POWER ROOT BERHAD

REGISTRATION NO. 200601013517 (733268-U)

(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT
FOR THE FIRST QUARTER ENDED 30 JUNE 2026

This report is dated 28th August 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 FIRST QUARTER ENDED 30 JUNE 2026

	NOTE	INDIVIDUAL QUARTER 3 MONTHS ENDED 30 JUNE 2026 RM'000	INDIVIDUAL QUARTER 3 MONTHS ENDED 30 JUNE 2025 RM'000	CUMULATIVE QUARTER 3 MONTHS ENDED 30 JUNE 2026 RM'000	CUMULATIVE QUARTER 3 MONTHS ENDED 30 JUNE 2025 RM'000
Revenue	A8	94,634	93,787	94,634	93,787
Other income		605	289	605	289
Changes in inventories of finished goods and work-in-pogress		(8,799)	(703)	(8,799)	(703)
Raw material used		(36,665)	(41,707)	(36,665)	(41,707)
Staff costs		(18,373)	(18,851)	(18,373)	(18,851)
Depreciation and amortisation expenses		(2,959)	(2,968)	(2,959)	(2,968)
Other operating expenses		(19,887)	(19,088)	(19,887)	(19,088)
Results from operating activities		8,556	10,759	8,556	10,759
Finance income		389	494	389	494
Finance costs		(1,281)	(1,299)	(1,281)	(1,299)
Net finance cost		(892)	(805)	(892)	(805)
Share of profit of equity-accounted associate, net of tax		23	2	23	2
Profit before taxation	A8 & B6	7,687	9,956	7,687	9,956
Taxation	B5	(2,484)	(2,428)	(2,484)	(2,428)
Profit after taxation		5,203	7,528	5,203	7,528
Other comprehensive (expenses)/income, net of tax					
Equity investments measured at fair value through other comprehensive expense		(97)	(31)	(97)	(31)
Foreign currency translation differences		80	(741)	80	(741)
Other comprehensive expenses, net of tax		(17)	(772)	(17)	(772)
Total comprehensive income for the period		5,186	6,756	5,186	6,756
Profit attributable to:					
Owners of the Company		4,913	7,123	4,913	7,123
Non-controlling interests		290	405	290	405
		5,203	7,528	5,203	7,528
Total comprehensive income attributable to:					
Owners of the Company		4,894	6,381	4,894	6,381
Non-controlling interests		292	375	292	375
		5,186	6,756	5,186	6,756
Earnings per share attributable to owners of the Company(sen)					
Basic	B12	1.2	1.6	1.2	1.6
Diluted	B12	1.2	1.6	1.2	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 2026 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 30 JUNE 2026

	NOTE	(Unaudited) As at 30 JUNE 2026 RM'000	(Audited) As at 31 MARCH 2026 RM'000
ASSETS			
Non-current assets			
Property, plant and equipment		150,068	151,820
Right-of-use assets		399	455
Investment properties		45,135	45,163
Intangible assets		1,455	1,435
Investment in associates		2,726	2,702
Other investments		2,500	2,715
Deferred tax assets		116	-
		202,399	204,290
Current assets			
Inventories		116,832	137,405
Trade and other receivables		115,472	88,510
Deposits placed with licensed banks		2,605	2,531
Cash and bank balances		69,645	68,779
Current tax assets		176	858
		304,730	298,083
TOTAL ASSETS		507,129	502,373
EQUITY AND LIABILITIES			
Equity attributable to equity holders of the parent			
Share capital		293,596	293,596
Other reserves		845	9,036
Accumulated losses		(16,576)	(20,045)
		277,865	282,587
Non-controlling interests		3,044	2,752
TOTAL EQUITY		280,909	285,339
Non-current liabilities			
Loans and borrowings	B7	100,031	100,060
Lease liabilities		34	53
Deferred tax liabilities		-	21
		100,065	100,134
Current liabilities			
Trade and other payables		116,891	110,980
Loans and borrowings	B7	7,443	464
Lease liabilities		377	412
Dividend payable		1,444	5,044
		126,155	116,900
TOTAL LIABILITIES		226,220	217,034
TOTAL EQUITY AND LIABILITIES		507,129	502,373
Net assets per share attributable to ordinary equity holders of the Company (RM)		0.65	0.67

Note: The accumulated losses arose as a result to the cancellation of treasury shares in prior financial years. 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 2026 and the accompanying explanatory notes attached to this interim financial report)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FIRST QUARTER ENDED 30 JUNE 2026

	/ ----- Attributable to owners of the Company ----- /								
	/ ----- Non-distributable ----- /				Distributable				
	Share capital	Treasury shares	Exchange fluctuation reserve	Fair value reseve	Share option reserve	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
At 1 April 2025 (Audited)	293,596	(208)	(123)	20	16,485	(14,743)	295,027	1,983	297,010
Profit for the period	-	-	-	-	-	7,123	7,123	405	7,528
Other comprehensive income for the period									
- Translation differences on foreign operation	-	-	(711)	-	-	-	(711)	(30)	(741)
- Equity investment measured at fair value through other comprehensive expenses	-	-	-	(31)	-	-	(31)	-	(31)
Total comprehensive (expense)/income for the period	-	-	(711)	(31)	-	7,123	6,381	375	6,756
Contributions by and distribution to owners of the Company									
- Share-based payment transaction	-	-	-	-	28	-	28	-	28
- Own shares acquired	-	(544)	-	-	-	-	(544)	-	(544)
- Dividend to owners of the Company	-	-	-	-	-	(5,514)	(5,514)	-	(5,514)
Total transactions with owners of the Company	-	(544)	-	-	28	(5,514)	(6,030)	-	(6,030)
At 30 June 2025 (Unaudited)	293,596	(752)	(834)	(11)	16,513	(13,134)	295,378	2,358	297,736
At 1 April 2026 (Audited)	293,596	(6,179)	(1,243)	(214)	16,672	(20,045)	282,587	2,752	285,339
Profit for the period	-	-	-	-	-	4,913	4,913	290	5,203
Other comprehensive income for the period									
- Translation differences on foreign operation	-	-	78	-	-	-	78	2	80
- Equity investment measured at fair value through other cmprehensive expenses	-	-	-	(97)	-	-	(97)	-	(97)
Total comprehensive (expense)/income for the period	-	-	78	(97)	-	4,913	4,894	292	5,186
Contributions by and distribution to owners of the Company									
- Share-based payment transaction	-	-	-	-	8	-	8	-	8
- Own shares acquired	-	(8,180)	-	-	-	-	(8,180)	-	(8,180)
- Dividends to owners of the Company	-	-	-	-	-	(1,444)	(1,444)	-	(1,444)
Total transactions with owners of the Company	-	(8,180)	-	-	8	(1,444)	(9,616)	-	(9,616)
At 30 June 2026 (Unaudited)	293,596	(14,359)	(1,165)	(311)	16,680	(16,576)	277,865	3,044	280,909

(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 2026 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 CASH FLOWS FOR THE FIRST QUARTER ENDED 30 JUNE 2026

	NOTE	3 MONTHS ENDED 30 JUNE 2026 RM'000	3 MONTHS ENDED 30 JUNE 2025 RM'000
Cash flows from operating activities			
Profit before tax		7,687	9,956
Adjustments for:-			
Depreciation on:			
- Property, plant and equipment		2,834	2,859
- Right-of-use assets		55	47
- Investment properties		28	31
- Intangible assets		42	31
Gain on disposal of property, plant and equipment		(88)	(83)
Gain on disposal of other investment		-	(45)
Finance costs		1,281	1,299
Finance income		(389)	(494)
Impairment loss on trade receivables		33	22
Share of profit of equity-accounted associate, net of tax		(23)	(2)
Unrealised (gain)/loss on foreign exchange		(301)	1,258
Share-based payment transactions		8	28
Dividend income from other investments		(23)	(27)
Write back of inventories		(176)	(12)
Operating profit before changes in working capital		10,968	14,868
Changes in working capital:-			
Changes in inventories		20,749	(9,072)
Changes in trade and other receivables		(26,576)	(17,424)
Changes in trade and other payables		5,911	8,964
Cash generated from/(used in) operations		11,052	(2,664)
Interest received		389	494
Tax paid		(1,917)	(970)
Net cash generated from/(used in) operating activities		9,524	(3,140)
Cash flows from investing activities			
Acquisition of:			
- Property, plant and equipment		(1,121)	(740)
- Other investment		-	(722)
Dividend income from other investments		23	27
Proceeds from disposal of property, plant and equipment		88	83
Proceeds from disposal of other investment		-	557
Net cash used in investing activities		(1,010)	(795)
Cash flows from financing activities			
Dividends paid to owners of the Company	A7	(5,044)	(8,506)
Interest paid		(1,281)	(1,299)
Repurchases of treasury shares	A6	(8,180)	(544)
Drawndown of bankers' acceptance		7,159	-
Repayment of hire purchase liabilities		(209)	(240)
Repayment of lease liabilities		(54)	(48)
Net cash used in financing activities		(7,609)	(10,637)
Net increase/(decrease) in cash and cash equivalents		905	(14,572)
Exchange difference on translation of financial statements of foreign operations		35	(232)
Cash and cash equivalents at beginning of the period		71,310	95,547
Cash and cash equivalents at end of the period		72,250	80,743
Cash and cash equivalents comprise:			
Deposits placed with licensed banks		2,605	4,506
Cash and bank balances		69,645	76,237
		72,250	80,743

(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 2026 and the accompanying explanatory notes attached to this interim financial report)

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 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 2026 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 2026.

The Group adopted the following amendments to the applicable standards that are mandatory for annual periods beginning on or after 1 January 2026.

- Amendments to MFRS 9, *Financial Instruments and MFRS 7, Financial Instruments: Disclosures – Classification and Measurement of Financial Instruments*
- Amendments that are part of Annual Improvements ─ Volume 11:
  - Amendments to MFRS 1, *First-time Adoption of Malaysian Financial Reporting Standards*
  - Amendments to MFRS 7, *Financial Instruments: Disclosures*
  - Amendments to MFRS 9, *Financial Instruments*
  - Amendments to MFRS 10, *Consolidated Financial Statements*
  - Amendments to MFRS 107, *Statement of Cash Flows*
- Amendments to MFRS 9, *Financial Instruments and MFRS 7, Financial Instruments: Disclosures – Contracts Referencing Nature-dependent Electricity*

MFRS Accounting Standards, interpretations and amendments effective for annual periods beginning on or after 1 January 2027

- MFRS 18, Presentation and Disclosure in Financial Statements
- MFRS 19, Subsidiaries without Public Accountability: Disclosures
- Amendments to MFRS 121, The Effects of Changes in Foreign Exchange Rates – Translation to a Hyperinflationary Presentation Currency

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

A1. Basis of Preparation (Cont'd)

MFRS Accounting Standards, interpretations and amendments effective for annual periods beginning on or after a date yet to be confirmed

- Amendments to MFRS 10, Consolidated Financial Statements and MFRS 128, Investments in Associates and Joint Ventures – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

The Group plan to apply the abovementioned accounting standards, interpretations and amendments in the respective financial years when the above accounting standards, interpretations and amendments become effective, if applicable.

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 2026 were not subject to any qualification.

A3. Seasonality or Cyclicality Factors

Generally, the Group did not have any significant seasonal sales cycle, except during the Muslim fasting month, where sales would be lower.

A4. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows

There were no other items affecting assets, liabilities, equity, net income, or cash flows that are unusual because of their nature, size or incidence during the current quarter and financial 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.

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

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 7,621,400 of its own shares from open market for a total consideration of RM8,179,512. 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

During the current quarter and financial period under review, the Board of Directors had declared:

(i) A third interim single tier dividend of 1.20 sen per ordinary share in respect of the financial year ended 31 March 2026, amounting to RM5,043,508 and paid on 3 April 2026.

(ii) A fourth interim single tier dividend of 0.35 sen per ordinary share in respect of the financial year ended 31 March 2026, amounting to RM1,443,892 and paid on 13 July 2026.

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 June 2026

	Reportable Segment		Non-Reportable Segment	
	Malaysia Entities RM'000	Overseas Entities RM'000	Other Entities RM'000	Total RM'000
Segment Profit/(Loss)	5,856	2,264	(1,002)	7,118
Included in the measure of segment profit/(loss) are:				
Revenue from external customers	64,307	29,802	525	94,634
Inter-segment revenue	25,571	-	373	25,943

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 2026

	Reportable Segment		Non-Reportable Segment	
	Malaysia Entities RM'000	**Overseas Entities RM'000**	**Other Entities RM'000**	**Total RM'000**
Segment Profit/(Loss)	5,856	2,264	(1,002)	7,118
Included in the measure of segment profit/(loss) are:				
Revenue from external customers	64,307	29,802	525	94,634
Inter-segment revenue	25,571	-	373	25,943

Reconciliation of reportable segment profit:

	Individual Quarter 3 Months ended 30 June 2026 RM'000	**Cumulative Quarter 3 Months ended 30 June 2026 RM'000**
Total segmental profit	7,118	7,118
Consolidation adjustments	569	569
Total consolidated profit	7,687	7,687

Analysis of revenue by geographical segment for the period ended 30 June 2026:

Revenue	**Individual Quarter 3 Months ended 30 June 2026 RM'000**	**Cumulative Quarter 3 Months ended 30 June 2026 RM'000**
Malaysia	57,900	57,900
Overseas:		
- Middle East	27,224	27,224
- Others	9,510	9,510
	94,634	94,634

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

There were no changes in the composition of the Group during the current quarter and financial period under review.

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 2026 RM'000
Contracted but not provided for:-	
Property, plant and equipment	3,000

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 June 2026

The Group recorded a revenue of RM94.6 million for the first quarter ended 30 June 2026 representing an increase of RM0.8 million or 0.9% compared with the previous year's corresponding quarter of RM93.8 million. The increase was mainly attributable to higher export revenue in the current quarter compared with the corresponding quarter in the previous year.

The Group recorded a profit before tax of RM7.7 million for the current quarter which was a decrease of RM2.3 million or 23.0% from the previous year's corresponding quarter's profit before tax of RM10.0 million. The lower profit before tax in the current quarter compared with the previous year's corresponding quarter was mainly attributable to product sales mix and material price increase.

B2. Variation of Results for the Current Quarter Ended 30 June 2026 against the Immediate Preceding Quarter

The Group recorded a revenue of RM94.6 million for the current quarter, representing an increase of RM22.0 million or 30.3% when compared with the revenue recorded of RM72.6 million for the immediate preceding quarter ended 31 March 2026. The increase was mainly attributable to higher revenue in both local and export markets in the current quarter compared with the immediate preceding quarter.

The Group's profit before tax of RM7.7 million for the current quarter, showed an increase of RM4.4 million or 133.3% when compared with the profit before tax of RM3.3 million for the immediate preceding quarter ended 31 March 2026. The higher profit before tax in the current quarter compared with the immediate preceding quarter was mainly attributable to higher revenue.

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

The global repercussions of the on-going regional conflicts and geopolitical tensions has contributed to foreign currency fluctuations and increase inflationary pressures. Moreover, potential changes in regulatory frameworks affecting beverages as well as volatility in raw material prices will affect our operational cost structures.

To navigate the risks of the current market conditions, we continue to focus on strengthening our local and oversea markets as well as expanding into new markets through fortification of existing distribution channels and driving product innovation. Furthermore, we remain committed to enhance our efficiencies through potential upstream opportunities and improve operational technological transformation to ensure long term business resilience.

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 2026 RM'000	30 June 2025 RM'000	30 June 2026 RM'000	30 June 2025 RM'000
Taxation				
- Current period	2,605	3,872	2,605	3,872
- Prior period	16	-	16	-
	2,621	3,872	2,621	3,872
Deferred tax Income				
- Current period	(600)	(1,444)	(600)	(1,444)
- Prior period	463	-	463	-
	(137)	(1,444)	(137)	(1,444)
	2,484	2,428	2,484	2,428

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 2026 RM'000	30 June 2025 RM'000	30 June 2026 RM'000	30 June 2025 RM'000
Profit before tax is arrived at after charging/(crediting):				
Depreciation and amortisation	2,959	2,968	2,959	2,968
Loss on foreign exchange	96	821	96	821
Gain on disposal of:				
- property, plant and equipment	(88)	(83)	(88)	(83)
- other investment	-	(45)	-	(45)
Impairment loss on trade receivables	33	22	33	22
Dividend income from other investments	(23)	(27)	(23)	(27)
Finance income	(389)	(494)	(389)	(494)
Finance costs	1,281	1,299	1,281	1,299
Write back of inventories	(176)	(12)	(176)	(12)

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 2026 RM'000	As at 31 March 2026 RM'000
Short Term Borrowings		
Hire purchase liabilities	284	464
Bankers' acceptance	7,159	-
	7,443	464
Long Term Borrowings		
Hire Purchase Liabilities	31	60
Sukuk Wakalah	100,000	100,000
	100,031	100,060
Total	107,474	100,524

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. The matter is fixed for case management on 12 October 2026.

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 August 2026 declared a first interim single tier dividend of 1.0 sen per ordinary share in respect of the financial year ending 31 March 2027. 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 2026	**30 June 2025**	**30 June 2026**	**30 June 2025**
Profit attributable to owners of the Company (RM'000)	4,913	7,123	4,913	7,123
Weighted average number of shares in issue ('000)	414,656	442,038	414,656	442,038
Basic EPS (sen)	1.2	1.6	1.2	1.6

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.

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 3 months ended	
	30 June 2026	**30 June 2025**	**30 June 2026**	**30 June 2025**
Profit attributable to owners of the Company (RM'000)	4,913	7,123	4,913	7,123
Weighted average number of ordinary shares in issue ('000)	414,656	442,038	414,656	442,038
Effect of share options in issue ('000)	-	4,672	-	4,672
Weighted average number of ordinary shares adjusted for the effect of dilution ('000)	414,656	446,710	414,656	446,710
Diluted EPS (sen)	1.2	1.6	1.2	1.6

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.

B13. Authorisation for issue

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