumulated losses		(20,045)	(14,743)
		<u>282,586</u>	<u>295,027</u>
Non-controlling interests		<u>2,752</u>	<u>1,983</u>
TOTAL EQUITY		<u>285,338</u>	<u>297,010</u>
Non-current liabilities			
Loans and borrowings	B7	100,076	100,504
Lease liabilities		54	140
Deferred tax liabilities		21	-
		<u>100,151</u>	<u>100,644</u>
Current liabilities			
Trade and other payables		111,426	102,751
Loans and borrowings	B7	448	928
Lease liabilities		412	134
Dividend payable		5,044	8,506
		<u>117,330</u>	<u>112,319</u>
TOTAL LIABILITIES		<u>217,481</u>	<u>212,963</u>
TOTAL EQUITY AND LIABILITIES		<u>502,819</u>	<u>509,973</u>
Net assets per share attributable to ordinary equity holders of the Company (RM)		0.67	0.70

Note: The accumulated losses arose as a result to the cancellation of treasury shares in prior financial year and higher dividend payout in current financial year. Please refer to Statement of Changes in Equity.

(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 FOURTH QUARTER ENDED 31 MARCH 2026

	Attributable to owners of the Company							Total	Non-controlling interests	Total equity
	Share capital	Treasury shares	Non-distributable Exchange fluctuation reserve	Fair value reserve	Share option reserve	Distributable Retained earnings / (Accumulated losses)				
	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 year	-	-	-	-	-	31,987	31,987	1,068	33,055	
Other comprehensive income for the year	-	-	(4,395)	-	-	-	(4,395)	(134)	(4,529)	
- Translation differences on foreign operation	-	-	(4,395)	-	-	-	(4,395)	(134)	(4,529)	
- Equity investment measured at fair value through other comprehensive expenses	-	-	-	(107)	-	-	(107)	-	(107)	
Total comprehensive income for the year	-	-	(4,395)	(107)	-	31,987	27,485	934	28,419	
Contributions by and distribution to owners of the Company	-	-	-	-	4,297	-	4,297	-	4,297	
- Share-based payment transaction	-	(53,713)	-	-	4,297	-	(53,713)	-	(53,713)	
- Own shares acquired	(26,027)	54,764	-	-	-	(28,737)	(390)	-	-	
- Own shares cancelled	-	-	-	-	-	(390)	(390)	-	-	
- Bonus issue	-	-	-	-	-	(28,485)	(28,485)	-	(28,485)	
- Dividend to owners of the Company	(26,027)	1,051	-	-	4,297	(57,612)	(78,291)	390	(77,901)	
Subscription of shares by non-controlling interest	-	-	-	-	-	-	-	4	4	
Dividend to non-controlling interest in subsidiaries	(26,027)	1,051	-	-	4,297	(57,612)	(78,291)	(1,257)	(1,257)	
Total transactions with owners of the Company	293,596	(208)	(124)	20	16,485	(14,742)	295,027	1,983	297,010	
At 31 March 2025 (Audited)	293,596	(208)	(123)	20	16,485	(14,743)	295,027	1,983	297,010	
Profit for the year	-	-	-	-	-	16,668	16,668	1,298	17,966	
Other comprehensive income for the year	-	-	(1,120)	-	-	-	(1,120)	(50)	(1,170)	
- Translation differences on foreign operation	-	-	(1,120)	-	-	-	(1,120)	(50)	(1,170)	
- Equity investment measured at fair value through other comprehensive expenses	-	-	-	(235)	-	-	(235)	-	(235)	
Total comprehensive income for the year	-	-	(1,120)	(235)	-	16,668	15,313	1,248	16,561	
Contributions by and distribution to owners of the Company	-	-	-	-	187	-	187	-	187	
- Share-based payment transaction	-	(5,971)	-	-	-	-	(5,971)	-	(5,971)	
- Own shares acquired	-	-	-	-	-	(21,970)	(21,970)	-	(21,970)	
- Dividends to owners of the Company	-	(5,971)	-	-	187	(21,970)	(27,754)	-	(27,754)	
Subscription of shares by non-controlling interest	-	-	-	-	-	-	-	200	200	
Dividend to non-controlling interests in subsidiaries	-	-	-	-	-	-	-	(679)	(679)	
Total transactions with owners of the Company	-	(5,971)	-	-	187	(21,970)	(27,754)	(479)	(28,233)	
At 31 March 2026 (Unaudited)	293,596	(6,179)	(1,243)	(215)	16,672	(20,045)	282,586	2,752	285,338	

(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 FOURTH QUARTER ENDED 31 MARCH 2026

	NOTE	12 MONTHS ENDED	
		31 MARCH 2026 RM'000	31 MARCH 2025 RM'000
Cash flows from operating activities			
Profit before tax		24,237	41,570
Adjustments for:-			
Depreciation on:			
- Property, plant and equipment		11,484	10,561
- Right-of-use assets		211	138
- Investment properties		72	47
- Intangible assets		129	84
Gain on disposal of property, plant and equipment		(629)	(327)
Gain on disposal of other investment		(45)	(612)
Finance costs		4,938	3,606
Finance income		(1,652)	(2,855)
(Reversal of impairment loss)/Impairment loss on trade receivables		(17)	43
Share of loss/(profit) of equity-accounted associate, net of tax		184	(7)
Unrealised loss/(gain) on foreign exchange		1,059	(125)
Share-based payment transactions		187	4,297
Dividend income from other investments		(64)	(116)
Write down of inventories/(Write back of inventories)		719	(310)
Operating profit before changes in working capital		40,813	55,994
Changes in working capital:-			
Changes in inventories		(21,204)	(17,755)
Changes in trade and other receivables		2	22,900
Changes in trade and other payables		8,675	8,970
Cash generated from operations		28,286	70,109
Interest received		1,652	2,855
Tax refund/(paid)		3,580	(7,521)
Net cash generated from operating activities		33,518	65,443
Cash flows from investing activities			
Acquisition of:			
- Property, plant and equipment		(6,475)	(38,321)
- Biological assets		(33)	-
- Investment properties		(11,001)	-
- Intangible assets		-	(1,263)
- An associate		(630)	(2,250)
- Other investment		(2,440)	(194)
Dividend income from other investments		64	116
Proceeds from disposal of property, plant and equipment		642	346
Proceeds from disposal of other investment		573	2,823
Subscription of shares by non-controlling interests		200	-
Net cash used in investing activities		(19,100)	(38,743)
Cash flows from financing activities			
Dividends paid to owners of the Company	A7	(25,431)	(25,981)
Dividends paid to non-controlling interests		(679)	(1,257)
Subscription of shares by non-controlling interest in a subsidiary		-	4
Interest paid		(4,938)	(1,724)
Repurchases of treasury shares	A6	(5,971)	(53,713)
Loan to associate		(360)	-
Drawdown of bankers' acceptance		-	19,599
Repayment of bankers' acceptance		-	(40,510)
Drawdown of Sukuk Wakalah		-	100,000
Repayment of term loans		-	(36,680)
Repayment of hire purchase liabilities		(908)	(831)
Repayment of lease liabilities		(208)	(132)
Net cash used in financing activities		(38,495)	(41,225)
Net decrease in cash and cash equivalents		(24,077)	(14,525)
Exchange difference on translation of financial statements of foreign operations		(160)	(3,701)
Cash and cash equivalents at beginning of the year		95,547	113,773
Cash and cash equivalents at end of the year		71,310	95,547
Cash and cash equivalents comprise:			
Deposits placed with licensed banks		2,531	3,890
Cash and bank balances		68,779	91,657
		71,310	95,547

(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 fourth quarter ended 31 March 2026 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 did 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 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 4,888,700 of its own shares from open market for a total consideration of RM 5,971,167. 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 year 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 and 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 and 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 and 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 ended 31 March 2026, amounting to RM5,059,258 and paid on 9 January 2026.



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

A7. Dividends Paid/Payable (cont'd)

- (v) A third interim single tier dividend of 1.2 sen per ordinary share in respect of the financial year ended 31 March 2026, amounting to RM5,043,508 and payable on 3 April 2026.

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 March 2026

	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>	5,403	(1,172)	(936)	3,295
Revenue from external customers	58,761	13,127	750	72,638
Inter-segment revenue	16,750	-	2,410	19,160



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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- 12 months ended 31 March 2026

	Reportable Segment		Non-Reportable Segment	Total RM'000
	Malaysia Entities RM'000	Overseas Entities RM'000	Other Entities RM'000	
Segment Profit/(Loss)	26,006	951	(4,375)	22,582
<i>Included in the measure of segment profit/(loss) are:</i>				
Revenue from external customers	258,584	75,721	2,457	336,762
Inter-segment revenue	74,754	-	9,677	84,431

Reconciliation of reportable segment profit:

	Individual Quarter 3 Months ended 31 March 2026 RM'000	Cumulative Quarter 12 Months ended 31 March 2026 RM'000
Total segmental profit	3,295	22,582
Consolidation adjustments	(10)	1,655
Total consolidated profit	3,285	24,237

Analysis of revenue by geographical segment for the current quarter and financial year ended 31 March 2026:

	Individual Quarter 3 Months ended 31 March 2026 RM'000	Cumulative Quarter 12 Months ended 31 March 2026 RM'000
Revenue		
Malaysia	51,253	225,717
Overseas:		
- Middle East	10,653	65,727
- Others	10,732	45,318
	72,638	336,762



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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 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 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 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.
- On 9 February 2026, the Group incorporated a new subsidiary company, Power Root Arabia FZCO, with an equity interest of 97% comprising 50,000 shares at a consideration of United Arab Emirates Dirham (AED) 5,000,000. The principal activity of the subsidiary company is distribution of coffee 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 year under review are as follows:

	Current quarter ended
	31 March 2026
	RM'000
Contracted but not provided for:-	
Property, plant and equipment	3,928
	<hr/> <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 year 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 March 2026

The Group recorded a revenue of RM72.6 million for the fourth quarter ended 31 March 2026 representing a decrease of RM19.4 million or 21.1% compared with the previous year's corresponding quarter of RM92.0 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 RM3.3 million for the current quarter which was a decrease of RM6.0 million or 64.5% from the previous year's corresponding quarter's profit before tax of RM9.3 million. The lower profit before tax in the current quarter compared with the previous year's corresponding quarter was mainly attributable to lower revenue.

B2. Variation of Results for the Current Quarter Ended 31 March 2026 against the Immediate Preceding Quarter

The Group recorded a revenue of RM72.6 million for the current quarter, representing a decrease of RM12.7 million or 14.9% when compared with the revenue recorded of RM85.3 million for the immediate preceding quarter ended 31 December 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 RM3.3 million for the current quarter, showed a decrease of RM0.9 million or 21.4% when compared with the profit before tax of RM4.2 million for the immediate preceding quarter ended 31 December 2025. The lower profit before tax in the current quarter compared with the immediate preceding quarter was mainly attributable to lower revenue.

B3. Group's Prospects for the financial year ending 31 March 2027 ("FY 2027")

The ongoing geopolitical tensions coupled with conflict on the Middle East continues to pose risks of foreign currency volatility and commodity price fluctuations to our business operations. Furthermore, changes in regulatory frameworks and inflationary pressures will continue to impact our cost structures.

In response to navigate these on-going external challenges, we continue to fortify our local and export markets through potential expansion into new markets and strengthen our existing distribution channels. To further enhance our operating efficiencies, we are exploring for potential upstream opportunities and operational technological advancements as well as invest in product innovation to maintain business resilience in the current volatile global environment.



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

B4. Variance of Profit Forecast

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

B5. Tax Expense

Taxation comprises the following: -

	Individual quarter 3 months ended		Cumulative quarter 12 months ended	
	31 March 2026 RM'000	31 March 2025 RM'000	31 March 2026 RM'000	31 March 2025 RM'000
Taxation				
- Current quarter/year	(561)	1,228	6,601	9,957
- Prior quarter/year	(116)		(661)	(755)
	<u>(677)</u>	<u>1,228</u>	<u>5,940</u>	<u>9,202</u>
Deferred tax				
Income				
- Current quarter/year	2,199	1,581	352	(712)
- Prior quarter/year	175	25	(21)	25
	<u>2,374</u>	<u>1,606</u>	<u>331</u>	<u>(687)</u>
	<u>1,697</u>	<u>2,834</u>	<u>6,271</u>	<u>8,515</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 12 months ended	
	31 March 2026 RM'000	31 March 2025 RM'000	31 March 2026 RM'000	31 March 2025 RM'000
Profit before tax is arrived at after charging/(crediting):				
Depreciation and amortisation	2,997	2,869	11,957	10,830
Loss/(Gain) on foreign exchange	68	(66)	1,770	(1,787)
Gain on disposal of:				
- property, plant and equipment	(99)	1	(629)	(326)
- other investment	-	-	(45)	(612)
(Reversal of impairment loss)/Impairment loss on trade receivables	24	20	(17)	43
Dividend income from other investments	(13)	-	(64)	(116)
Finance income	(376)	(716)	(1,652)	(2,855)
Finance costs	1,197	1,195	4,938	3,606
Write down/(write back) of inventories	687	(303)	719	(310)



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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 year under review are as follows:

	As at 31 March 2026 RM'000	As at 31 March 2025 RM'000
<u>Short Term Borrowings</u>		
Hire purchase liabilities	448	928
	<u>448</u>	<u>928</u>
<u>Long Term Borrowings</u>		
Hire Purchase Liabilities	76	504
Sukuk Wakalah	100,000	100,000
	<u>100,076</u>	<u>100,504</u>
Total	<u>100,524</u>	<u>101,432</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 year ended 31 March 2026.



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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 28 May 2026 declared a fourth interim single tier dividend of 0.35 sen per ordinary share in respect of the financial year ended 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 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 2026	31 March 2025	31 March 2026	31 March 2025
Profit attributable to owners of the Company (RM'000)	1,277	6,173	16,668	31,987
Weighted average number of shares in issue ('000)	420,573	426,103	422,564	442,556
Basic EPS (sen)	<u>0.3</u>	<u>1.4</u>	<u>3.9</u>	<u>7.2</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 year.



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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 12 months ended	
	31 March 2026	31 March 2025	31 March 2026	31 March 2025
Profit attributable to owners of the Company (RM'000)	1,277	6,173	16,668	31,987
Weighted average number of ordinary shares in issue ('000)	420,573	426,103	422,564	442,556
Effect of share options in issue and warrants conversion ('000)	-	5,915	-	8,086
Weighted average number of ordinary shares adjusted for the effect of dilution ('000)	422,563	432,018	422,564	450,642
Diluted EPS (sen)	<u>0.3</u>	<u>1.4</u>	<u>3.9</u>	<u>7.1</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/year, 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 year's presentation.

B14. Authorisation for issue

This interim financial report was authorized for issue by the Board of Directors on 28 May 2026.