FINANCIAL STATEMENTS

DIRECTORS' REPORT
For the year ended 31 March 2026

The Directors have pleasure in submitting their report and the audited financial statements of the Group and of the Company for the financial year ended 31 March 2026.

PRINCIPAL ACTIVITIES

The principal activities of the Company consist of investment holding. The principal activities of the subsidiaries are disclosed in Note 6 to the financial statements. There has been no significant change in the nature of these activities during the financial year.

SUBSIDIARIES

The details of the Company's subsidiaries are disclosed in Note 6 to the financial statements.

RESULTS

	Group RM	Company RM
Profit for the year attributable to:		
Owners of the Company	16,667,043	11,996,598
Non-controlling interests	1,298,323	-
	17,965,366	11,996,598

RESERVES AND PROVISIONS

There were no material transfers to or from reserves and provisions during the financial year under review except as disclosed in Notes 13, 21 and 22 to the financial statements.

DIVIDENDS

Since the end of the previous financial year, the amount of dividends paid by the Company were as follows:

i) In respect of the financial year ended 31 March 2025 as reported in the Directors' report of that year:

- a third interim single tier dividend of 2.00 sen per ordinary share totalling RM8,505,735 declared on 25 February 2025 and paid on 3 April 2025; and

- a fourth interim single tier dividend of 1.30 sen per ordinary share totalling RM5,514,223 declared on 28 May 2025 and paid on 4 July 2025.

ii) In respect of the financial year ended 31 March 2026:

- a first interim single tier dividend of 1.50 sen per ordinary share totalling RM6,351,871 declared on 27 August 2025 and paid on 6 October 2025;

- a second interim single tier dividend of 1.20 sen per ordinary share totalling RM5,059,258 declared on 26 November 2025 and paid on 9 January 2026;

- a third interim single tier dividend of 1.20 sen per ordinary share totalling RM5,043,508 declared on 25 February 2026 and paid on 3 April 2026; and

- a fourth interim single tier dividend of 0.35 sen per ordinary share totalling RM1,443,892 declared on 28 May 2026 and paid on 13 July 2026.

The Directors do not recommend the payment of any final dividend in respect of the current financial year.

DIRECTORS' REPORT
For the year ended 31 March 2026
(cont'd)

DIRECTORS OF THE COMPANY

Directors who served during the financial year until the date of this report are:

Dato' How Say Swee**
Dato' Wong Fuei Boon**
Mr. Wong Tak Keong**
Mr. See Thuan Po**
Y.A.D. Tengku Dato' Setia Putra Alhaj bin Tengku Azman Shah Alhaj
Mr. Ong Kheng Swee
Dato' Tea Choo Keng
Mr. Low Jun Lee
Ms. Tan Lay Beng
Dato' Afifuddin bin Abdul Kadir (resigned on 28 August 2025)

** These Directors are also Directors of the Company's subsidiaries

The name of the Director of the Company's subsidiaries in office since the beginning of the financial year to the date of this report (not including those Directors listed above) is:

Drs. Iskandar

DIRECTORS' INTERESTS IN SHARES

The direct and deemed interests in the shares and options over shares of the Company and of its related corporations (other than wholly-owned subsidiaries) of those who were Directors at financial year end *(including the interests of the spouses or children of the Directors who themselves are not Directors of the Company)* as recorded in the Register of Directors' Shareholdings are as follows:

		Number of ordinary shares				
Name of Directors	**Interest**	**At 1 April 2025**	**Bought**	**Sold**	**Transfer**	**At 31 March 2026**
Company						
Dato' How Say Swee	Direct	82,789,442	-	-	-	82,789,442
	Deemed	3,000,000	-	-	-	3,000,000
Dato' Wong Fuei Boon	Direct	74,361,182	-	-	-	74,361,182
	Deemed	11,000,000	-	-	-	11,000,000
Mr. Wong Tak Keong	Direct	45,455,500	-	-	-	45,455,500
	Deemed	6,050,800	-	-	-	6,050,800
Dato' Tea Choo Keng	Direct	3,480	-	-	-	3,480
Mr. See Thuan Po	Direct	4,578,000	-	-	-	4,578,000
	Deemed	7,200,000	-	-	-	7,200,000
Mr. Ong Kheng Swee	Direct	255,315	-	-	-	255,315
	Deemed	154,000	-	-	-	154,000
Mr. Low Jun Lee	Direct	5,500,000	-	-	1,587,000	7,087,000
	Deemed	43,909,575	-	-	(2,587,000)	41,322,575

DIRECTORS' REPORT

For the year ended 31 March 2026
(cont'd)

DIRECTORS' INTERESTS IN SHARES *(cont'd)*

		Number of options over ordinary shares ('000)			
Name of Directors	**Option price**	**At 1 April 2025**	**Granted**	**Cancelled**	**At 31 March 2026**
Company					
Dato' How Say Swee	RM1.238	2,000	-	-	2,000
Dato' Wong Fuei Boon	RM1.238	2,000	-	-	2,000
Mr. Wong Tak Keong	RM1.291	14,000	-	-	14,000
	RM1.238	15,000	-	-	15,000
Mr. See Thuan Po	RM1.291	2,000	-	-	2,000
	RM1.238	5,000	-	-	5,000

DIRECTORS' BENEFITS

Since the end of the previous financial year, no Director of the Company has received nor become entitled to receive any benefit (other than those shown below) by reason of a contract made by the Company or a related corporation with the Director or with a firm of which the Director is a member, or with a company in which the Director has a substantial financial interest.

The Directors' benefits paid to or receivable by Directors in respect of the financial year ended 31 March 2026 are as follows:

	From the Company RM	**From subsidiary companies RM**
Directors of the Company:		
Fees	988,204	-
Remuneration	-	12,843,806
Estimated monetary value of any other benefits	-	160,528
Fees paid to a firm in which a Director is a partner	-	738
Transactions with companies related to Directors		
- Management fees	-	558,883
- Secretarial fees	-	30,105
	988,204	13,594,060

Other than the options granted pursuant to the Employees' Share Option Scheme ("ESOS"), there were no other arrangements during and at the end of the financial year which had the object of enabling Directors of the Company to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

ISSUE OF SHARES

There were no changes in the issued and paid-up capital of the Company during the financial year.

TREASURY SHARES

At the Annual General Meeting held on 27 August 2025, the shareholders of the Company renewed their approval for the Company to repurchase its own shares. During the financial year, the Company repurchased from the open market a total of 4,888,700 of its issued ordinary shares with an average repurchase price of RM1.22 per share. The repurchase transactions were financed by internally generated funds. During the year, none of the treasury shares were cancelled.

At 31 March 2026, the Company held 5,038,800 treasury shares out of its 424,545,232 issued and paid-up ordinary shares. Such treasury shares are held at a carrying amount of RM6,179,189 as disclosed in Note 13 to the financial statements.

OPTIONS GRANTED OVER UNISSUED SHARES

No options were granted to any person to take up unissued shares of the Company during the financial year apart from the issue of options pursuant to the Employees' Shares Options Scheme ("ESOS").

At the Extraordinary General Meeting held on 10 June 2019, the Company's shareholders approved the establishment of a second ESOS ("ESOS 2") to eligible key employees and Directors of the Group.

The salient features of the ESOS 2 are, inter alia, as follows:

a) The ESOS is administered by a committee appointed by the Board of Directors.

b) The aggregate number of options exercised and options offered and to be offered under the ESOS shall not exceed fifteen percent (15%) of the issued and paid-up ordinary share capital of the Company at any point of time during the duration of the ESOS. Furthermore, not more than ten percent (10%) of ESOS Shares available under the Scheme shall be allocated to any Directors or employee, who singly or collectively through persons connected with such Directors or employee, holds twenty percent (20%) or more of the issued and paid-up share capital of the Company.

c) Any Executive Director or key employee of the Group shall be eligible to participate in the Scheme if they attained eighteen (18) years of age and (i) must not be an undischarged bankrupt nor subject to any bankruptcy proceedings; (ii) must have complied with any other criteria imposed by the ESOS Committee from time to time; and (iii) must be an existing Director or be a full time employee confirmed in writing by Power Root Berhad and its subsidiaries.

d) The option price for each share shall be at a discount to the five (5) days weighted average market price of the shares of the Company immediately preceding the date of the offer, provided that the discount shall not exceed ten percent (10%).

e) The ESOS shall be in force for a period of ten (10) years commencing from the date of offer, which is 11 June 2019.

At the Extraordinary General Meeting held on 27 August 2024, the Company's shareholders approved the establishment of a fourth ESOS ("ESOS 4") to eligible key employees and Directors of the Group to replace the third ESOS ("ESOS 3") which was terminated on 28 August 2024.

The salient features of the ESOS 4 are, inter alia, as follows:

a) The ESOS is administered by a committee appointed by the Board of Directors.

b) The aggregate number of options exercised and options offered and to be offered under the ESOS shall not exceed fifteen percent (15%) of the issued and paid-up ordinary share capital of the Company at any point of time during the duration of the ESOS. Furthermore, not more than ten percent (10%) of ESOS Shares available under the Scheme shall be allocated to any Directors or employee, who singly or collectively through persons connected with such Directors or employee, holds twenty percent (20%) or more of the issued and paid-up share capital of the Company.

DIRECTORS' REPORT
For the year ended 31 March 2026
(cont'd)

OPTIONS GRANTED OVER UNISSUED SHARES *(cont'd)*

The salient features of the ESOS 4 are, inter alia, as follows: *(cont'd)*

c) The aggregate maximum allocation to the Directors and senior management of our Group (excluding dormant subsidiaries) shall not be more than 80% of the total number of shares to be made available under the Scheme.

d) Any Director or key employee of the Group shall be eligible to participate in the Scheme if they attained eighteen (18) years of age and (i) must not be an undischarged bankrupt nor subject to any bankruptcy proceedings; (ii) must have complied with any other criteria imposed by the ESOS Committee from time to time; and (iii) must be an existing Director or be a full time employee confirmed in writing by Power Root Berhad and its subsidiaries.

e) The option price for each share shall be at a discount to the five (5) days weighted average market price of the shares of the Company immediately preceding the date of the offer, provided that the discount shall not exceed ten percent (10%).

f) The date of expiry of this ESOS is 27 August 2034.

The options offered to take up unissued ordinary shares and the exercise price are as follows:

		Number of options over ordinary shares('000')			
Date of offer	**Exercise price RM**	**At 1 April 2025**	**Granted**	**Forfeited/ Cancelled**	**At 31 March 2026**
11 June 2019	1.291	16,000	-	-	16,000
14 April 2020	1.740	1,790	-	-	1,790
30 September 2024	1.238	30,850	-	(3,800)	27,050
		48,640	-	(3,800)	44,840

INDEMNITY AND INSURANCE COSTS

During the financial year, the premium paid for insurance effected for Directors and officers of the Company is RM42,238.

There were no indemnity given to or insurance effected for auditors of the Company during the financial year.

QUALIFICATION OF SUBSIDIARIES' FINANCIAL STATEMENTS

The auditors' reports on the audited financial statements of Company's subsidiaries did not contain any qualification or any adverse comments.

OTHER STATUTORY INFORMATION

Before the financial statements of the Group and of the Company were made out, the Directors took reasonable steps to ascertain that:

i) all known bad debts have been written off and adequate provision has been made for doubtful debts, and

ii) any current assets which were unlikely to be realised in the ordinary course of business have been written down to an amount which they might be expected so to realise.

DIRECTORS' REPORT
For the year ended 31 March 2026
(cont'd)

OTHER STATUTORY INFORMATION *(cont'd)*

At the date of this report, the Directors are not aware of any circumstances:

i) that would render the amount written off for bad debts or the amount of the provision for doubtful debts in the Group and in the Company inadequate to any substantial extent, or

ii) that would render the value attributed to the current assets in the financial statements of the Group and of the Company misleading, or

iii) which have arisen which render adherence to the existing method of valuation of assets or liabilities of the Group and of the Company misleading or inappropriate, or

iv) not otherwise dealt with in this report or the financial statements that would render any amount stated in the financial statements of the Group and of the Company misleading.

At the date of this report, there does not exist:

i) any charge on the assets of the Group or of the Company that has arisen since the end of the financial year and which secures the liabilities of any other person, or

ii) any contingent liability in respect of the Group or of the Company that has arisen since the end of the financial year.

No contingent liability or other liability of any company in the Group has become enforceable, or is likely to become enforceable within the period of twelve months after the end of the financial year which, in the opinion of the Directors, will or may substantially affect the ability of the Group and of the Company to meet their obligations as and when they fall due.

In the opinion of the Directors, the financial performance of the Group and of the Company for the financial year ended 31 March 2026 have not been substantially affected by any item, transaction or event of a material and unusual nature nor has any such item, transaction or event occurred in the interval between the end of that financial year and the date of this report.

AUDITORS

The auditors, KPMG PLT, have indicated their willingness to accept re-appointment.

The details of auditors' remuneration of the Group and of the Company during the year are as follow:

	Group	**Company**
	RM	**RM**
Auditors' remuneration:		
- Statutory audit		
- KPMG PLT	321,250	77,000
- Other auditors	103,634	-
- Non-audit fees		
- KPMG PLT	22,000	10,000
- Local affiliates of KPMG PLT	231,000	6,000
	677,884	93,000

DIRECTORS' REPORT
For the year ended 31 March 2026
(cont'd)

AUDITORS *(cont'd)*

Signed on behalf of the Board of Directors in accordance with a resolution of the Directors:

Dato' How Say Swee
Director

See Thuan Po
Director

Date: 23 July 2026

STATEMENTS OF FINANCIAL POSITION

As at 31 March 2026

		Group		Company	
	Note	2026 RM	2025 RM	2026 RM	2025 RM
Assets					
Property, plant and equipment	2	151,819,696	158,213,761	28,370	16,856
Right-of-use assets	3	454,419	266,851	-	-
Investment properties	4	45,163,295	34,234,532	-	-
Intangible assets	5	1,435,073	1,179,883	-	-
Investments in subsidiaries	6	-	-	244,503,607	206,715,612
Investments in associates	7	2,702,361	2,256,671	3,000,000	2,250,000
Other investments	8	2,714,864	1,037,412	2,714,864	1,037,412
Deferred tax assets	9	-	310,356	41,000	1,000
Total non-current assets		204,289,708	197,499,466	250,287,841	210,020,880
Inventories	10	137,405,246	117,215,898	-	-
Trade and other receivables	11	88,510,076	89,344,840	150,365,853	195,158,154
Current tax assets		857,933	10,365,806	71,186	131,462
Cash and cash equivalents	12	71,310,139	95,547,147	27,799,506	42,890,259
Total current assets		298,083,394	312,473,691	178,236,545	238,179,875
Total assets		502,373,102	509,973,157	428,524,386	448,200,755
Equity					
Share capital	13	293,596,193	293,596,193	293,596,193	293,596,193
Reserves	13	(11,009,156)	1,430,591	27,478,848	43,469,515
Equity attributable to owners of the Company		282,587,037	295,026,784	321,075,041	337,065,708
Non-controlling interests		2,751,847	1,982,871	-	-
Total equity		285,338,884	297,009,655	321,075,041	337,065,708
Liabilities					
Loans and borrowings	14	100,060,045	100,504,498	100,000,000	100,000,000
Lease liabilities		53,593	139,744	-	-
Deferred tax liabilities	9	20,697	-	-	-
Total non-current liabilities		100,134,335	100,644,242	100,000,000	100,000,000
Loans and borrowings	14	464,118	927,878	-	-
Lease liabilities		411,670	134,453	-	-
Trade and other payables	15	110,980,587	102,751,194	2,405,837	2,629,312
Dividend payable		5,043,508	8,505,735	5,043,508	8,505,735
Total current liabilities		116,899,883	112,319,260	7,449,345	11,135,047
Total liabilities		217,034,218	212,963,502	107,449,345	111,135,047
Total equity and liabilities		502,373,102	509,973,157	428,524,386	448,200,755

The accompanying notes form an integral part of the financial statements.

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the year ended 31 March 2026

		Group		Company	
	Note	2026 RM	2025 RM	2026 RM	2025 RM
Revenue	16	336,761,800	409,217,478	14,696,477	72,091,074
Other income		1,444,930	3,741,603	1,277,442	2,959,342
Changes in finished goods		4,916,324	(5,785,649)	-	-
Raw materials used		(161,464,299)	(192,141,299)	-	-
Marketing expenses					
- advertising and promotional expenses		(30,787,194)	(32,112,787)	-	-
Staff costs		(71,431,464)	(78,773,753)	(1,066,308)	(1,390,024)
Depreciation and amortisation		(11,956,812)	(10,829,577)	(12,305)	(11,321)
Other expenses		(39,775,947)	(51,002,034)	(3,188,772)	(2,940,023)
Total expenses		(310,499,392)	(370,645,099)	(4,267,385)	(4,341,368)
Results from operating activities		27,707,338	42,313,982	11,706,534	70,709,048
Finance income		1,651,719	2,855,135	5,371,412	2,810,662
Finance costs	17	(4,937,901)	(3,606,098)	(4,861,479)	(1,881,863)
Net finance (costs)/income		(3,286,182)	(750,963)	509,933	928,799
Share of (loss)/profit of equity-accounted associates, net of tax		(184,310)	6,671	-	-
Profit before tax		24,236,846	41,569,690	12,216,467	71,637,847
Tax expense	18	(6,271,480)	(8,515,135)	(219,869)	(264,000)
Profit for the year	19	17,965,366	33,054,555	11,996,598	71,373,847
Other comprehensive expense, net of tax					
Items that are or may be reclassified subsequently to profit or loss					
Foreign currency translation differences		(1,170,032)	(4,528,779)	-	-
Equity investments measured at fair value through other comprehensive expense		(234,563)	(107,023)	(234,563)	(107,023)
Other comprehensive expense for the year, net of tax		(1,404,595)	(4,635,802)	(234,563)	(107,023)
Total comprehensive income for the year		16,560,771	28,418,753	11,762,035	71,266,824

The accompanying notes form an integral part of the financial statements.

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the year ended 31 March 2026
(cont'd)

		Group		Company	
	Note	2026 RM	2025 RM	2026 RM	2025 RM
Profit attributable to:					
Owners of the Company		16,667,043	31,986,481	11,996,598	71,373,847
Non-controlling interests		1,298,323	1,068,074	-	-
Profit for the year		17,965,366	33,054,555	11,996,598	71,373,847
Total comprehensive income attributable to:					
Owners of the Company		15,312,955	27,485,201	11,762,035	71,266,824
Non-controlling interests		1,247,816	933,552	-	-
Total comprehensive income for the year		16,560,771	28,418,753	11,762,035	71,266,824
Basic earnings per ordinary share (sen)	20	3.94	7.23		
Diluted earnings per ordinary share (sen)	20	3.94	7.10		

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
For the year ended 31 March 2026

		Attributable to owners of the Company								
		Non-distributable				Distributable				
	Note	Share capital RM	Treasury shares RM	Share option reserve RM	Fair value reserve RM	Exchange fluctuation reserve RM	Retained earnings/ Non-distributable (Accumulated losses) RM	Total RM	Non-controlling interests RM	Total equity RM
Group										
At 1 April 2024		319,622,779	(1,259,214)	12,187,543	127,058	4,271,128	10,883,013	345,832,307	1,912,459	347,744,766
Foreign currency translation differences for foreign operations		-	-	-	-	(4,394,257)	-	(4,394,257)	(134,522)	(4,528,779)
Equity investments measured at fair value through other comprehensive expense		-	-	-	(107,023)	-	-	(107,023)	-	(107,023)
Total other comprehensive expense for the year		-	-	-	(107,023)	(4,394,257)	-	(4,501,280)	(134,522)	(4,635,802)
Profit for the year		-	-	-	-	-	31,986,481	31,986,481	1,068,074	33,054,555
Total comprehensive (expense)/income for the year		-	-	-	(107,023)	(4,394,257)	31,986,481	27,485,201	933,552	28,418,753
Contributions by and distributions to owners of the Company										
Own shares acquired	13	-	(53,713,011)	-	-	-	-	(53,713,011)	-	(53,713,011)
Own shares cancelled	13	(26,026,586)	54,764,203	-	-	-	(28,737,617)	-	-	-
Bonus issue		-	-	-	-	-	(390,000)	(390,000)	390,000	-
Share-based payment transactions	21	-	-	4,297,104	-	-	-	4,297,104	-	4,297,104
Dividends to owners of the Company	22	-	-	-	-	-	(28,484,817)	(28,484,817)	-	(28,484,817)
		(26,026,586)	1,051,192	4,297,104	-	-	(57,612,434)	(78,290,724)	390,000	(77,900,724)
Subscription of shares by non-controlling interests		-	-	-	-	-	-	-	3,621	3,621
Dividends to non-controlling interests in subsidiaries		-	-	-	-	-	-	-	(1,256,761)	(1,256,761)
Total transactions with owners of the Company		(26,026,586)	1,051,192	4,297,104	-	-	(57,612,434)	(78,290,724)	(863,140)	(79,153,864)
At 31 March 2025		293,596,193	(208,022)	16,484,647	20,035	(123,129)	(14,742,940)	295,026,784	1,982,871	297,009,655

The accompanying notes form an integral part of the financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 31 March 2026
(cont'd)

		Attributable to owners of the Company								
		Non-distributable								
	Note	Share capital RM	Treasury shares RM	Share option reserve RM	Fair value reserve RM	Exchange fluctuation reserve RM	Accumulated losses RM	Total RM	Non-controlling interests RM	Total equity RM
Group										
At 1 April 2025		293,596,193	(208,022)	16,484,647	20,035	(123,129)	(14,742,940)	295,026,784	1,982,871	297,009,655
Foreign currency translation differences for foreign operations		-	-	-	-	(1,119,525)	-	(1,119,525)	(50,507)	(1,170,032)
Equity investments measured at fair value through other comprehensive expense		-	-	-	(234,563)	-	-	(234,563)	-	(234,563)
Total other comprehensive expense for the year		-	-	-	(234,563)	(1,119,525)	-	(1,354,088)	(50,507)	(1,404,595)
Profit for the year		-	-	-	-	-	16,667,043	16,667,043	1,298,323	17,965,366
Total comprehensive (expense)/income for the year		-	-	-	(234,563)	(1,119,525)	16,667,043	15,312,955	1,247,816	16,560,771
Contributions by and distributions to owners of the Company										
Own shares acquired	13	-	(5,971,167)	-	-	-	-	(5,971,167)	-	(5,971,167)
Share-based payment transactions	21	-	-	187,325	-	-	-	187,325	-	187,325
Dividends to owners of the Company	22	-	-	-	-	-	(21,968,860)	(21,968,860)	-	(21,968,860)
		-	(5,971,167)	187,325	-	-	(21,968,860)	(27,752,702)	-	(27,752,702)
Subscription of shares by non-controlling interests		-	-	-	-	-	-	-	200,000	200,000
Dividends to non-controlling interests in subsidiaries		-	-	-	-	-	-	-	(678,840)	(678,840)
Total transactions with owners of the Company		-	(5,971,167)	187,325	-	-	(21,968,860)	(27,752,702)	(478,840)	(28,231,542)
At 31 March 2026		293,596,193	(6,179,189)	16,671,972	(214,528)	(1,242,654)	(20,044,757)	282,587,037	2,751,847	285,338,884

The accompanying notes form an integral part of the financial statements.

STATEMENT OF CHANGES IN EQUITY

For the year ended 31 March 2026

		Attributable to owners of the Company					
		Non-distributable				Distributable	
	Note	Share capital RM	Treasury shares RM	Share option reserve RM	Fair value reserve RM	Retained earnings RM	Total equity RM
Company							
At 1 April 2024		319,622,779	(1,259,214)	12,187,543	127,058	13,021,442	343,699,608
Equity investments measured at fair value through other comprehensive expense/ **Total other comprehensive expense for the year**		-	-	-	(107,023)	-	(107,023)
Profit for the year		-	-	-	-	71,373,847	71,373,847
Total comprehensive (expense)/income for the year		-	-	-	(107,023)	71,373,847	71,266,824
Contributions by and distributions to owners of the Company							
Own shares acquired	13	-	(53,713,011)	-	-	-	(53,713,011)
Own shares cancelled	13	(26,026,586)	54,764,203	-	-	(28,737,617)	-
Share-based payment transactions	21	-	-	4,297,104	-	-	4,297,104
Dividends to owners of the Company	22	-	-	-	-	(28,484,817)	(28,484,817)
Total transactions with owners of the Company		(26,026,586)	1,051,192	4,297,104	-	(57,222,434)	(77,900,724)
At 31 March 2025		293,596,193	(208,022)	16,484,647	20,035	27,172,855	337,065,708

STATEMENT OF CHANGES IN EQUITY

For the year ended 31 March 2026
(cont'd)

		Attributable to owners of the Company					
		Non-distributable				Distributable	
	Note	Share capital RM	Treasury shares RM	Share option reserve RM	Fair value reserve RM	Retained earnings RM	Total equity RM
Company							
At 1 April 2025		293,596,193	(208,022)	16,484,647	20,035	27,172,855	337,065,708
Equity investments measured at fair value through other comprehensive expense/ **Total other comprehensive expense for the year**		-	-	-	(234,563)	-	(234,563)
Profit for the year		-	-	-	-	11,996,598	11,996,598
Total comprehensive (expense)/income for the year		-	-	-	(234,563)	11,996,598	11,762,035
Contributions by and distributions to owners of the Company							
Own shares acquired	13	-	(5,971,167)	-	-	-	(5,971,167)
Share-based payment transactions	21	-	-	187,325	-	-	187,325
Dividends to owners of the Company	22	-	-	-	-	(21,968,860)	(21,968,860)
Total transactions with owners of the Company		-	(5,971,167)	187,325	-	(21,968,860)	(27,752,702)
At 31 March 2026		293,596,193	(6,179,189)	16,671,972	(214,528)	17,200,593	321,075,041

STATEMENTS OF CASH FLOWS
For the year ended 31 March 2026

		Group		Company	
	Note	2026 RM	2025 RM	2026 RM	2025 RM
Cash flows from operating activities					
Profit before tax		24,236,846	41,569,690	12,216,467	71,637,847
Adjustments for:					
Depreciation and amortisation:					
- Property, plant and equipment		11,544,934	10,560,744	12,305	11,321
- Right-of-use assets		211,321	138,259	-	-
- Investment properties		71,924	47,006	-	-
- Intangible assets		128,633	83,568	-	-
Finance costs		4,937,901	3,606,098	4,861,479	1,881,863
Gain on disposal of:					
- Property, plant and equipment		(628,733)	(326,162)	-	-
- Other investments		(45,045)	(612,302)	(45,045)	(612,302)
(Reversal of impairment loss)/Impairment loss on trade receivables		(16,504)	43,323	-	-
Share-based payment transactions	21	187,325	4,297,104	-	-
Dividend income from other investments		(64,025)	(116,194)	(64,025)	(116,194)
Finance income		(1,651,719)	(2,855,135)	(5,371,412)	(2,810,662)
Net unrealised loss/(gain) on foreign exchange		1,058,779	(125,369)	1,379,686	(110,342)
Write down/(Reversal of write down) of obsolete and slow-moving inventories		647,303	(309,530)	-	-
Share of loss/(profit) of equity-accounted associates, net of tax		184,310	(6,671)	-	-
Operating profit before changes in working capital		40,803,250	55,994,429	12,989,455	69,881,531
Change in inventories		(20,836,651)	(17,755,481)	-	-
Change in trade and other receivables		104,140	22,900,047	11,563,496	(21,745,341)
Change in trade and other payables		8,137,914	8,970,275	(314,954)	(5,549,534)
Cash generated from operations		28,208,653	70,109,270	24,237,997	42,586,656
Finance income received		1,651,719	2,855,135	5,371,412	2,810,662
Tax refunded/(paid)		3,748,531	(7,521,145)	(199,593)	(427,091)
Net cash from operating activities		33,608,903	65,443,260	29,409,816	44,970,227
Cash flows from investing activities					
Acquisition of:					
- Property, plant and equipment	2.2	(6,133,033)	(38,320,649)	(23,819)	(10,040)
- Investment properties		(11,000,687)	-	-	-
- Intangible assets	5	(383,823)	(1,263,451)	-	-
- An associate		(630,000)	(2,250,000)	(750,000)	(2,250,000)
- Other investments		(2,375,994)	(194,236)	(2,375,994)	(194,236)
Dividend income from other investments		64,025	116,194	64,025	116,194
Capital repayment from a subsidiary		-	-	-	7,700,000
Additional investment in subsidiaries		-	-	(1,979,900)	(118,692)
Proceeds from disposal of:					
- Property, plant and equipment		641,540	346,351	-	-
- Other investments		557,373	2,822,712	557,373	2,822,712
Advances to subsidiaries		-	-	(3,460,000)	(87,475,000)
Net cash used in investing activities		(19,260,599)	(38,743,079)	(7,968,315)	(79,409,062)

The accompanying notes form an integral part of the financial statements.

STATEMENTS OF CASH FLOWS

For the year ended 31 March 2026
(cont'd)

	Note	Group 2026 RM	Group 2025 RM	Company 2026 RM	Company 2025 RM
Cash flows from financing activities					
Interest paid		(4,846,422)	(1,724,235)	(4,770,000)	-
Subscription of shares by non-controlling interests		200,000	3,621	-	-
Dividends paid to:					
- Owners of the Company		(25,431,087)	(25,980,824)	(25,431,087)	(25,980,824)
- Non-controlling interests		(678,840)	(1,256,761)	-	-
Repurchases of treasury shares		(5,971,167)	(53,713,011)	(5,971,167)	(53,713,011)
Repayment of bankers' acceptances		-	(40,509,591)	-	-
Drawdown of bankers' acceptances		-	19,598,619	-	-
Repayment of term loans		-	(36,680,423)	-	-
Repayment of hire purchase liabilities		(908,213)	(830,624)	-	-
Repayment of lease liabilities		(207,823)	(132,308)	-	-
Drawdown of Sukuk Wakalah		-	100,000,000	-	100,000,000
Loan to an associate		(360,000)	-	(360,000)	-
Net cash (used in)/from financing activities		(38,203,552)	(41,225,537)	(36,532,254)	20,306,165
Exchange difference on translation of the financial statements of foreign operations		(381,760)	(3,700,491)	-	-
Net decrease in cash and cash equivalents		(24,237,008)	(18,225,847)	(15,090,753)	(14,132,670)
Cash and cash equivalents at 1 April		95,547,147	113,772,994	42,890,259	57,022,929
Cash and cash equivalents at 31 March	12	71,310,139	95,547,147	27,799,506	42,890,259

Cash outflows for leases as a lessee

	Note	Group 2026 RM	Group 2025 RM
Included in net cash from operating activities			
Payment relating to short-term leases	19	621,418	1,782,118
Included in net cash from financing activities			
Payment of interest expense on lease liabilities	17	15,391	8,918
Payment of lease liabilities		207,823	132,308
Total cash outflows for leases		844,632	1,923,344

The accompanying notes form an integral part of the financial statements.

STATEMENTS OF CASH FLOWS

For the year ended 31 March 2026
(cont'd)

Reconciliation of movements of liabilities to cash flows arising from financing activities

	At 1 April 2025 RM	Acquisition of new lease RM	Net change from financing cash flows RM	At 31 March 2026 RM
Group				
Hire purchase liabilities	1,432,376	-	(908,213)	524,163
Lease liabilities	274,197	398,889	(207,823)	465,263
Sukuk Wakalah	100,000,000	-	-	100,000,000
Total liabilities from financing activities	101,706,573	398,889	(1,116,036)	100,989,426

	At 1 April 2024 RM	Acquisition of new hire purchase liabilities (Note 2.2) RM	Acquisition of new lease RM	Net change from financing cash flows RM	At 31 March 2025 RM
Group					
Hire purchase liabilities	1,713,000	550,000	-	(830,624)	1,432,376
Bankers' acceptances	20,910,972	-	-	(20,910,972)	-
Term loans	36,680,423	-	-	(36,680,423)	-
Lease liabilities	182,961	-	223,544	(132,308)	274,197
Sukuk Wakalah	-	-	-	100,000,000	100,000,000
Total liabilities from financing activities	59,487,356	550,000	223,544	41,445,673	101,706,573

	At 1 April 2024 RM	Net change from financing cash flows RM	At 31 March 2025/ 1 April 2025/ 31 March 2026 RM
Company			
Sukuk Wakalah/ **Total liabilities from financing activities**	-	100,000,000	100,000,000

The accompanying notes form an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

Power Root Berhad is a public limited liability company, incorporated and domiciled in Malaysia and is listed on the Main Market of Bursa Malaysia Securities Berhad. The addresses of the principal place of business and registered office of the Company are as follows:

Principal place of business
No. 1, Jalan Sri Plentong
Taman Perindustrian Sri Plentong
81750 Masai
Johor
Malaysia

Registered office
Suite 9D, Level 9
Menara Ansar
65, Jalan Trus
80888 IIBD
Johor
Malaysia

The consolidated financial statements of the Company as at and for the financial year ended 31 March 2026 comprise the Company and its subsidiaries (together referred to as the "Group" and individually referred to as "Group entities") and the Group's interest in associates. The financial statements of the Company as at and for the financial year ended 31 March 2026 do not include other entities.

The principal activities of the Company consist of investment holding. The principal activities of the subsidiaries are disclosed in Note 6.

These financial statements were authorised for issue by the Board of Directors on 23 July 2026.

1. BASIS OF PREPARATION

(a) Statement of compliance

The financial statements of the Group and of the Company have been prepared in accordance with MFRS Accounting Standards as issued by the Malaysian Accounting Standards Board ("MFRS Accounting Standards"), IFRS Accounting Standards as issued by the International Accounting Standards Board ("IFRS Accounting Standards") and the requirements of the Companies Act 2016 in Malaysia.

The following are accounting standards, interpretations and amendments of the MFRS Accounting Standards that have been issued by the Malaysian Accounting Standards Board ("MASB") but have not been adopted by the Group and the Company:

MFRS Accounting Standards, interpretations and amendments effective 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*

NOTES TO THE FINANCIAL STATEMENTS
(cont'd)

1. **BASIS OF PREPARATION** *(cont'd)*

(a) **Statement of compliance** *(cont'd)*

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*

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 and the Company 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 accounting standards, interpretations and amendments are not expected to have any material financial impacts to the current period and prior period financial statements of the Group and of the Company upon their first adoption.

(b) **Basis of measurement**

The financial statements of the Group and of the Company have been prepared on the historical cost basis except for the following items:

Items	**Measurement basis**
Equity securities at fair value through other comprehensive income ("FVOCI")	Fair value
Equity settled share-based transactions	Fair value

(c) **Functional and presentation currency**

These financial statements are presented in Ringgit Malaysia ("RM"), which is the Company's functional currency. All financial information is presented in RM, unless otherwise stated.

(d) **Use of estimates and judgements**

The preparation of the financial statements in conformity with MFRS Accounting Standards requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

There are no significant areas of estimation uncertainty and critical judgements in applying accounting policies that have significant effect on the amounts recognised in the financial statements other than as disclosed in Note 21 - employee benefits.

NOTES TO THE FINANCIAL STATEMENTS
(cont'd)

2. PROPERTY, PLANT AND EQUIPMENT

Group	Freehold land and buildings RM	Plant and machinery RM	Motor vehicles, office equipment, furniture and fittings RM	Renovation and electrical installation RM	Immature bearer plants RM	Construction -in-progress RM	Total RM
At cost							
At 1 April 2024	106,142,885	62,560,491	34,745,446	8,109,332	-	2,764,034	214,322,188
Additions	25,499,756	7,743,241	4,176,445	1,383,273	-	67,934	38,870,649
Disposals/Written off	-	(665,005)	(1,178,636)	-	-	(2,218,054)	(4,061,695)
Transfer	-	286,558	72,724	130,813	-	(490,095)	-
Effect of movements in exchange rates	(925,464)	-	(334,077)	-	-	-	(1,259,541)
At 31 March 2025/ 1 April 2025	130,717,177	69,925,285	37,481,902	9,623,418	-	123,819	247,871,601
Additions	388,244	1,502,839	2,635,251	1,527,233	79,466	-	6,133,033
Disposals/Written off	-	(13,185)	(1,911,571)	-	-	-	(1,924,756)
Transfer	-	55,884	-	-	-	(55,884)	-
Effect of movements in exchange rates	(1,188,022)	-	(517,848)	-	-	-	(1,705,870)
At 31 March 2026	129,917,399	71,470,823	37,687,734	11,150,651	79,466	67,935	250,374,008
Accumulated depreciation							
At 1 April 2024	15,918,235	38,408,487	23,390,550	2,970,242	-	-	80,687,514
Depreciation charge	1,711,186	4,350,334	3,813,834	685,390	-	-	10,560,744
Disposals/Written off	-	(664,950)	(1,158,502)	-	-	-	(1,823,452)
Effect of movements in exchange rates	(239,181)	-	(248,404)	-	-	-	(487,585)
At 31 March 2025/ 1 April 2025	17,390,240	42,093,871	25,797,478	3,655,632	-	-	88,937,221
Depreciation charge	1,689,775	4,889,633	4,393,904	571,622	-	-	11,544,934
Disposals/Written off	-	(4,175)	(1,907,774)	-	-	-	(1,911,949)
Effect of movements in exchange rates	(371,713)	-	(364,800)	-	-	-	(736,513)
At 31 March 2026	18,708,302	46,979,329	27,918,808	4,227,254	-	-	97,833,693
Accumulated impairment losses							
At 1 April 2024	-	344,723	209,124	166,772	-	2,218,054	2,938,673
Disposal/Written off	-	-	-	-	-	(2,218,054)	(2,218,054)
At 31 March 2025	-	344,723	209,124	166,772	-	-	720,619
At 1 April 2025/ 31 March 2026	-	344,723	209,124	166,772	-	-	720,619

NOTES TO THE FINANCIAL STATEMENTS
(cont'd)

2. PROPERTY, PLANT AND EQUIPMENT *(cont'd)*

Group	Freehold land and buildings RM	Plant and machinery RM	Motor vehicles, office equipment, furniture and fittings RM	Renovation and electrical installation RM	Immature bearer plants RM	Construction -in-progress RM	Total RM
Carrying amounts							
At 1 April 2024	90,224,650	23,807,281	11,145,772	4,972,318	-	545,980	130,696,001
At 31 March 2025/ 1 April 2025	113,326,937	27,486,691	11,475,300	5,801,014	-	123,819	158,213,761
At 31 March 2026	111,209,097	24,146,771	9,559,802	6,756,625	79,466	67,935	151,819,696

	Office equipment, furniture and fittings/ Total RM
Company	
At cost	
At 1 April 2024	135,095
Addition	10,040
At 31 March 2025/1 April 2025	145,135
Addition	23,819
At 31 March 2026	168,954
Accumulated depreciation	
At 1 April 2024	116,958
Depreciation charge	11,321
At 31 March 2025/1 April 2025	128,279
Depreciation charge	12,305
At 31 March 2026	140,584
Carrying amounts	
At 1 April 2024	18,137
At 31 March 2025/1 April 2025	16,856
At 31 March 2026	28,370

NOTES TO THE FINANCIAL STATEMENTS
(cont'd)

2. PROPERTY, PLANT AND EQUIPMENT *(cont'd)*

	Group	
	2026 RM	2025 RM
Carrying amounts of land and buildings comprises:		
Freehold land	68,001,816	67,613,572
Buildings	43,207,281	45,713,365
	111,209,097	113,326,937

2.1 Security

Included in the property, plant and equipment of the Group were motor vehicles with carrying amount of RM1,651,390 (2025: RM2,279,037) acquired under hire purchase arrangements.

2.2 Acquisition of property, plant and equipment

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Cash paid for acquisition				
Current year's acquisition of property, plant and equipment	6,133,033	38,870,649	23,819	10,040
Less: Amount financed by hire purchase	-	(550,000)	-	-
	6,133,033	38,320,649	23,819	10,040

2.3 Material accounting policy information

(a) Recognition and measurement

Items of property, plant and equipment are measured at cost less any accumulated depreciation and any accumulated impairment losses.

Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

Costs of bearer plants include plantation expenditures incurred from the stage of land clearing up to the stage of maturity. Maturity of coffee plant is attained 36 months after the date of planting.

(b) Depreciation

Depreciation is recognised in profit or loss on a straight-line basis over the estimated useful lives of each component of an item of property, plant and equipment from the date that they are available for use. Freehold land is not depreciated. Property, plant and equipment under construction and immature bearer plants are not depreciated until the assets are ready for their intended use.

NOTES TO THE FINANCIAL STATEMENTS
(cont'd)

2. PROPERTY, PLANT AND EQUIPMENT *(cont'd)*

2.3 Material accounting policy information *(cont'd)*

(b) Depreciation *(cont'd)*

The estimated useful lives for the current and comparative periods are as follows:

Buildings	20 - 50 years
Plant and machinery	5 - 10 years
Motor vehicles, office equipment, furniture and fittings	3 - 5 years
Renovation and electrical installation	5 - 10 years

3. RIGHT-OF-USE ASSETS

	Total RM
Group	
At 1 April 2024	181,566
Addition	223,544
Depreciation	(138,259)
At 31 March 2025/1 April 2025	266,851
Addition	398,889
Depreciation	(211,321)
At 31 March 2026	454,419

The Group leases premises that run for 3 years which will end in October 2028.

3.1 Judgements and assumptions in relation to lease

The Group applied judgement and assumptions in determining the incremental borrowing rate of the respective leases. The Group first determines the closest available borrowing rates before using judgement to determine the adjustments required to reflect the term, security, value or economic environment of the respective leases.

3.2 Material accounting policy information

(a) Recognition and measurement

All right-of-use assets are measured at cost less any accumulated depreciation and any accumulated impairment losses.

(b) Recognition exemption

The Group has elected not to recognise right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less and leases of low-value assets. The Group recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

NOTES TO THE FINANCIAL STATEMENTS
(cont'd)

4. INVESTMENT PROPERTIES

	RM
Group	
At cost	
At 1 April 2024/31 March 2025	34,738,234
At 1 April 2025	34,738,234
Addition	11,000,687
At 31 March 2026	45,738,921
Accumulated depreciation	
At 1 April 2024	456,696
Depreciation charge	47,006
At 31 March 2025/1 April 2025	503,702
Depreciation charge	71,924
At 31 March 2026	575,626
Carrying amounts	
At 1 April 2024	34,281,538
At 31 March 2025/1 April 2025	34,234,532
At 31 March 2026	45,163,295

Included in the above are:

	Group	
	2026 RM	**2025 RM**
Freehold land	38,886,181	27,863,494
Buildings	6,277,114	6,349,038
Construction-in-progress	-	22,000
	45,163,295	34,234,532

Investment properties comprise shoplot that are leased to third parties.

The following is recognised in profit or loss in respect of investment properties:

	Group	
	2026 RM	**2025 RM**
Lease income	604,180	551,070
Direct operating expenses on income generating investment properties	(48,314)	(47,642)

NOTES TO THE FINANCIAL STATEMENTS
(cont'd)

4. INVESTMENT PROPERTIES *(cont'd)*

4.1 Fair value information

Fair value of investment properties is categorised as follows:

	Group	
	2026 **RM**	**2025** **RM**
Freehold land and buildings	78,905,000	57,307,000

Level 3 fair value

Level 3 fair value of land and buildings is derived using comparison method. Sales price of comparable properties in close proximity are adjusted for difference in key attributes such as property size. The significant unobservable input is the price per square foot of the comparable properties.

Valuation process applied by the Group for Level 3 fair value

The fair value of investment properties is determined by the Directors based on similar properties' price per square foot located in the surrounding area.

4.2 Leases as lessor

The operating lease payments to be received are as follows:

	Group	
	2026 **RM'000**	**2025** **RM'000**
Less than one year	287	323
One to two years	-	262
Total undiscounted lease payments	287	585

4.3 Material accounting policy information

(a) Recognition and measurement

Investment properties are measured at cost less any accumulated depreciation and any impairment losses.

(b) Depreciation

Depreciation is recognised in profit or loss on a straight-line basis over the estimated useful lives. Freehold land is not depreciated. Investment properties under construction are not depreciated until the assets are ready for their intended use.

The estimated useful lives for the current and comparative periods are as follows:

Buildings	50 years
Renovation, electrical installation, equipment and furnishings	5 - 10 years

NOTES TO THE FINANCIAL STATEMENTS
(cont'd)

5. INTANGIBLE ASSETS

	Product formula RM	Trademark RM	Total RM
Group			
At cost			
At 1 April 2024	304,480	-	304,480
Addition	-	1,263,451	1,263,451
At 31 March 2025/1 April 2025	304,480	1,263,451	1,567,931
Addition	-	383,823	383,823
At 31 March 2026	304,480	1,647,274	1,951,754
Accumulated amortisation			
At 1 April 2024	304,480	-	304,480
Amortisation charge	-	83,568	83,568
At 31 March 2025/1 April 2025	304,480	83,568	388,048
Amortisation charge	-	128,633	128,633
At 31 March 2026	304,480	212,201	516,681
Carrying amounts			
At 1 April 2024	-	-	-
At 31 March 2025/1 April 2025	-	1,179,883	1,179,883
At 31 March 2026	-	1,435,073	1,435,073

5.1 Material accounting policy information

(a) Recognition and measurement

Intangible assets have finite useful lives, are measured at cost less any accumulated amortisation and any accumulated impairment losses.

(b) Amortisation

Amortisation is recognised in profit or loss on a straight-line basis over the estimated useful lives of intangible assets.

The estimated useful lives for the current and comparative periods are as follows:

Product formula	20 years
Trademark	10 years

NOTES TO THE FINANCIAL STATEMENTS
(cont'd)

6. INVESTMENTS IN SUBSIDIARIES

	Company 2026 RM	Company 2025 RM
Cost of investments	256,791,571	219,003,576
Less: Impairment loss	(12,287,964)	(12,287,964)
	244,503,607	206,715,612

Details of the subsidiaries are as follows:

Name of entity	Principal activities	Principal place of business/ Country of incorporation	Effective ownership interest and voting interest 2026 %	Effective ownership interest and voting interest 2025 %
Power Root (M) Sdn. Bhd.	Manufacture and distribution of various beverage products	Malaysia	100	100
Power Root Marketing Sdn. Bhd.	Distribution of various of beverage products	Malaysia	100	100
Power Root Manufacturing Sdn. Bhd.	Manufacture and distribution of various beverage products	Malaysia	100	100
PT. Natbio Marketing Indonesia*#	Distribution of various beverage products	Indonesia	100	100
Power Root (Shanghai) Food Trading Co. Ltd.*#	Distribution of various beverage products	Republic of China	100	100
Power Root Distributor Sdn. Bhd.	Distribution of various beverage products, trading of cling wraps and aluminium foil products	Malaysia	50.1	50.1
Power Root Support Services Sdn. Bhd.	Operation in coffee plantation, acquisition and leasing of plantation land	Malaysia	100	100
Nexora Verve Sdn. Bhd.^	Operation of café and restaurants	Malaysia	100	100
PR Global Assets Limited*#	Dormant	British Virgin Island	100	100
Power Impian International Sdn. Bhd.	Investment holding	Malaysia	100	100
Ali Cafe Sdn. Bhd.	Dormant	Malaysia	100	100
Power Root ME FZCO*	Distribution of various beverage products	United Arab Emirates	97	97
Alicafe Roasters Sdn. Bhd.	Wholesale of coffee, tea, cocoa and other beverages	Malaysia	80	80

NOTES TO THE FINANCIAL STATEMENTS
(cont'd)

6. INVESTMENTS IN SUBSIDIARIES *(cont'd)*

Name of entity	Principal activities	Principal place of business/ Country of incorporation	Effective ownership interest and voting interest 2026 %	2025 %
Superwrapz International Sdn. Bhd.	Dormant	Malaysia	95	95
Power Root HK-China Company Limited*#	Distribution of various beverage products	Hong Kong	90	90
French Patisserie Sdn. Bhd.*#	Dormant	Malaysia	92.5	92.5
FODA Flavour & Ingredients Sdn. Bhd.	Manufacturing of flavours, food ingredients, fragrances and other related products	Malaysia	80	80
Affari Inversions Sdn. Bhd.*#	Operation of café and restaurants	Malaysia	100	100
Viva La Liberica Sdn. Bhd.	Cultivation and sale of coffee cherries	Malaysia	70	70
French Roast Roaster Sdn. Bhd.*#	Wholesale of coffee, tea, cocoa and other beverages	Malaysia	80	80
PR Food Trading L.L.C. -FZ*#	Wholesale of food and beverage products	United Arab Emirates	100	100
PR Food Trading FZCO*#	Wholesale of food and beverage products	United Arab Emirates	97	97
Power Root Food And Beverages Nigeria Ltd*#	Dormant	Nigeria	100	100
One Percent Brew Sdn. Bhd.*#	Operation of café and restaurants	Malaysia	100	-
Power Root Arabia FZCO*#	Coffee trading	United Arab Emirates	97	-
Power Root For Food Manufacturing*#	Manufacturing of food products and all types of coffee and its derivatives	Egypt	95	-
Subsidiaries of Power Root ME FZCO				
Power Root Egypt for Trading and Distribution (E.S.C.)*#	Dormant	Egypt	97	97
PRME Foodstuff Trading LLC*#	Dormant	United Arab Emirates	97	97

* Not audited by KPMG PLT

\# Consolidated based on the management account

^ In prior year, Nexora Verve Sdn. Bhd. has carried out a capital reduction exercise and RM7,700,000 was returned to the Company while maintaining the same effective ownership and voting interest in the subsidiary.

NOTES TO THE FINANCIAL STATEMENTS
(cont'd)

6. INVESTMENTS IN SUBSIDIARIES *(cont'd)*

There is no disclosure of summarised financial information of non-controlling interests in subsidiaries as the amount is not material to the Group.

6.1 Material accounting policy information

Investments in subsidiaries are measured in the Company's statement of financial position at cost less any impairment losses.

7. INVESTMENTS IN ASSOCIATES

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Investment in shares	2,880,000	2,650,000	3,000,000	2,650,000
Share of post-acquisition reserves	(177,639)	(393,329)	-	-
Less: Impairment loss	-	-	-	(400,000)
	2,702,361	2,256,671	3,000,000	2,250,000

Name of entity	Principal place of business/ Country of incorporation	Nature of relationship	Effective ownership interest and voting interest 2026 %	Effective ownership interest and voting interest 2025 %
My Liberica Coffee Sdn. Bhd.	Malaysia	Engaged in providing upstream support of the coffee production chain encompassing plantation, cultivation, processing and distributing of coffee cherries	40	30

There is no disclosure of summarised financial information as the investment in associates is not material to the Group.

7.1 Material accounting policy information

Investments in associates are measured in the Company's statement of financial position at cost less any impairment losses.

8. OTHER INVESTMENTS

8.1 Equity investments designated at fair value through other comprehensive income

The Group and the Company designated the investments shown below as equity instruments at fair value through other comprehensive income because these equity instruments represent investments that the Group and the Company intend to hold for long-term strategic purposes.

	Group/Company	
	Fair value at 31 March 2026 RM	**Dividend recognised during the year RM**
Fair value through other comprehensive income		
Equity instruments (Quoted shares)	2,714,864	61,420

	Group/Company	
	Fair value at 31 March 2025 RM	**Dividend recognised during the year RM**
Fair value through other comprehensive income		
Equity instruments (Quoted shares)	1,037,412	55,965

The Group disposed the following investment which is carried at fair value through other comprehensive income due to strategic decision.

	Group/Company		
	Fair value at derecognition RM	**Cumulative gain on disposal RM**	**Dividend income RM**
2026			
Equity instruments (Quoted shares)	557,373	45,045	2,605
2025			
Equity instruments (Quoted shares)	2,822,712	612,302	60,229

NOTES TO THE FINANCIAL STATEMENTS
(cont'd)

9. DEFERRED TAX ASSETS/(LIABILITIES)

9.1 Recognised deferred tax assets and liabilities

Deferred tax assets and liabilities are attributable to the following:

	Group		Company	
	2026 RM	**2025 RM**	**2026 RM**	**2025 RM**
Property, plant and equipment	(7,022,482)	(7,049,430)	(1,000)	(1,000)
Provisions	6,173,649	6,712,649	42,000	28,000
Others	828,136	647,137	-	(26,000)
	(20,697)	310,356	41,000	1,000

9.2 Unrecognised deferred tax assets

Deferred tax assets have not been recognised in respect of the following items in certain subsidiaries (stated at gross):

	Group	
	2026 RM'000	**2025 RM'000**
Deductible temporary differences	574	375
Unabsorbed capital allowances	1,585	1,550
Unutilised tax losses	3,793	3,787
	5,952	5,712

Deferred tax assets have not been recognised in respect of these items because it is not probable that future taxable profit will be available against which these subsidiaries within the Group can utilise the benefits therefrom.

The comparative figures have been restated to reflect the revised unabsorbed capital allowances, deductible temporary differences and tax losses carry-forward available to these subsidiaries.

The unutilised tax losses will expire in the following year of assessment:

	Group	
	2026 RM'000	**2025 RM'000**
2028	3,755	3,755
2031 and beyond	38	32
	3,793	3,787

The deductible temporary differences and unabsorbed capital allowances do not expire under the current tax legislation.

9. DEFERRED TAX ASSETS/(LIABILITIES) *(cont'd)*

9.3 Movement in temporary differences during the year

	At 1 April 2024 RM	Recognised in profit or loss (Note 18) RM	At 31 March 2025/ 1 April 2025 RM	Recognised in profit or loss (Note 18) RM	At 31 March 2026 RM
Group					
Property, plant and equipment	(6,317,376)	(732,054)	(7,049,430)	26,948	(7,022,482)
Provisions	5,440,409	1,272,240	6,712,649	(539,000)	6,173,649
Others	500,375	146,762	647,137	180,999	828,136
	(376,592)	686,948	310,356	(331,053)	(20,697)
Company					
Property, plant and equipment	(2,000)	1,000	(1,000)	-	(1,000)
Provisions	8,000	20,000	28,000	14,000	42,000
Others	(74,000)	48,000	(26,000)	26,000	-
	(68,000)	69,000	1,000	40,000	41,000

10. INVENTORIES

	Group 2026 RM	Group 2025 RM
Raw materials	97,653,047	82,348,363
Finished goods	37,352,622	32,436,298
Consumables	2,399,577	2,431,237
	137,405,246	117,215,898
Recognised in profit or loss:		
- Inventories recognised as changes in finished goods and raw materials used	156,547,975	197,926,948
- Write down/(Reversal of write down) of obsolete and slow-moving inventories (included in changes in finished goods and raw materials used)	647,303	(309,530)

10.1 Material accounting policy information

Inventories are measured at the lower of cost and net realisable value. The cost of inventories is calculated using first-in first-out method.

NOTES TO THE FINANCIAL STATEMENTS
(cont'd)

11. TRADE AND OTHER RECEIVABLES

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Trade receivables	71,747,451	76,718,816	-	-
Other receivables	2,973,166	5,723,217	66,298	-
Deposits and prepayments	13,429,459	6,902,807	81,954	38,043
Due from subsidiaries				
- non-trade	-	-	58,922,601	107,645,111
- advances	-	-	90,935,000	87,475,000
Loan to an associate	360,000	-	360,000	-
	88,510,076	89,344,840	150,365,853	195,158,154

The non-trade amounts due from subsidiaries are unsecured, interest free and repayable on demand.

The advances to subsidiaries are unsecured, repayable on demand and charged at a fixed rate of 5.06% (2025: 5.17%) per annum.

The loan to an associate is unsecured, subject to interest rate at 3% (2025: NIL) per annum and is repayable on demand.

12. CASH AND CASH EQUIVALENTS

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Cash and bank balances	68,779,401	91,656,643	25,268,768	39,112,775
Deposits placed with licensed banks	2,530,738	3,890,504	2,530,738	3,777,484
	71,310,139	95,547,147	27,799,506	42,890,259

13. CAPITAL AND RESERVES

Share capital

	Group/Company		Group/Company Number of ordinary shares	
	2026 RM	2025 RM	2026	2025
Issued and fully paid shares with no par value classified as equity instruments:				
Ordinary shares:				
At 1 April	293,596,193	319,622,779	424,545,232	462,180,132
Cancellation of treasury shares	-	(26,026,586)	-	(37,634,900)
At 31 March	293,596,193	293,596,193	424,545,232	424,545,232

NOTES TO THE FINANCIAL STATEMENTS
(cont'd)

13. CAPITAL AND RESERVES *(cont'd)*

Reserves

	Group		Company	
	2026 RM	**2025 RM**	**2026 RM**	**2025 RM**
Distributable				
Retained earnings	-	-	17,200,593	27,172,855
Non-distributable				
Accumulated losses	(20,044,757)	(14,742,940)	-	-
Treasury shares	(6,179,189)	(208,022)	(6,179,189)	(208,022)
Share option reserve	16,671,972	16,484,647	16,671,972	16,484,647
Exchange fluctuation reserve	(1,242,654)	(123,129)	-	-
Fair value reserve	(214,528)	20,035	(214,528)	20,035
	(11,009,156)	1,430,591	27,478,848	43,469,515

13.1 Treasury shares

The shareholders of the Company, by a special resolution passed in the Extraordinary General Meeting held on 28 April 2014, approved the Company's plan to repurchase its own shares. The Directors of the Company are committed to enhance the value of the Company to its shareholders and believe that the repurchase plan can be applied in the best interests of the Company and its shareholders.

At the Annual General Meeting held on 27 August 2025, the shareholders of the Company renewed their approval for the Company to repurchase its own shares.

During the financial year, the Company repurchased from the open market a total of 4,888,700 (2025: 37,027,300) of its issued ordinary shares with an average repurchase price of RM1.22 (2025: RM1.45). The repurchase transactions were financed by internally generated funds and the repurchased shares are being held as treasury shares and carried at cost. During the year, none of the treasury share were cancelled (2025: 37,634,900).

At 31 March 2026, a total of 5,038,800 (2025: 150,100) repurchased shares are being held as treasury shares. The number of outstanding shares issue after the set off is 419,506,432 (2025: 424,395,132).

Treasury shares have no rights to voting, dividends and participation in any other distribution. Treasury shares shall not be taken into account in calculating the number or percentage of shares or of a class of shares in the Company for any purposes including substantial shareholding, take-overs, notices, the requisition of meeting, the quorum for a meeting and the result of a vote on a resolution at a meeting.

13.2 Share option reserve

The share option reserve comprises the cumulative value of employee services received for the issue of share options. When the option is exercised, the amount from the share option reserve is transferred to share capital. When the share options expire, the amount from the share option reserve is transferred to retained earnings. Share option is disclosed in Note 21.

13.3 Exchange fluctuation reserve

Exchange fluctuation reserve represents all foreign currency differences arising from the translation of the financial statements of the Group entities with functional currencies other than RM.

13.4 Fair value reserve

Fair value reserve comprises the cumulative net change in the fair value of equity investments measured at fair value through other comprehensive income.

NOTES TO THE FINANCIAL STATEMENTS
(cont'd)

14. LOANS AND BORROWINGS

	Group	
	2026 RM	2025 RM
Non-current		
Secured		
Hire purchase liabilities	60,045	504,498
Unsecured		
Sukuk Wakalah	100,000,000	100,000,000
	100,060,045	100,504,498
Current		
Secured		
Hire purchase liabilities	464,118	927,878
	100,524,163	101,432,376

	Company	
	2026 RM	2025 RM
Non-current		
Unsecured		
Sukuk Wakalah	100,000,000	100,000,000

Sukuk Wakalah

The Group and the Company have established a Sukuk Wakalah Programme ("Sukuk Wakalah") of RM500 million in nominal value on 29 September 2024. On 7 November 2024, the Group and the Company issued RM100 million Sukuk Wakalah with a maturity date of 7 November 2031, at a profit rate of 4.77% per annum.

15. Trade and other payables

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Trade payables	31,843,081	26,078,063	-	-
Other payables	5,726,607	6,717,308	16,587	74,854
Accrued advertising and promotional expenses	34,899,712	39,485,988	-	-
Other accrued expenses	38,511,187	30,469,835	2,380,540	2,350,808
Due to subsidiaries	-	-	8,710	203,650
	110,980,587	102,751,194	2,405,837	2,629,312

The amounts due to subsidiaries are non-trade in nature, unsecured, interest free and repayable on demand.

NOTES TO THE FINANCIAL STATEMENTS
(cont'd)

16. REVENUE

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Revenue from contracts with customers				
- At a point in time	336,476,200	408,973,678	-	-
Other revenue				
- Dividend income	-	-	14,696,477	72,091,074
- Lease income	285,600	243,800	-	-
	285,600	243,800	14,696,477	72,091,074
	336,761,800	409,217,478	14,696,477	72,091,074

	Group	
	2026 RM	2025 RM
Disaggregation of revenue from contracts with customers		
- Local	225,431,153	258,209,286
- Export	111,045,047	150,764,392
	336,476,200	408,973,678

16.1 Nature of goods and services

The following information reflects the typical transactions of the Group:

Nature of goods or services	Timing of recognition or method used to recognise revenue	Significant payment terms	Variable elements in consideration
Beverages	Revenue is recognised when the goods are delivered and accepted by the customers	Credit period ranging from 14 - 90 days from invoice date	Sales incentives and other sales related expenses are given to customers subject to certain terms and conditions

The revenue from contract with customers of the Group is subject to obligation for return or refunds.

The Group applies the practical expedient for exemption on disclosure of information on remaining performance obligation that have original expected durations of one year or less.

17. FINANCE COSTS

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Finance costs of financial liabilities that are not at fair value through profit or loss	4,922,510	3,597,180	4,861,479	1,881,863
Interest expense on lease liabilities	15,391	8,918	-	-
	4,937,901	3,606,098	4,861,479	1,881,863

NOTES TO THE FINANCIAL STATEMENTS
(cont'd)

18. TAX EXPENSE

18.1 Recognised in profit or loss

Major components of income tax expense include:

	Group		Company	
	2026 RM	**2025 RM**	**2026 RM**	**2025 RM**
Current tax expense				
- Current year	6,604,969	9,956,751	308,000	333,000
- Over provision in prior year	(664,542)	(754,668)	(48,131)	-
	5,940,427	9,202,083	259,869	333,000
Deferred tax expense/(income)				
- Origination and reversal of temporary differences	352,053	(711,948)	(15,000)	12,000
- (Over)/Under provision in prior year	(21,000)	25,000	(25,000)	(81,000)
	331,053	(686,948)	(40,000)	(69,000)
	6,271,480	8,515,135	219,869	264,000

18.2 Reconciliation of tax expense

	Group		Company	
	2026 RM'000	**2025 RM'000**	**2026 RM'000**	**2025 RM'000**
Profit before tax	24,237	41,570	12,216	71,638
Income tax calculated using Malaysian tax rate of 24%	5,817	9,977	2,932	17,193
Non-deductible expenses	2,669	1,889	888	454
Non-taxable income	-	-	(3,527)	(17,302)
Tax incentive	(2,212)	(1,482)	-	-
Effect of unrecognised deferred tax assets	58	48	-	-
Effect of different tax rates in foreign jurisdictions	625	(1,187)	-	-
	6,957	9,245	293	345
Over provision in prior year	(686)	(730)	(73)	(81)
Tax expense	6,271	8,515	220	264

19. PROFIT FOR THE YEAR

	Note	Group 2026 RM	Group 2025 RM	Company 2026 RM	Company 2025 RM
Profit for the year is arrived at after charging/(crediting)					
Audit fees:					
- Statutory audit					
- KPMG PLT		321,250	284,000	77,000	74,000
- Other auditors		103,634	106,496	-	-
- Non-audit fees					
- KPMG PLT		22,000	21,000	10,000	9,000
- Local affiliates of KPMG PLT		231,000	116,000	6,000	12,500
Expenses relating to short-term leases	a	621,418	1,782,118	-	-
(Reversal of impairment loss)/ Impairment loss on trade receivables		(16,504)	43,323	-	-
Personnel expenses (including key management personnel):					
- Contributions to state plans		4,796,713	4,977,068	113,309	119,810
- Wages, salaries and others		66,447,326	69,499,581	952,999	1,270,214
- Share-based payment transactions	21	187,325	4,297,104	-	-
Dividend income from other investments		(64,025)	(116,194)	(64,025)	(116,194)
Gain on disposal of:					
- Property, plant and equipment		(628,733)	(326,162)	-	-
- Other investments		(45,045)	(612,302)	(45,045)	(612,302)
Net (gain)/loss on foreign exchange:					
- Realised		(710,898)	(1,661,472)	(202,679)	(976,022)
- Unrealised		1,058,779	(125,369)	1,379,686	(110,342)
Lease income		(604,180)	(551,070)	-	-

Note a

The Group leases hostels and offices which are short-term. The Group has elected not to recognise right-of-use assets and lease liabilities for these leases.

20. EARNINGS PER ORDINARY SHARE

Basic earnings per ordinary share

The calculation of basic earnings per ordinary share at 31 March 2026 was based on the profit attributable to ordinary shareholders and a weighted average number of ordinary shares calculated as follows:

	Group 2026 RM	Group 2025 RM
Profit for the year attributable to ordinary shareholders	16,667,043	31,986,481

NOTES TO THE FINANCIAL STATEMENTS
(cont'd)

20. EARNINGS PER ORDINARY SHARE *(cont'd)*

Basic earnings per ordinary share *(cont'd)*

Weighted average number of ordinary shares are determined as follows:

	Group	
	2026	**2025**
Weighted average number of ordinary shares at 31 March	422,564,424	442,556,299
Basic earnings per ordinary share (sen)	3.94	7.23

Diluted earnings per ordinary share

The calculation of diluted earnings per ordinary share at 31 March 2026 was based on profit attributable to ordinary shareholders and a weighted average number of ordinary shares outstanding after adjustment for the effects of all dilutive potential ordinary shares, calculated as follows:

Profit attributable to ordinary shareholders (diluted)

	Group	
	2026 RM	**2025 RM**
Profit attributable to ordinary shareholders (diluted)	16,667,043	31,986,481
Weighted average number of ordinary shares (basic)	422,564,424	442,556,299
Effect of share options in issue	761,229	8,086,242
Weighted average number of ordinary shares (diluted) at 31 March	423,325,653	450,642,541
	2026	**2025**
Diluted earnings per ordinary share (sen)	3.94	7.10

21. EMPLOYEE BENEFITS

Share-based payments arrangement

Share option programme (equity settled)

On 11 June 2019, the Group granted a second share options to eligible Directors and key employees of the Company and its subsidiaries to purchase shares in the Company under the Employees' Share Option Scheme approved by the shareholders of the Company on 10 June 2019. On 14 April 2020, the Group further granted share options on similar terms (except for exercise price) to qualified employees.

On 9 August 2022, the Group granted a third share options to eligible Directors and key employees of the Company and its subsidiaries to purchase shares in the Company under the Employees' Share Option Scheme approved by the shareholders of the Company on 8 August 2022. On 1 March 2023, the Group further granted share options on similar terms (except for exercise price) to qualified employees.

On 30 September 2024, the Group granted a fourth share options to eligible Directors and key employees of the Company and its subsidiaries to purchase shares in the Company under the Employees' Share Option Scheme approved by the shareholders of the Company on 27 August 2024. The fourth share options were issued to replace the third share options.

21. EMPLOYEE BENEFITS *(cont'd)*

Share-based payments arrangement *(cont'd)*

Share option programme (equity settled) *(cont'd)*

The terms and conditions relating to the grants of the share option programme existed during the period are as follows; all options are to be settled by physical delivery of shares:

Grant date/employees entitled	Number of options '000	Vesting conditions	Contractual life of options
Options granted to eligible Directors on 11 June 2019	16,000	100% non-KPI related	10 years
Options granted to eligible employees of the Company and its subsidiaries on 14 April 2020	1,790	100% KPI related	10 years
Options granted to eligible employees including Directors of the Company and its subsidiaries on 30 September 2024	27,050	86% non-KPI related 14% KPI related	10 years
	44,840		

The number and weighted average exercise prices of share options are as follows:

	2026		2025	
	Weighted average exercise price RM	Number of options ('000)	Weighted average exercise price RM	Number of options ('000)
Outstanding at 1 April	1.274	48,640	1.776	52,805
Granted during the year	-	-	1.238	30,850
Cancelled/Forfeited during the year	1.238	(3,800)	1.999	(35,015)
Outstanding at 31 March	1.277	44,840	1.274	48,640
Exercisable at 31 March	1.266	37,325	1.266	36,905

The options outstanding at 31 March 2026 have an exercise price in the range of RM1.238 to RM1.740 (2025: RM1.238 to RM1.740) and a weighted average contractual life of 6.3 years (2025: of 7.5 years).

Value of employee services received for issue of share options

	Group		Company	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Share options granted in 2020	240	-	-	-
Share options granted in 2025	(53)	4,297	-	-
Total expense recognised as share-based payments	187	4,297	-	-

NOTES TO THE FINANCIAL STATEMENTS
(cont'd)

22. DIVIDENDS

Dividends recognised by the Company are:

	Sen per share	Total amount RM	Date of payment
2026			
Fourth interim single tier dividend 2025	1.30	5,514,223	4 July 2025
First interim single tier dividend 2026	1.50	6,351,871	6 October 2025
Second interim single tier dividend 2026	1.20	5,059,258	9 January 2026
Third interim single tier dividend 2026	1.20	5,043,508	3 April 2026
		21,968,860	
2025			
Fourth interim single tier dividend 2024	1.30	5,977,199	5 July 2024
First interim single tier dividend 2025	1.20	5,399,027	4 October 2024
Second interim single tier dividend 2025	2.00	8,602,856	30 December 2024
Third interim single tier dividend 2025	2.00	8,505,735	3 April 2025
		28,484,817	

After the end of the financial year, the Directors declared a fourth interim single tier dividend of 0.35 sen per ordinary share totalling RM1,443,892 in respect of the year ended 31 March 2026 on 28 May 2026 which was paid on 13 July 2026.

The fourth interim single tier dividend will be accounted for in the statement of changes in equity as an appropriation of retained earnings in subsequent financial year.

23. OPERATING SEGMENTS

Group

The Group operates principally in Malaysia with the manufacturing and distribution of beverage products (i.e. Fast Moving Consumers Goods) being the core business of the Group. The Group's assets and liabilities are concentrated mainly in Malaysia.

The Group has two reportable segments, distinguished by Malaysia entities and overseas entities, which form the main basis of how the Chief Operating Decision Maker ("CODM") (i.e. the Chief Executive Officer) reviews the Group's operations on a quarterly basis. 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 as disclosed in Note 6.

Performance is measured based on segment profit before tax as management believes that such information is the most relevant in evaluating the results of the operation.

Segment assets and liabilities

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.

23. OPERATING SEGMENTS *(cont'd)*

	Reportable segment				Non reportable segment			
	Malaysia entities		Overseas entities		Other entities		Total	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Segment profit/(loss)	26,006	36,433	951	7,020	(4,375)	(1,736)	22,582	41,717
Included in the measure of segment profit are:								
Revenue from external customers	258,585	304,303	75,721	102,974	2,456	1,940	336,762	409,217
Inter-segment revenue	74,754	99,184	-	810	9,677	4,542	84,431	104,536
Depreciation and amortisation	(9,784)	(8,912)	(1,152)	(1,136)	(1,041)	(830)	(11,978)	(10,878)
Reversal of impairment loss/ (Impairment loss on trade receivables)	17	(43)	-	-	-	-	17	(43)
(Write down)/Reversal of write down of obsolete and slow moving inventories	(647)	310	-	-	-	-	(647)	310
Finance costs	(2,138)	(1,333)	-	-	(7,299)	(2,895)	(9,437)	(4,228)
Finance income	718	1,041	2	10	5,431	2,426	6,151	3,477

Reconciliations of reportable segment profit or loss and other material items.

	Segment profit RM'000	Depreciation and amortisation RM'000	Finance costs RM'000	Finance income RM'000
Group				
2026				
Total segments	22,582	(11,978)	(9,437)	6,151
Consolidation adjustments	1,655	21	4,499	(4,499)
Total consolidated	24,237	(11,957)	(4,938)	1,652
2025				
Total segments	41,717	(10,878)	(4,228)	3,477
Consolidation adjustments	(147)	48	622	(622)
Total consolidated	41,570	(10,830)	(3,606)	2,855

NOTES TO THE FINANCIAL STATEMENTS
(cont'd)

23. OPERATING SEGMENTS *(cont'd)*

Geographical segments

The Group's operation is divided into local and export market. The local market relates to sales to customers within Malaysia. The export market relates to sales to overseas customers with the Middle East Region as the principal market segment.

Revenue from sales to external customers by location of customers are as follows:

	Group	
	2026 RM'000	**2025 RM'000**
Local	225,717	258,453
Overseas:		
- Middle East	68,419	111,310
- Others	42,626	39,454
	336,762	409,217

Major customers

As at the end of the reporting period, one (2025: one) major customer from local segment with its revenue equals or more than 10% of the Group's total revenue have contributed RM52,288,431 (2025: RM48,607,521) to the Group's total revenue.

24. FINANCIAL INSTRUMENTS

24.1 Categories of financial instruments

All financial assets and liabilities are categorised as amortised cost ("AC") in accordance with the Group's accounting policies except as stated below:

(a) Fair value through other comprehensive income ("FVOCI")
- Equity instruments designated upon initial recognition ("EIDUIR")

	FVOCI-EIDUIR	
	2026 RM'000	**2025 RM'000**
Group/Company		
Financial assets		
Other investments	2,715	1,037

NOTES TO THE FINANCIAL STATEMENTS
(cont'd)

24. FINANCIAL INSTRUMENTS *(cont'd)*

24.2 Net gains and losses arising from financial instruments

	Group		Company	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Net gains/(losses) on:				
Equity instruments at FVOCI (Note 24.2.1)				
- recognised in profit or loss	109	728	109	728
- recognised in other comprehensive income	(235)	(107)	(235)	(107)
	(126)	621	(126)	621
Financial assets at AC (Note 24.2.2)	1,320	4,599	4,194	3,897
Financial liabilities at AC (Note 24.2.3)	(4,923)	(3,597)	(4,861)	(1,882)
	(3,729)	1,623	(793)	2,636

24.2.1 Equity instruments at FVOCI

Included in the net gains and losses on equity instruments at FVOCI are dividends, gains and losses on disposal of other investments which are recognised as income in profit or loss. Fair value gains and losses are recognised in other comprehensive income.

24.2.2 Financial assets at AC

Included in the net gains and losses on financial assets at AC are interest income, foreign exchange gains and losses and impairment losses which are recognised in profit or loss.

24.2.3 Financial liabilities at AC

Included in the net gains and losses on financial liabilities at AC are interest expense and foreign exchange gains and losses which are recognised in profit or loss.

24.3 Financial risk management

The Group has exposure to the following risks from its financial instruments:

- Credit risk
- Liquidity risk
- Market risk

24.4 Credit risk

Credit risk is the risk of a financial loss if a customer or counterparty to a financial instrument fails to meet its contractual obligations. The Group's exposure to credit risk arises principally from its receivables from customers. The Company's exposure to credit risk arises principally from advances to subsidiaries. There are no significant changes as compared to prior period.

NOTES TO THE FINANCIAL STATEMENTS
(cont'd)

24. FINANCIAL INSTRUMENTS *(cont'd)*

24.4 Credit risk *(cont'd)*

Trade receivables

Risk management objectives, policies and processes for managing the risk

Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis. Credit evaluations are performed on customers requiring credit over a certain amount.

The Group considers the probability of default on initial recognition of an asset and whether there has been a significant increase in credit risk on an ongoing basis throughout each reporting period. To assess whether there is a significant increase in credit risk, the Group compares the risk of a default occurring on the asset as at the reporting date with the risk of default as at the date of initial recognition. It considers available reasonable and supportive forwarding-looking information especially when there is a significant changes in the expected performance and behaviour of the debtors.

Regardless of the analysis above, a significant increase in credit risk is presumed if a debtor is more than 90 days past due in making a contractual payment.

The Group considers a financial asset to be in default when:

- the debtors is unlikely to pay its credit obligations to the Group in full, without recourse by the Group to actions; and
- the promotional funds, sales incentives, sales rebates and trade offers entitled by the debtors are insufficient to offset their credit obligation.

At each reporting date, the Group assesses whether any of the trade receivables are credit impaired.

There are no significant changes as compared to prior period.

Exposure to credit risk, credit quality and collateral

As at the end of the reporting period, the maximum exposure to credit risk arising from receivables is represented by the carrying amounts in the statement of financial position.

Concentration of credit risk

The exposure of credit risk for trade receivables as at the end of the reporting period by geographic region was:

	Group	
	2026 RM'000	**2025 RM'000**
Local	50,247	48,598
Overseas	21,500	28,121
	71,747	76,719

Recognition and measurement of impairment loss

Management has taken reasonable steps to ensure that receivables that are neither past due nor impaired are stated at their realisable values. A significant portion of these receivables are regular customers that have been transacting with the Group. The Group uses ageing analysis to monitor the credit quality of the receivables. Any receivables having significant balances past due more than the respective credit terms, which are deemed to have higher credit risk, are monitored individually.

24. FINANCIAL INSTRUMENTS *(cont'd)*

24.4 Credit risk *(cont'd)*

Trade receivables *(cont'd)*

Recognition and measurement of impairment loss (cont'd)

The Company assessed the risk of loss of each customer individually based on their financial information and past trend of payments, where applicable.

The following table provides information about the exposure to credit risk and expected credit loss ("ECLs") for trade receivables as at the end of the reporting date which are grouped together as they are expected to have similar risk nature.

	Gross carrying amount RM'000	Loss allowance RM'000	Net balance RM'000
Group			
2026			
Current (not past due)	56,210	-	56,210
1 - 30 days past due	6,849	-	6,849
31 - 60 days past due	1,324	-	1,324
61 - 90 days past due	1,448	-	1,448
	65,831	-	65,831
Credit impaired			
More than 90 days past due	5,916	-	5,916
Individually impaired	742	742	-
	72,489	742	71,747
Group			
2025			
Current (not past due)	61,089	-	61,089
1 - 30 days past due	7,892	-	7,892
31 - 60 days past due	2,164	-	2,164
61 - 90 days past due	1,128	-	1,128
	72,273	-	72,273
Credit impaired			
More than 90 days past due	4,446	-	4,446
Individually impaired	787	787	-
	77,506	787	76,719

NOTES TO THE FINANCIAL STATEMENTS
(cont'd)

24. FINANCIAL INSTRUMENTS *(cont'd)*

24.4 Credit risk *(cont'd)*

Trade receivables *(cont'd)*

Recognition and measurement of impairment loss (cont'd)

The movements in the allowance for impairment in respect of trade receivables during the year are shown below.

	Credit impaired	
	2026	**2025**
	RM'000	**RM'000**
Group		
At 1 April	787	746
Net remeasurement of loss allowance	(17)	43
Exchange difference	(28)	(2)
At 31 March	742	787

No further impairment loss is required for credit impaired receivables mainly because these customers are entitled for promotional funds, sales incentives, sales rebates and trade offers. As at year end, the accruals for promotional funds, sales incentives, sales rebates and trade offers payable to these customers amounted to approximately RM34,899,712 (2025: RM39,485,988), which is included in the accrued advertising and promotional expenses in Note 15.

Cash and cash equivalents

The cash and cash equivalents are held with banks and financial institutions. As at the end of the reporting period, the maximum exposure to credit risk is represented by their carrying amounts in the statement of financial position.

These banks and financial institutions have low credit risks. In addition, some of the bank balances are insured by government agencies. Consequently, the Group and the Company are of the view that the loss allowance are not material and hence, it is not provided for.

Other receivables

The Group and the Company monitor the exposure to credit risk on individual basis.

As at the end of the reporting period, the maximum exposure to credit risk is represented by their carrying amounts in the statement of financial position and the Group and the Company do not recognise any allowance for impairment losses.

Inter-company balances

Risk management objectives, policies and processes for managing the risk

The Company provides unsecured advances to subsidiaries and loan to an associate. The advances are repayable on demand. The Company monitors the results of the subsidiaries and an associate regularly.

Exposure to credit risk, credit quality and collateral

As at the end of the reporting period, the maximum exposure to credit risk is represented by their carrying amounts in the statement of financial position.

24. FINANCIAL INSTRUMENTS *(cont'd)*

24.4 Credit risk *(cont'd)*

Inter-company balances *(cont'd)*

Exposure to credit risk, credit quality and collateral (cont'd)

The Company considers amounts due from subsidiaries and an associate have low credit risk. The Company assumes that there is a significant increase in credit risk when the subsidiaries' and associate's financial position deteriorates significantly. The Company considers amounts due from subsidiaries and an associate to be credit impaired when:

- The subsidiaries and an associate are unlikely to repay its amount due to the Company in full; or
- The subsidiaries and an associate are continuously loss making and is having a deficit shareholders' fund.

The following table provides information about the exposure to credit risk and ECLs for subsidiaries and an associate as at the end of the reporting period.

	Gross carrying amount RM'000	Impairment loss allowance RM'000	Net balance RM'000
Group			
2026			
Low credit risk	360	-	360
Company			
2026			
Low credit risk	150,147	-	150,147
Credit impaired	2,078	2,007	71
	152,225	2,007	150,218
2025			
Low credit risk	194,950	-	194,950
Credit impaired	2,177	2,007	170
	197,127	2,007	195,120

The movements in the allowance for impairment in respect of subsidiaries during the financial year were:

	Credit impaired	
	2026 RM'000	2025 RM'000
Company		
At 1 April/31 March	2,007	2,007

NOTES TO THE FINANCIAL STATEMENTS
(cont'd)

24. FINANCIAL INSTRUMENTS *(cont'd)*

24.5 Liquidity risk

Liquidity risk is the risk that the Group will not be able to meet its financial obligations as they fall due. The Group's exposure to liquidity risk arises principally from its various payables, loans and borrowings.

The Group maintains a level of cash and cash equivalents and bank facilities deemed adequate by the management to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they fall due.

It is not expected that the cash flows included in the maturity analysis could occur significantly earlier, or at significantly different amounts.

Maturity analysis

The table below summarises the maturity profile of the Group's and the Company's financial liabilities and lease liabilities as at the end of the reporting period based on undiscounted contractual payments:

	Carrying amount RM'000	Contractual interest rate/ profit rate/ discount rate %	Contractual cash flows RM'000	Under 1 year RM'000	1 - 2 years RM'000	2 - 5 years RM'000	More than 5 years RM'000
2026							
Group							
Non-derivative financial liabilities							
Secured hire purchase liabilities	524	2.24 - 3.35	544	484	60	-	-
Trade and other payables	110,981	-	110,981	110,981	-	-	-
Lease liabilities	465	4.00 - 4.61	485	431	54	-	-
Dividend payable	5,044	-	5,044	5,044	-	-	-
Sukuk Wakalah	100,000	4.77	128,633	4,770	4,770	14,323	104,770
	217,014		245,687	121,710	4,884	14,323	104,770
Company							
Non-derivative financial liabilities							
Trade and other payables	2,406	-	2,406	2,406	-	-	-
Dividend payable	5,044	-	5,044	5,044	-	-	-
Sukuk Wakalah	100,000	4.77	128,633	4,770	4,770	14,323	104,770
	107,450		136,083	12,220	4,770	14,323	104,770

24. FINANCIAL INSTRUMENTS *(cont'd)*

24.5 Liquidity risk *(cont'd)*

Maturity analysis (cont'd)

	Carrying amount RM'000	Contractual interest rate/ profit rate/ discount rate %	Contractual cash flows RM'000	Under 1 year RM'000	1 - 2 years RM'000	2 - 5 years RM'000	More than 5 years RM'000
2025							
Group							
Non-derivative financial liabilities							
Secured hire purchase liabilities	1,432	2.24 - 3.35	1,534	952	582	-	-
Trade and other payables	102,751	-	102,751	102,751	-	-	-
Lease liabilities	274	4.00 - 4.61	289	153	82	54	-
Dividend payable	8,506	-	8,506	8,506	-	-	-
Sukuk Wakalah	100,000	4.77	133,403	4,770	4,770	14,323	109,540
	212,963		246,483	117,132	5,434	14,377	109,540
Company							
Non-derivative financial liabilities							
Trade and other payables	2,629	-	2,629	2,629	-	-	-
Dividend payable	8,506	-	8,506	8,506	-	-	-
Sukuk Wakalah	100,000	4.77	133,403	4,770	4,770	14,323	109,540
	111,135		144,538	15,905	4,770	14,323	109,540

24.6 Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rates and other prices that will affect the Group's financial position or cash flows.

Currency risk

The Group is exposed to foreign currency risk on sales and purchases that are denominated in a currency other than the respective functional currencies of Group entities. The major currencies giving rise to this risk are primarily U.S. Dollar ("USD"), Singapore Dollar ("SGD"), Chinese Yuan ("CNY") and Thai Baht ("THB").

Risk management objectives, policies and processes for managing the risk

The Group does not hedge its financial assets and liabilities.

Foreign exchange exposures in transactional currencies other than the functional currency of the Group are kept to an acceptable level.

NOTES TO THE FINANCIAL STATEMENTS
(cont'd)

24. FINANCIAL INSTRUMENTS *(cont'd)*

24.6 Market risk *(cont'd)*

Currency risk *(cont'd)*

Exposure to foreign currency risk

The Group's exposure to foreign currency (currencies which is other than the functional currencies of Group entities) risk, based on carrying amounts as at the end of the reporting period was:

	Denominated in			
	USD RM'000	**SGD RM'000**	**CNY RM'000**	**THB RM'000**
Group				
2026				
Trade and other receivables	15,954	8,770	224	385
Cash and cash equivalents	9,339	1,058	1,598	1,488
Trade and other payables	(9,494)	(3,621)	(1,522)	(870)
	15,799	6,207	300	1,003
2025				
Trade and other receivables	14,775	6,795	12	645
Cash and cash equivalents	18,689	1,749	4,322	1,573
Trade and other payables	(18,973)	(2,712)	-	(2,159)
	14,491	5,832	4,334	59

Currency risk sensitivity analysis

A 10% (2025: 10%) strengthening of the Ringgit Malaysia against the following currencies at the end of the reporting period would have increased/(decreased) post-tax profit by the amounts shown below. This analysis is based on foreign currency exchange rate variances that the Group considered to be reasonably possible at the end of the reporting period. This analysis assumes that all other variables, in particular interest rates, remained constant and ignores any impact of forecasted sales and purchases.

	Profit or loss	
	2026 RM'000	**2025 RM'000**
Group		
USD	(1,201)	(1,101)
SGD	(472)	(443)
CNY	(23)	(329)
THB	(76)	(4)

A 10% (2025: 10%) weakening of Ringgit Malaysia against the above currencies at the end of the reporting period would have had equal but opposite effect on the above currencies to the amounts shown above, on the basis that all other variables remained constant.

NOTES TO THE FINANCIAL STATEMENTS
(cont'd)

24. FINANCIAL INSTRUMENTS *(cont'd)*

24.6 Market risk *(cont'd)*

Interest rate risk

The Group's investments in fixed rate deposits and its fixed rate borrowings are exposed to a risk of change in their fair value due to changes in interest rates. The Group's variable rate borrowings are exposed to a risk of change in cash flows due to changes in interest rates. Investments in equity securities and short-term receivables and payables are not significantly exposed to interest rate risk.

Risk management objectives, policies and processes for managing the risk

Exposure to interest risk is monitored on an ongoing basis and the Group and the Company endeavour to keep the exposure at an acceptable level.

Exposure to interest rate risk

The interest rate profile of the Group's and of the Company's significant interest-bearing financial instruments, based on carrying amounts as at the end of the reporting period was:

	Group		Company	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Fixed rate instruments				
Financial assets	2,531	3,891	2,531	3,777
Financial liabilities	(100,524)	(101,432)	(100,000)	(100,000)
Lease liabilities	(465)	(274)	-	-
	(98,458)	(97,815)	(97,469)	(96,223)

Interest rate risk sensitivity analysis

Fair value sensitivity analysis for fixed rate instruments

The Group and the Company do not account for any fixed rate financial assets and liabilities at fair value through profit or loss. Therefore, a change in interest rates at the end of the reporting period would not affect profit or loss.

Other price risk

Price risk arises from the Group's investment in quoted shares.

Risk management objectives, policies and processes for managing the risk

Management of the Group monitors the investment on portfolio basis.

Equity price risk sensitivity analysis

This analysis assumes that all other variables remain constant and the Group's investments moved in correlation with the FTSE Bursa Malaysia KLCI ("FBMKLCI").

A 10% strengthening/(weakening) in FBMKLCI at the end of the reporting period would have increased/(decreased) equity by RM272,000 (2025: RM104,000) for investments in quoted shares classified as fair value through other comprehensive income. A 10% weakening in FBMKLCI would have had equal but opposite effect on equity.

NOTES TO THE FINANCIAL STATEMENTS
(cont'd)

24. FINANCIAL INSTRUMENTS *(cont'd)*

24.7 Fair value information

The carrying amounts of cash and cash equivalents, short-term receivables and payables and short-term borrowings reasonably approximate their fair values due to the relatively short term nature of these financial instruments.

The carrying amount of Sukuk Wakalah approximates its fair value as the effective interest rate is comparable to the movements in the market interest rate.

The table below analyses other financial instruments at fair value.

	Fair value of financial instruments carried at fair value Level 1 RM'000	Fair value of financial instruments not carried at fair value Level 3 RM'000	Total fair value RM'000	Carrying amount RM'000
Group				
2026				
Financial assets				
Quoted shares	2,715	-	2,715	2,715
Financial liabilities				
Hire purchase liabilities	-	(530)	(530)	(524)
Sukuk Wakalah	-	(100,000)	(100,000)	(100,000)
	-	(100,530)	(100,530)	(100,524)
2025				
Financial assets				
Quoted shares	1,037	-	1,037	1,037
Financial liabilities				
Hire purchase liabilities	-	(1,482)	(1,482)	(1,432)
Sukuk Wakalah	-	(100,000)	(100,000)	(100,000)
	-	(101,482)	(101,482)	(101,432)
Company				
2026				
Financial assets				
Quoted shares	2,715	-	2,715	2,715
Financial liabilities				
Sukuk Wakalah	-	(100,000)	(100,000)	(100,000)
2025				
Financial assets				
Quoted shares	1,037	-	1,037	1,037
Financial liabilities				
Sukuk Wakalah	-	(100,000)	(100,000)	(100,000)

24. FINANCIAL INSTRUMENTS *(cont'd)*

24.7 Fair value information *(cont'd)*

Level 3 fair value

The following table shows the valuation techniques used in the determination of fair values within Level 3, as well as the key unobservable inputs used in the valuation models.

Financial instruments not carried at fair value

Type	Description of valuation technique and inputs used
Hire purchase liabilities/ Sukuk Wakalah	Discounted cash flows using a rate based on the current market rate of borrowings of the Group entities at the reporting date.

25. CAPITAL MANAGEMENT

The Group's objectives when managing capital is to maintain a strong capital base and safeguard the Group's ability to continue as a going concern, so as to maintain investors, creditors and market confidence and to sustain future development of the business. The Directors monitor and maintain an optimal capital and debt-to-equity ratio that enables the Group to operate effectively.

During the financial year ended 31 March 2026, the Group's strategy was to maintain the debt to-equity ratio at below 1.0. The debt and equity position and debt to-equity ratio of the Group were as follows:

	Group	
	2026 **RM'000**	**2025** **RM'000**
Loans and borrowings (Note 14)	100,524	101,432
Lease liabilities	465	274
Total debts	100,989	101,706
Less: Cash and cash equivalents (Note 12)	(71,310)	(95,547)
	29,679	6,159
Total equity	285,339	297,010
Debt to-equity ratio	0.10	0.02

There were no changes in the Group's approach to capital management during the financial year.

The Group is not subject to any externally imposed capital requirement.

26. CAPITAL COMMITMENT

	Group	
	2026 **RM'000**	**2025** **RM'000**
Capital expenditure commitment		
Property, plant and equipment		
Contracted but not provided for	3,928	2,940

NOTES TO THE FINANCIAL STATEMENTS
(cont'd)

27. RELATED PARTIES

Significant related party transactions

Related party transactions have been entered into in the normal course of business under normal trade terms. The significant related party transactions of the Group and the Company are shown below. The balances related to the below transactions are shown in Notes 11 and 15.

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
A. Subsidiaries				
Dividend income (gross)	-	-	(14,632,452)	(71,974,880)
Management fees	-	-	(1,029,456)	(1,251,106)
Finance income	-	-	(4,499,368)	(1,194,392)
Rental expense	-	-	10,800	10,800
Advances to	-	-	3,460,000	87,475,000
B. Fees paid to a firm in which a Director is a partner	738	115,622	-	10,800
C. Company related to Directors				
Management fees	558,883	584,520	-	-
Secretarial fees	30,105	39,165	-	-
D. Key management personnel				
Directors				
- Fees	988,204	881,004	988,204	881,004
- Remuneration	12,843,806	12,902,559	-	187,300
- Share-based payments	-	3,830,536	-	-
	13,832,010	17,614,099	988,204	1,068,304

The estimated monetary value of Directors' benefit-in-kind for the Group is RM160,528 (2025: RM179,898).

Other key management personnel

- Remuneration	2,147,681	1,972,703	-	-
- Share-based payments	-	55,042	-	-
	2,147,681	2,027,745	-	-

The estimated monetary value of other key management personnel's benefit-in-kind for the Group is RM72,309 (2025: RM89,018).

Other key management personnel comprise persons other than the Directors of Group entities, having authority and responsibility for planning, directing and controlling the activities of the Group entities either directly or indirectly.

STATEMENT BY DIRECTORS

Pursuant to Section 251(2) of the Companies Act 2016

In the opinion of the Directors, the financial statements set out on pages 127 to 174 are drawn up in accordance with MFRS Accounting Standards as issued by the Malaysian Accounting Standards Board, IFRS Accounting Standards as issued by the International Accounting Standards Board and the requirements of the Companies Act 2016 in Malaysia so as to give a true and fair view of the financial position of the Group and of the Company as of 31 March 2026 and of their financial performance and cash flows for the financial year then ended.

Signed on behalf of the Board of Directors in accordance with a resolution of the Directors:

Dato' How Say Swee
Director

See Thuan Po
Director

Date: 23 July 2026

STATUTORY DECLARATION

Pursuant to Section 251(1)(b) of the Companies Act 2016

I, **Neo Meng Pey**, the officer primarily responsible for the financial management of POWER ROOT BERHAD, do solemnly and sincerely declare that the financial statements set out on pages 127 to 174 are, to the best of my knowledge and belief, correct and I make this solemn declaration conscientiously believing the declaration to be true, and by virtue of the Statutory Declarations Act 1960.

Subscribed and solemnly declared by the abovenamed Neo Meng Pey, NRIC: 801026-01-5260, MIA CA 47277 at Johor Bahru in the State of Johor on 23 July 2026

Neo Meng Pey

Before me:

Lau Lay Sung
Commissioner for Oaths
J-246

INDEPENDENT AUDITORS' REPORT

To the Members of Power Root Berhad
Registration Number: 200601013517 (733268-U) (Incorporated in Malaysia)

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the financial statements of Power Root Berhad, which comprise the statements of financial position as at 31 March 2026 of the Group and of the Company, and the statements of profit or loss and other comprehensive income, statements of changes in equity and statements of cash flows of the Group and of the Company for the year then ended, and notes to the financial statements, including material accounting policy information, as set out on pages 127 to 174.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Group and of the Company as at 31 March 2026, and of their financial performance and their cash flows for the year then ended in accordance with MFRS Accounting Standards as issued by the Malaysian Accounting Standards Board ("MFRS Accounting Standards"), IFRS Accounting Standards as issued by the International Accounting Standards Board ("IFRS Accounting Standards") and the requirements of the Companies Act 2016 in Malaysia.

Basis for Opinion

We conducted our audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our auditors' report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence and Other Ethical Responsibilities

We are independent of the Group and of the Company in accordance with the *By-Laws (on Professional Ethics, Conduct and Practice)* of the Malaysian Institute of Accountants ("By-Laws") and the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* ("IESBA Code"), as applicable to audits of financial statements of public interest entities, and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and the IESBA Code.

KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the Group and of the Company for the current year. These matters were addressed in the context of our audit of the financial statements of the Group and of the Company as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Revenue recognition

Refer to the Statement of Profit or Loss and Other Comprehensive Income and Note 16 - Revenue.

The key audit matter

Revenue from the contracts with customers is recognised when the goods are delivered and accepted by the customers. Revenue is measured based on the consideration specified in the contract, net of sales rebates and other sales-related expenses, collectively referred to as advertising and promotional expenses. The arrangements are based on planned and approved advertising and promotional activities on a yearly basis.

We have identified the measurement of advertising and promotional expenses as the key audit matter due to high volume of transactions incurred during the financial year. Accruals as at year end also took into consideration whether the promotional activities have been carried out.

INDEPENDENT AUDITORS' REPORT

To the Members of Power Root Berhad
Registration Number: 200601013517 (733268-U) (Incorporated in Malaysia)
(cont'd)

KEY AUDIT MATTERS *(cont'd)*

How the matter was addressed in our audit

Our audit procedures performed in this area included, amongst others:

- We obtained understanding of the process, evaluated the design and implementation and tested the operating effectiveness of controls over the authorisation of advertising and promotional activities and accruals process as at year end.

- We agreed the samples selected to approved budgets and customers' claims.

- We evaluated the Group's accruals for advertising and promotional expenses by testing claims received subsequent to reporting date to determine whether the promotional activities have been carried out before the reporting date.

We have determined that there are no key audit matters in the audit of the separate financial statements of the Company to communicate in our auditors' report.

INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITORS' REPORT THEREON

The Directors of the Company are responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements of the Group and of the Company and our auditors' report thereon.

Our opinion on the financial statements of the Group and of the Company does not cover the annual report and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements of the Group and of the Company, our responsibility is to read the annual report and, in doing so, consider whether the annual report is materially inconsistent with the financial statements of the Group and of the Company or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of the annual report, we are required to report that fact. We have nothing to report in this regard.

RESPONSIBILITIES OF THE DIRECTORS FOR THE FINANCIAL STATEMENTS

The Directors of the Company are responsible for the preparation of financial statements of the Group and of the Company that give a true and fair view in accordance with MFRS Accounting Standards, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements of the Group and of the Company that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements of the Group and of the Company, the Directors are responsible for assessing the ability of the Group and of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Group or the Company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT

To the Members of Power Root Berhad
Registration Number: 200601013517 (733268-U) (Incorporated in Malaysia)
(cont'd)

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements of the Group and of the Company as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with approved standards on auditing in Malaysia and International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements of the Group and of the Company, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the Group and of the Company.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.

- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group or of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements of the Group and of the Company or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group or the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements of the Group and of the Company, including the disclosures, and whether the financial statements of the Group and of the Company represent the underlying transactions and events in a manner that gives a true and fair view.

- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the Group as a basis for forming an opinion on the financial statements of the Group. We are responsible for the direction, supervision and review of the audit work performed for purposes of the group audit. We remain solely responsible for our audit opinion.

We communicate with the Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the Directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated with the Directors, we determine those matters that were of most significance in the audit of the financial statements of the Group and of the Company for the current year and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our auditors' report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

INDEPENDENT AUDITORS' REPORT

To the Members of Power Root Berhad
Registration Number: 200601013517 (733268-U) (Incorporated in Malaysia)
(cont'd)

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

In accordance with the requirements of the Companies Act 2016 in Malaysia, we report that the subsidiaries of which we have not acted as auditors are disclosed in Note 6 to the financial statements.

OTHER MATTER

This report is made solely to the members of the Company, as a body, in accordance with Section 266 of the Companies Act 2016 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.

KPMG PLT
(LLP0010081-LCA & AF 0758)
Chartered Accountants

Chan Yen Ing
Approval Number: 03174/04/2027 J
Chartered Accountant

Johor Bahru

Date: 23 July 2026

DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SCREENING

Pursuant to Paragraph 9.25A of the MAIN Market Listing Requirements, below are the financial data that are relevant for purpose of Shariah screening by the Shariah Advisory Council of the Securities Commission Malaysia. These include financial data on Shariah non-permissible income arising from the Group's business activities and interest-based financial position.

(a) Group Total Income and Total Assets

		Group	
Total Income	**Remarks**	**2026 (RM)**	**2025 (RM)**
Revenue		336,761,800	409,217,478
Other income		1,444,930	3,741,603
Interest/Finance income		1,651,719	2,855,135
Total		**339,858,449**	**415,814,216**
Total Assets		**502,373,102**	**509,973,157**

(b) Business Activities

		Group	
Shariah Non-Compliant Activities	**Remarks**	**2026 (RM)**	**2025 (RM)**
Interest/Finance income		239,902	226,206
Total		**239,902**	**226,206**

(c) Component of Financial Position

(i) Cash Component

		Group	
Islamic Account/Instruments	**Remarks**	**2026 (RM)**	**2025 (RM)**
Cash at bank		39,823,109	44,619,475
Total Cash		**39,823,109**	**44,619,475**
Conventional Account/Instruments			
Cash at bank		31,487,030	50,927,672
Total Cash		**31,487,030**	**50,927,672**

DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SCREENING
(cont'd)

(c) Component of Financial Position *(cont'd)*

(ii) Debt Component

Islamic Financing	**Remarks**	**Group 2026 (RM)**	**Group 2025 (RM)**
Non-Current			
Other interest bearing debt	Sukuk	100,000,000	100,000,000
Total Financing		**100,000,000**	**100,000,000**

Conventional Borrowing	**Remarks**	**Group 2026 (RM)**	**Group 2025 (RM)**
Current			
Hire purchase payables		464,118	927,878
Non-Current			
Hire purchase payables		60,045	504,498
Total Debt		**524,163**	**1,432,376**

LIST OF PROPERTIES
As at 31 March 2026

Location	Existing use	Tenure	Appproximately Age of Building	Land area/ built up up area (sq feet)	NBV as at 31 March 2026 (RM)	Date of acquisition
No. 2, Jalan Sri Plentong 5 Taman Perindustrian Sri Plentong 81750 Masai, Johor Bahru Johor on H.S.(D) 212188 P.T.No.111286 in the Mukim of Plentong, District of Johor Bahru	Factory	Freehold	27 years	41,354/ 21,269	2,954,473	9-Jun-2004
No. 4, Jalan Sri Plentong 5 Taman Perindustrian Sri Plentong 81750 Masai, Johor Bahru Johor on H.S.(D) 212189 P.T.No.111287 in the Mukim of Plentong, District of Johor Bahru	Warehouse cum office	Freehold	27 years	41,801/ 24,177	2,006,829	28-Jul-2006
No. 1, Jalan Sri Plentong Taman Perindustrian Sri Plentong 81750 Masai, Johor Bahru Johor on H.S.(D) 212276-212285 P.T.No.111376-111385 in the Mukim of Plentong, District of Johor Bahru	Warehouse, factory cum office	Freehold	18 years	772,098/ 201,404	39,530,045	15-Feb-2008
Lot 945, Springs 10 Street 7, Villa 33, Type 3E The Springs Emirates Living Dubai	Residential	Freehold	19 years	4,080/ 2,275	610,918	20-Jul-2011
No. 30, Jalan Tago 9 Taman Perindustrian Tago 52200 Kuala Lumpur on H.S.(D) 24024 P.T. No. 30916 in the Mukim of Mukim Batu District of Gombak	Warehouse cum office	Freehold	29 years	19,493/ 14,516	5,954,872	10-Sep-2004
No. 32, Jalan Tago 9 Taman Perindustrian Tago 52200 Kuala Lumpur on H.S.(D) 36191 P.T. No. 30915 in the Mukim of Mukim Batu District of Gombak	Warehouse cum office	Freehold	29 years	19,300/ 14,512	3,371,484	21-Apr-2008
No. 305, 3rd Floor Sobha Sapphire Business Bay (Al Khail Road Entrance) Dubai.	Office	Freehold	12 years	2,510	1,365,216	25-Jun-2013
No. 43, 43-01 & 43-02 Jalan Serangkai 11 Taman Bukit Dahlia 81700 Pasir Gudang, Johor on PN64162 Lot 203760 in the Mukim of Plentong District of Johor Bahru	3 Storey Shop House	Leasehold for 99 years expiring on 18.02.2112	10 years	2,099/ 6,297	481,995	14-Sep-2016
Villa 575, Maple 1-Maple Community, Dubai Hills Estate, Dubai, UAE.	Residential	Freehold	5 years	2,228/ 1,683	1,664,314	30-Jun-2015
Villa 548, Maple 1-Maple Community, Dubai Hills Estate, Dubai, UAE.	Residential	Freehold	5 years	2,462/ 1,897	2,137,124	30-Jun-2015

LIST OF PROPERTIES
As at 31 March 2026
(cont'd)

Location	Existing use	Tenure	Appproximately Age of Building	Land area/ built up up area (sq feet)	NBV as at 31 March 2026 (RM)	Date of acquisition
No 20, Jalan Perniagaan Setia 1/1, Taman Perniagaan Setia, 81100 Johor Bahru, Johor. Title No : Lot No 167028 (HS(D) 524555 PTD 167028)	Factory	Freehold	10 years	14,400/ 8,570	2,330,508	25-Jun-2020
No 22, Jalan Perniagaan Setia 1/1, Taman Perniagaan Setia, 81100 Johor Bahru, Johor. Title No : Lot No 167029 (HS(D) 524556 PTD 167029)	Factory	Freehold	10 years	14,400/ 8,570	2,330,508	25-Jun-2020
No 26, Jalan Perniagaan Setia 1/1, Taman Perniagaan Setia, 81100 Johor Bahru, Johor. Title No : Lot No 167030 (HS(D) 524557 PTD 167030)	Factory	Freehold	10 years	14,400/ 8,570	2,330,508	25-Jun-2020
No. 1, Jalan Sri Plentong 5 Taman Perindustrian Sri Plentong 81750 Masai, Johor Bahru Johor on H.S.(D) 250460, Lot 182939 in the Mukim of Plentong, District of Johor Bahru.	Factory	Freehold	27 years	41,351/ 21,727	6,341,535	21-Aug-2020
PTD 111275 Jalan Sri Plentong 4 Taman Perindustrian Sri Plentong 81750 Masai, Johor Bahru Johor on H.S.(D) 250535 No. Lot 182932 in the Mukim of Plentong, District of Johor Bahru	Vacant Land	Freehold	N.A.	181,933	13,104,841	25-Aug-2020
No 44,44-01,44-02,44-03 & 44-04, Jalan Rosmerah 2/11, Taman Johor Jaya, 81100, Johor Bahru, Johor. Title No : HS(D) 455657, Lot 26291, HS(D)455658, Lot 26244	5 Storey Hotel	Leasehold for 99 years expiring on 18.03.2107	17 years	4,688/ 23,439	4,665,605	17-Nov-2022
116 undeveloped parcels of freehold land located at the intersection of Jalan Hajah Fatimah and Persiaran Bumi Hijau, Johor Bahru, Johor.	Vacant Land	Freehold	N.A	771,949	35,419,014	27-Jun-2023
306, 3rd Floor, Sobha Sapphire, Business Bay, Dubai, United Arab Emirates	Office	Freehold	12 years	1,125	1,268,736	21-Dec-2023
2 plots of agricultural lands in Kota Tinggi. GM1446 & GM302, Lot 710-711, Mukim Kota Tinggi, Daerah Kota Tinggi, Johor	Agricultural Land	Freehold	N.A	807,498	4,122,420	24-Nov-2024

LIST OF PROPERTIES
As at 31 March 2026
(cont'd)

Location	Existing use	Tenure	Appproximately Age of Building	Land area/ built up up area (sq feet)	NBV as at 31 March 2026 (RM)	Date of acquisition
5 plots of agricultural lands held under HS(D) 80907-80911 PTD 62288-62292 in the Mukim of Sedenak, District of Kulai, State of Johor, located at Jalan Layang-layang, Kampung Murni Jaya, 81850 Layang-layang Johor.	Agricultural Land	Freehold	N.A	3,483,600	20,948,729	6-Dec-2024
PTD 111361, Jalan Sri Plentong 10, Taman Perindustrian Sri Plentong, 81750 Masai, Johor.	Vacant Land	Freehold	N.A	47,587	3,432,717	1-Oct-2025

ANALYSIS OF SHAREHOLDINGS
As at 30 June 2026

Issued Capital	: 424,545,232 ordinary shares (including 12,586,200 treasury shares)
Class of Shares	: Ordinary shares
Voting Rights	: One vote per ordinary share
Number of Holders	: 4,691

Size of Shareholdings	**No. of Shareholders**	**%***	**No. of Shares**	**%***
1 - 99	200	4.26	6,755	0.00
100 - 1,000	961	20.49	553,176	0.13
1,001 - 10,000	2,475	52.76	10,939,807	2.66
10,001 - 100,000	908	19.36	25,582,140	6.21
100,001 to less than 5% of issued shares	142	3.03	205,842,259	49.97
5% and above of issued shares	5	0.11	169,034,895	41.03
Total	**4,691**	**100.00**	**411,959,032**	**100.00**

* *Excluding a total of 12,586,200 shares bought back by the Company and retained as treasury shares as at 30 June 2026.*

DIRECTORS' INTEREST IN SHARES

		Direct Interest		**Deemed Interest**	
No.	**Name of Directors**	**No. of Shares**	**%***	**No. of Shares**	**%***
1.	Y.A.D. Tengku Dato' Setia Putra Alhaj bin Tengku Azman Shah Alhaj	–	–	–	–
2.	Wong Tak Keong	45,455,500	11.03	6,050,800	1.47 (1)
3.	Dato' How Say Swee	82,789,442	20.10	3,000,000	0.73 (2)
4.	Dato' Wong Fuei Boon	74,361,182	18.05	11,000,000	2.67 (1)
5.	See Thuan Po	4,578,000	1.11	7,200,000	1.75 (3)
6.	Ong Kheng Swee	255,315	0.06	154,000	0.04 (4)
7.	Dato' Tea Choo Keng	3,480	0.00	–	–
8.	Low Jun Lee	7,608,915	1.85	40,278,745	9.78 (5)
9.	Tan Lay Beng	–	–	–	–

* *Excluding a total of 12,586,200 shares bought back by the Company and retained as treasury shares as at 30 June 2026.*

Notes:
(1) Deemed interested by virtue of his spouse and children pursuant to Section 59 of the Companies Act 2016 ("Act").
(2) Deemed interested by virtue of his children pursuant to Section 59 of the Act.
(3) Deemed interested by virtue of his shareholdings in See Seang Huat & Company Sdn Bhd pursuant to Section 8 of the Act.
(4) Deemed interested by virtue of his spouse pursuant to Section 59 of the Act.
(5) Deemed interested by virtue of his parents pursuant to Section 59 of the Act.

ANALYSIS OF SHAREHOLDINGS
As at 30 June 2026
(cont'd)

SUBSTANTIAL SHAREHOLDERS

		Direct Interest		Deemed Interest	
No.	Substantial Shareholders	Shares	%*	Shares	%*
1.	Dato' How Say Swee	82,789,442	20.10	3,000,000	0.73 (1)
2.	Dato' Wong Fuei Boon	74,361,182	18.05	11,000,000	2.67 (2)
3.	Wong Tak Keong	45,455,500	11.03	6,050,800	1.47 (2)
4.	Low Jun Lee	7,608,915	1.85	40,278,745	9.78 (3)
5.	Kumpulan Wang Persaraan (Diperbadankan) ("KWAP")	25,374,580	6.16	-	-
6.	Lembaga Tabung Haji	20,909,600	5.08	-	-

* *Excluding a total of 12,586,200 shares bought back by the Company and retained as treasury shares as at 30 June 2026.*

Notes:
(1) Deemed interested by virtue of his children pursuant to Section 59 of the Act.
(2) Deemed interested by virtue of his spouse and children pursuant to Section 59 of the Act.
(3) Deemed interested by virtue of his parents pursuant to Section 59 of the Act.

THIRTY (30) LARGEST SHAREHOLDERS

No.	Name	No. of Shares Held	%*
1.	CIMSEC Nominees (Tempatan) Sdn Bhd *CIMB for Wong Fuei Boon (PB)*	57,374,982	13.93
2.	CIMSEC Nominees (Tempatan) Sdn Bhd *CIMB for How Say Swee (PB)*	33,574,482	8.15
3.	DB (Malaysia) Nominees (Tempatan) Sdn Bhd *Exempt An for AHAM Asset Management Bhd (TSTAC/CLNT-T)*	31,801,251	7.72
4.	Kumpulan Wang Persaraan (Diperbadankan)	25,374,580	6.16
5.	Lembaga Tabung Haji	20,909,600	5.08
6.	CGS-CIMB Nominees (Tempatan) Sdn Bhd *Pledged Securities Account for Wong Tak Keong (MY4646)*	20,000,000	4.86
7.	Alliancegroup Nominees (Tempatan) Sdn Bhd *Pledged Securities Account for How Say Swee (6000382)*	18,995,900	4.61
8.	CIMSEC Nominees (Tempatan) Sdn Bhd *CIMB for Pau Choon Mei (PB)*	16,126,000	3.91
9.	Affin Hwang Nominees (Tempatan) Sdn Bhd *Pledged Securities Account for How Say Swee (M04)*	15,486,800	3.76
10.	AMSEC Nominees (Tempatan) Sdn Bhd *Pledged Securities Account for Wong Tak Keong*	11,582,400	2.81
11.	MERCSEC Nominees (Tempatan) Sdn Bhd *Pledged Securities Account for Wong Fuei Boon*	11,386,200	2.80
12.	How Say Swee	9,206,260	2.23

ANALYSIS OF SHAREHOLDINGS
As at 30 June 2026
(cont'd)

THIRTY (30) LARGEST SHAREHOLDERS *(cont'd)*

No.	Name	No. of Shares Held	%*
13.	CIMSEC Nominees (Tempatan) Sdn Bhd *CIMB for Wong Tak Keong (PB)*	7,884,280	1.91
14.	CIMSEC Nominees (Tempatan) Sdn Bhd *CIMB for See Seang Huat & Company Sdn Bhd (PB)*	7,200,000	1.75
15.	CIMSEC Nominees (Tempatan) Sdn Bhd *CIMB for Wong Boon Fong (PB)*	7,000,000	1.70
16.	Ling Shi Yng	5,050,800	1.23
17.	RHB Capital Nominees (Tempatan) Sdn Bhd *Pledged Securities Account for Dato' How Say Swee*	3,676,000	0.89
18.	RHB Capital Nominees (Tempatan) Sdn Bhd *Pledged Securities Account for Dato' Wong Fuei Boon*	3,600,000	0.87
19.	Yayasan Guru Tun Hussein Onn	3,324,480	0.80
20.	Maybank Nominees (Tempatan) Sdn Bhd *Maybank Private Wealth Management for Low Hong Lee (12027751) (467025)*	3,150,000	0.77
21.	Maybank Nominees(Tempatan) Sdn Bhd *Maybank Private Wealth Management for Low Jun Lee (12027621)(466309)*	3,100,000	0.75
22.	CIMSEC Nominees (Tempatan) Sdn Bhd *CIMB for See Thuan Po (PB)*	2,910,000	0.71
23.	HLB Nominees (Tempatan) Sdn Bhd *Pledged securities account for Wong Tak Keong*	2,295,420	0.56
24.	Syed Sirajuddin Putra Jamalullail	2,200,128	0.53
25.	Maybank Nominees (Tempatan) Sdn Bhd *Maybank Private Wealth Management for Pau Choon Mei (12022455) (444094)*	2,200,000	0.53
26.	Amsec Nominees (Tempatan) Sdn Bhd *Pledged Securities Account - Ambank (M) Berhad for Wong Tak Keong (Smart)*	2,100,000	0.51
27.	RHB Nominees (Tempatan) Sdn Bhd *Pledged Securities Account for Dato' Wong Fuei Boon*	2,000,000	0.49
28.	CGS International Nominees Malaysia (Tempatan) Sdn. Bhd. *Pledged Securities Account for Tan Chee Lay (MF00399)*	1,897,700	0.46
29.	RHB Nominees (Tempatan) Sdn Bhd *Pledged Securities Account for Dato' How Say Swee*	1,850,000	0.45
30.	Federlite Holdings Sdn Bhd	1,830,900	0.44

* *Excluding a total of 12,586,200 shares bought back by the Company and retained as treasury shares as at 30 June 2026.*

NOTICE OF THE TWENTIETH ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT the Twentieth ("20th") Annual General Meeting ("AGM") of Power Root Berhad ("Power Root" or "the Company") will be held at No. 1, Jalan Sri Plentong, Taman Perindustrian Sri Plentong, 81750 Masai, Johor on Friday, 28 August 2026 at 3.00 p.m. for the purpose of considering the following businesses:-

AGENDA

ORDINARY BUSINESS:-

1. To receive the Audited Financial Statement for the financial year ended 31 March 2026 together with the Directors' and Auditors' Report thereon.	**Refer to Explanatory Note 1**
2. To sanction the payment of Directors' fees, payable on a quarterly basis in arrears, from the period of the financial year ending 31 March 2027 until the conclusion of the 21st AGM.	**Ordinary Resolution 1**
3. To approve the benefits payable to NED of an aggregate amount not exceeding RM300,000 for the period from the 20th AGM until the conclusion of the 21st AGM of the Company.	**Ordinary Resolution 2**
4. To re-elect the following Directors who retire in accordance with Clause 100 of the Company's Constitution and being eligible, offer themselves for re-election:-	
a. Mr. Ong Kheng Swee	**Ordinary Resolution 3**
b. Y.A.D Tengku Dato' Setia Putra Al-Haj Bin Tengku Azman Shah Al-Haj	**Ordinary Resolution 4**
c. Dato' Tea Choo Keng	**Ordinary Resolution 5**
5. To re-appoint Messrs KPMG PLT as Auditors of the Company and authorise the Directors to fix their remuneration.	**Ordinary Resolution 6**

SPECIAL BUSINESS:-

To consider, and if thought fit, to pass with or without modifications the following resolutions:

6. **Proposed authority to issue and allot shares by the Directors pursuant to Sections 75 and 76 of the Companies Act 2016 ("CA 2016") and waiver of pre-emptive rights pursuant to the CA 2016.** — **Ordinary Resolution 7**

   "**THAT** pursuant to Sections 75 and 76 of the CA 2016, the Directors be and are hereby authorised to issue and allot shares in the Company at any time, at such price, upon such terms and conditions, for such purposes and to such person or persons whomsoever as the Directors may in their absolute discretion, deem fit provided that the aggregate number of shares to be issued does not exceed ten percent (10%) of the total number of issued shares (excluding treasury shares) of the Company at the time of issue **AND THAT** the Directors be and are also authorised to obtain the approval of Bursa Malaysia Securities Berhad ("**Bursa Securities**") for the listing of and quotation for the additional shares so issued AND THAT such authority conferred by this ordinary resolution shall commence upon passing this ordinary resolution until:

   a) the conclusion of the annual general meeting held next after the approval was given; or

   b) the expiry of the period within which the next annual general meeting is required to be held after the approval was given,

   whichever occurs first.

NOTICE OF THE TWENTIETH ANNUAL GENERAL MEETING
(cont'd)

THAT in connection with the above, pursuant to Section 85 of the CA 2016 to be read together with Clause 63 of the Constitution of the Company, the shareholders do hereby waive the statutory pre-emptive rights of the offered shares in proportion of their holdings at such price and at such terms to be offered arising from any issuance of the new shares above by the Company.

AND THAT the new shares to be issued shall, upon allotment and issuance, rank equally in all respects with the existing shares of the Company, save and except that they shall not be entitled to any dividends, rights, allotments and/or any other forms of distribution which may be declared, made or paid before the date of allotment of such new Shares."

7. **Proposed Renewal of the Authority to allot and issue new ordinary shares in Power Root ("Power Root Shares") in relation to the Company's Dividend Reinvestment Plan ("DRP") that provides the shareholders of Power Root ("Shareholders") the option to elect to reinvest their cash dividend in new Power Root Shares** **Ordinary Resolution 8**

"**THAT** pursuant to the DRP as approved by the Shareholders at the Extraordinary General Meeting held on 29 July 2013 and subject to the approval of the relevant regulatory authority (if any), approval be and is hereby given to the Company to allot and issue such number of new Power Root Shares from time to time as may be required to be allotted and issued pursuant to the DRP until the conclusion of the next AGM upon such terms and conditions and to such persons as the Directors of the Company at their sole and absolute discretion, deem fit and in the interest of the Company PROVIDED THAT the issue price of the said new Power Root Shares shall be fixed by the Directors at not more than ten percent (10%) discount to the adjusted five (5) market days Volume Weighted Average Market Price ("VWAMP") of Power Root Shares immediately prior to the price-fixing date, of which the VWAMP shall be adjusted ex-dividend before applying the aforementioned discount in fixing the issue price;

THAT in connection with the above, pursuant to Section 85 of the Act, read together with Clause 63 of the Constitution of the Company, approval be and is hereby given to waive the statutory pre-emptive rights of the shareholders of the Company over all new shares to be issued pursuant to this DRP.

THAT the new shares to be issued shall, upon allotment and issuance, rank equally in all respects with the existing shares of the Company except that they shall not be entitled to any dividends, rights, allotments and/or any other forms of distribution that which may be declared, made or paid before the date of allotment of such new shares.

AND THAT the Directors of the Company be and are hereby authorised to do all such acts and enter into all such transactions, arrangements and documents as may be necessary or expedient in order to give full effect to the DRP with full power to assent to any conditions, modifications, variations and/or amendments as may be imposed or agreed to by any relevant authorities (if any) or consequent upon the implementation of the said conditions, modifications, variations and/or amendments, by the Directors as they, in their absolute discretion, deem fit and in the best interest of the Company."

NOTICE OF THE TWENTIETH ANNUAL GENERAL MEETING
(cont'd)

8. **Proposed Renewal of the Authority to Buy-Back Its Own Shares by the Company ("Proposed Renewal of Share Buy-Back")** **Ordinary Resolution 9**

"**THAT** subject to the provisions of the Act, the Constitution of the Company, the Main Market Listing Requirements ("MMLR") of Bursa Malaysia Securities Berhad and/or regulatory authorities, the Company be and is hereby authorised to purchase such number of ordinary shares in the Company as may be determined by the Directors of the Company from time to time through Bursa Securities upon such terms and conditions as the Directors of the Company may deem fit, necessary and expedient in the interest of the Company provided that the aggregate number of shares purchased pursuant to this resolution shall not exceed ten percent (10%) of the total number of issued shares of the Company at any point in time; and the Directors of the Company shall allocate an amount of funds which will not be more than the aggregate sum of the retained profits of the Company based on the latest audited financial statements and/or the latest management accounts (where applicable) available at the time of purchase of the Proposed Share Buy-Back.

THAT the Directors of the Company be and is hereby authorised to deal with the shares purchased at their absolute discretion, either partially or fully, in the following manner:

a) cancel all the shares so purchased; or
b) distribute the shares as share dividends to the shareholders; or
c) resell the shares through Bursa Securities in accordance with the rules of Bursa Securities; or
d) transfer the shares for the purpose of or under an employees' share scheme; or
e) transfer the shares as purchase consideration; or
f) such other manners as may be permitted by the Act

THAT the Directors of the Company be and is hereby authorised to take all such necessary steps to give effect to the Proposed Renewal of Share Buy-Back with full powers to assent to any conditions, variations, modifications and/or amendments in any manner as may be required by the relevant authorities or deemed by the Directors to be in the best interest of the Company, and to take all steps and to do all such acts and matters as they may consider necessary or expedient to implement, finalise and give full effect to the Proposed Renewal of Share Buy-Back.

AND THAT the authority conferred by this resolution shall commence immediately upon the passing of this resolution and continue to be in force until:

a) the conclusion of the next AGM of the Company at which time the authority shall lapse unless by ordinary resolution passed at a general meeting, the authority is renewed either unconditionally or subject to conditions;
b) the expiration of the period within which the next AGM of the Company is required by law to be held pursuant to Section 340(2) of the Companies Act 2016 (but shall not extend to such extension as may be allowed pursuant to Section 340(4) of the Act); or
c) revoked or varied by resolution passed by the shareholders in general meeting,

whichever occurs first."

NOTICE OF THE TWENTIETH ANNUAL GENERAL MEETING
(cont'd)

9. **Proposed Renewal of Shareholders' Mandate for Recurrent Related Party Transactions of a Revenue or Trading Nature ("Proposed Shareholders' Mandate")** **Ordinary Resolution 10**

"**THAT** approval be and is hereby given to the Company and/or its subsidiaries to enter into existing recurrent related party transactions of a revenue or trading nature with the related parties mentioned under Part B, Section 2.5 of the Circular to Shareholders dated 28 July 2026 which are necessary in the course of business of the Company and/or its subsidiaries for day-to-day operations and on normal commercial terms which are not more favorable to the related parties than those available to the public and not detrimental to the minority shareholders of the Company and such approval shall continue to be in force until:-

a) the conclusion of the next AGM of the Company at which such Proposed Shareholders' Mandate is passed, at which time will lapse, unless by ordinary resolution passed at the meeting, the authority is renewed either unconditionally or subject to conditions; or
b) the expiration of the period within the next AGM of the Company after the date it is required to be held pursuant to Section 340(2) of the Act (but shall not extend to such extension as may be allowed pursuant to Section 340(4) of the Act); or
c) revoked or varied by resolution passed by the shareholders in general meeting,

whichever occurs first."

10. To transact any other business appropriate to an AGM, due notice of which shall have been previously given in accordance with the CA 2016 and the Company's Constitution.

BY ORDER OF THE BOARD

ZURIATI BINTI YAACOB SSM PC No. 202008003191 (LS0010898)
TAI YIT CHAN (F) SSM PC No. 202008001023 (MAICSA NO. 7009143)
SANTHI A/P SAMINATHAN SSM PC No. 201908002933 (MAICSA NO. 7069709)
Company Secretaries

Johor Bahru

28 July 2026

NOTES

Only depositor whose name appears in the Record of Depositors as at 21 August 2026 shall be regarded as member of the Company entitled to participate, speak and vote at this Meeting or appoint proxy or proxies to participate, speak and vote in his stead.

1. *A member entitled to participate and vote at the Meeting is entitled to appoint a proxy or proxies to participate and vote in his stead. The proxy need not be a Member of the Company. There shall be no restriction as to the qualification of the proxy. A proxy appointed to participate and vote at a meeting of a company shall have the same rights as the member to speak at the meeting.*

2. *A member shall be entitled to appoint more than one (1) proxy (subject always to a maximum of two (2) proxies at each meeting) to participate and vote at the same meeting.*

3. *Where a member appoints more than one (1) proxy (subject always to a maximum of two (2) proxies at each meeting) the appointment shall be invalid unless he specifies the proportions of his holdings to be represented by each proxy.*

NOTICE OF THE TWENTIETH ANNUAL GENERAL MEETING
(cont'd)

4. *Where a member of the Company is an exempt authorised nominee as defined under the Securities Industry (Central Depositories) Act 1991 ("SICDA") which holds ordinary shares in the Company for multiple beneficial owners in one (1) securities account ("omnibus account"), there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each omnibus accounts it holds. Where a member is an authorised nominee as defined under SICDA, it may appoint one (1) proxy in respect of each Securities Account it holds with ordinary shares of the Company standing to the credit of the said Securities Account.*

5. *The instrument appointing a proxy shall be in writing under the hand of the appointer or his attorney duly authorised in writing or if such appointer is a corporation under its common seal or the hand of its attorney.*

6. *The instrument appointing a proxy must be deposited at Suite 9D, Level 9, Menara Ansar, 65 Jalan Trus, 80888 IIBD, Johor, Malaysia not less than forty-eight (48) hours before the time appointed for holding the Meeting or any adjournment thereof. The latest date and time for lodgement of Proxy Form(s) is **Wednesday, 26 August 2026** at 3:00 p.m..*

Personal Data Privacy:
By submitting the duly executed Proxy Form(s), the member and his/her proxy consent to the Company and/or its agents/service providers to collect, use and disclose the personal data therein in accordance with the Personal Data Protection Act 2010, for the purpose of the 20th AGM of the Company and any adjournment thereof.

EXPLANATORY NOTES TO ORDINARY BUSINESS:

1. Audited Financial Statement for the financial year ended 31 March 2026

This Agenda is meant for discussion only as the provision of Section 340(1)(a) of the Companies Act 2016 ("Act") does not require a formal approval from the shareholders and hence, it is not put forward for voting.

2. Directors' Fees and Benefits

Pursuant to Section 230(1) of the Companies Act 2016, ("the Act"), the fees and benefits payable to the Directors of the Company must be approved by shareholders at a general meeting.

Ordinary Resolution 1, if approved, Directors' fees payable to the NEDs will be paid on a quarterly basis in arrears, from the period of the financial year ending 31 March 2027 until the conclusion of the 21st AGM.

Benefits payable to the Directors for NEDs

The benefits payable to the Directors for NEDs has been reviewed by the Remuneration Committee and the Board of Directors of the Company, both of which have determined that such benefits are in the best interests of the Company and are in line with the Group's remuneration framework.

The benefits comprised of meeting allowance, travelling allowance and Board Committee allowances.

Ordinary Resolution 2, if approved, shareholders will authorise the payment of benefits to the Non-Executive Directors of an aggregate amount not exceeding RM300,000 for the period commencing from the conclusion of the 20th AGM until the conclusion of the 21st AGM of the Company.

3. Re-election of Directors Who Retire in Accordance with Clause 100 of the Company's Constitution

Clause 100 of the the Company's Constitution provides that one-third (1/3) of the Directors of the Company for the time being shall retire by rotation at an AGM of the Company.

For the purpose of determining the eligibility of the Directors to stand for re-election at the 20th AGM, the Nomination Committee ("NC") has considered the following:

(1) The assessment of the individual Director's level of contribution to the Board through each of their skills, experience and strength in qualities, fit and proper criteria assessment; and

(2) The level of independence demonstrated by each of the NEDs, and their ability to act in the best interests of the Company in decision-making, to ensure that they are independent of management and free from any business or other relationship which could materially interfere with the exercise of their independent judgement or the ability to act in the best interests of the Company.

NOTICE OF THE TWENTIETH ANNUAL GENERAL MEETING
(cont'd)

In line with the Malaysian Code on Corporate Governance 2021 ("MCCG 2021") and Paragraph 2.20A of the Main Market Listing Requirements ("MMLR"), the Board had, through the NC, conducted an assessment of independence of the NEDs, and also other criteria i.e. character, integrity, competence, experience and time commitment in effectively discharging their respective roles as Directors of the Company. The Directors were assessed based on performance criteria set in the areas of Board dynamics and participation, competency and capability, independence and objectivity, probity and personal integrity, contribution and performance together with their ability to make analytical inquiries and offer advice and guidance. Each of the NEDs has also provided his/her annual declaration/confirmation of independence bi-annually of 2026.

The Board accepted the NC's recommendation that the Directors who retire in accordance with Clause 100 of the Company's Constitution are eligible to stand for re-election. All these retiring Directors had abstained from deliberations and decisions on their own eligibility to stand for re-election at the relevant Board meeting.

4. Re-appointment of Auditors

Pursuant to Section 273(b) of the CA 2016, the term of office of the present Auditors, Messrs KPMG PLT, shall lapse at the conclusion of this AGM unless they are re-appointed by the shareholders to continue in office. Messrs KPMG PLT have indicated their willingness to continue their service until the conclusion of next AGM. The re-appointment of Messrs KPMG PLT as Auditors has met the relevant criteria prescribed by Paragraph 15.21 of the MMLR. This proposed Resolution 6, if passed, will also give the Directors of the Company, the authority to determine the remuneration of the Auditors.

EXPLANATORY NOTES ON SPECIAL BUSINESSES:

5. Authority to Allot Shares

Proposed authority to issue and allot shares by the Directors pursuant to Sections 75 and 76 of the CA 2016 and waiver of pre-emptive rights pursuant to the CA 2016.

Ordinary Resolution 7, if passed, will empower the Directors, from the conclusion of the 20th AGM, to issue not more than ten percent (10%) of the total number of issued shares of the Company for such purposes as they consider would be in the best interest of the Company without having to convene separate general meetings. Such issuance of shares will still be subject to the approvals of the Securities Commission and Bursa Securities. This authority, unless revoked or varied at a General Meeting, will expire at the end of the conclusion of the next AGM of the Company.

The waiver of pre-emptive rights pursuant to Section 85 of the CA 2016 to be read together with Clause 63 of the Constitution of the Company will allow the Directors of the Company to issue new shares of the Company which will rank equally to existing issued shares of the Company, to any person without having to offer new shares to all the existing shareholders of the Company prior to issuance of new shares in the Company under the general mandate.

The rationale for this resolution is to eliminate the need to convene general meeting(s) from time to time to seek shareholders' approval as and when the Company issues new shares and thereby reducing administrative time and cost associated with the convening of such meeting(s).

The mandate sought under Ordinary Resolution 7 above is a renewal of an existing mandate. Since the last renewal was sought, no shares were issued, and thus, no proceeds were raised.

If approved, the renewal of the general mandate above will provide the Company with flexibility for any potential fund-raising activities and there is no specific purpose and utilisation for the proceeds to be raised under this mandate. Hence, the proceeds to be raised, if any, may be used for funding future investments, working capital, repayment of bank borrowings and/or any acquisition.

NOTICE OF THE TWENTIETH ANNUAL GENERAL MEETING
(cont'd)

6. ***Proposed Renewal of Authority to allot and issue new ordinary shares in Power Root in relation to the Company's Dividend Reinvestment Plan***

Ordinary Resolution 8, if passed, is for the purpose of renewing a general mandate ("General Mandate for DRP") to provide the shareholders of Power Root the option to elect to reinvest their cash dividend in new ordinary shares in the Company. The General Mandate for DRP has been granted by the shareholders at the AGM of the Company held on 27 August 2025. This authority will, unless revoked or varied by the Company in general meeting, expire at the conclusion of the next AGM of the Company.

The waiver of pre-emptive rights pursuant to Section 85 of the Act and Clause 63 of the Constitution will allow the Directors of the Company to issue new shares of the Company which rank equally to existing issued shares of the Company, to any person without having to offer the new shares to all existing shareholders of the Company prior to issuance of new shares in the Company under the General Mandate for DRP.

7. ***Proposed Renewal of Share Buy-Back***

Ordinary Resolution 9, if passed, will allow the Company to purchase its own shares. The total number of shares purchased shall not exceed ten percent (10%) of the total number of issued shares of the Company. The audited retained earnings of the Company stood at RM17.2 million for audited retained earnings as at 31 March 2026. The General Mandate for Share Buy-Back has been granted by the shareholders at the AGM of the Company held on 27 August 2025. This authority will, unless revoked or varied by the Company in general meeting, expire at the conclusion of the next AGM of the Company.

Further information on the Proposed Share Buy-Back Renewal is set out in the Circular to Shareholders dated 28 July 2026.

8. ***Proposed Shareholders' Mandate***

Ordinary Resolution 10, if passed, will allow the Company and/or its subsidiaries to enter into recurrent related party transactions of a revenue or trading nature pursuant to the provisions of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Proposed Shareholders' Mandate"). This authority will expire at the conclusion of the next Annual General Meeting of the Company or the expiry of the period within which the next Annual General Meeting is required by law to be held, unless revoked or varied by an ordinary resolution of the shareholders of the Company in a general meeting, whichever is earlier.

Further information on the Proposed Shareholders' Mandate is set out in the Circular to Shareholders dated 28 July 2026.

STATEMENT ACCOMPANYING NOTICE OF THE TWENTIETH ("20th") ANNUAL GENERAL MEETING ("AGM")

1. DETAILS OF INDIVIDUALS WHO ARE STANDING FOR ELECTION AS DIRECTOR (EXCLUDING DIRECTORS STANDING FOR RE-ELECTION)

   No individual is seeking election as Director of the Company at the Twentieth Annual General Meeting except for the following Directors standing for **re-election** as follows:

1.	Mr. Ong Kheng Swee	Clause 100	Resolution 3
2.	Y.A.D Tengku Dato' Setia Putra Al-Haj Bin Tengku Azman Shah Al-Haj	Clause 100	Resolution 4
3.	Dato' Tea Choo Keng	Clause 100	Resolution 5

   The profile of the Directors standing for re-election is set out in the Board of Directors' Profile on pages 5 to 8 of the Annual Report 2026.

   The shareholdings in the Company and its subsidiaries of the Directors standing for re-election are set out in the Directors' Report and/or Analysis of Shareholdings on the page 185 to 187 of the Annual Report 2026.

   The Nominating and Remuneration Committee of the Company has assessed the performance, contribution and effectiveness of each Director including the fit and proper criteria of the Directors, their relevant skill sets and experience and the valuable insights they bring to the Board. Based on the satisfactory assessment outcome, the Board recommended the retiring Directors to be re-elected according to the resolutions put forth in the forthcoming AGM.

   The Directors standing for re-election have abstained from deliberation and participation of their own recommendation for re-election in the relevant Nominating and Remuneration Committee and Board meetings.

2. GENERAL MANDATE FOR ISSUE OF SECURITIES IN ACCORDANCE WITH PARAGRAPH 6.03(3) OF BURSA MALAYSIA SECURITIES BERHAD MAIN MARKET LISTING REQUIREMENTS

   Details of the general mandate/authority for Directors to allot and issue shares in the Company pursuant to Sections 75 and 76 of the Companies Act 2016 are set out in the Explanatory Notes of the Notice of AGM in the Annual Report 2026.

   If approved, the renewal of the general mandate above, will provide the Company with flexibility for potential fund-raising activities, including but not limited to further placement of shares to fund future investments, working capital, repayment of bank borrowings and/or any acquisition.

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FORM OF PROXY

POWER ROOT BERHAD
(Registration No. 200601013517 (733268-U))
Incorporated In Malaysia

No. of shares held	
CDS Account No.	

I/We ______________________________________ NRIC/Passport/Company No. ______________________
(full name in block capital)

of ____
(full address)

and telephone no./ email address. ____

being *a shareholder/ shareholders of **POWER ROOT BERHAD** (200601013517 (733268-U)) hereby appoint:

Full Name and Address (in Block Letters) (First Proxy)		**NRIC / Passport No.**	**No. of Shares**	**% of Shareholding**
Email:	**Contact No.:**			

*and/or

Full Name and Address (in Block Letters) (Second Proxy)		**NRIC / Passport No.**	**No. of Shares**	**% of Shareholding**
Email:	**Contact No.:**			

or failing *him/ her the Chairman of the Meeting as *my/ our proxy/ proxies to participate, speak and vote for *me/ us on *my/ our behalf at Twentieth ("20th") Annual General Meeting ("AGM") of the Company to be held at No. 1, Jalan Sri Plentong, Taman Perindustrian Sri Plentong, 81750 Masai, Johor on Friday, 28 August 2026 at 3.00 p.m. or any adjournment thereof.

*My/our proxy(ies) *is/are to vote as indicated by an "x" in the appropriate spaces below:

Ordinary Resolution No.		**First Proxy FOR**	**First Proxy AGAINST**	**Second Proxy FOR**	**Second Proxy AGAINST**
	ORDINARY BUSINESS				
1.	To sanction the payment of Directors' fees, payable on a quarterly basis in arrears, from the period of the financial year ending 31 March 2027 until the conclusion of the 21st AGM.				
2.	To approve the benefits payable to NED of an aggregate amount not exceeding RM300,000 for the period from the 20th AGM until the conclusion of the 21st AGM of the Company.				
	To re-elect the following Directors who retire in accordance with Clause 100 of the Company's Constitution and being eligible, offer themselves for re-election:-				
3.	Re-election of Mr. Ong Kheng Swee				
4.	Re-election of Y.A.D Tengku Dato' Setia Putra Al-Haj Bin Tengku Azman Shah Al-Haj				
5.	Re-election of Dato' Tea Choo Keng				
6.	To re-appoint Messrs KPMG PLT as Auditors of the Company and authorise the Directors to fix their remuneration.				
	SPECIAL BUSINESS				
7.	Proposed authority to issue and allot shares by the Directors pursuant to Sections 75 and 76 of the Companies Act 2016 ("CA 2016") and waiver of pre-emptive rights pursuant to the CA 2016				
8.	Proposed Renewal of the Authority to allot and issue new ordinary shares in Power Root Berhad for the purpose of the Company's Dividend Reinvestment Plan				
9.	Proposed Renewal of Share Buy-Back				
10.	Proposed Shareholders' Mandate				

Subject to the above stated voting instructions, *my/our proxy(ies) may vote or abstain from voting on any resolutions as *he/she/they may think fit.

** Strike out whichever is not desired*

____
Signature of Shareholder(s)/ Common Seal
Contact no:

Date:

Fold This Flap For Sealing

Notes:

1. *A member entitled to participate and vote at the Meeting is entitled to appoint a proxy or proxies to participate and vote in his stead. The proxy need not be a Member of the Company. There shall be no restriction as to the qualification of the proxy. A proxy appointed to participate and vote at a meeting of a company shall have the same rights as the member to speak at the meeting.*
2. *A member shall be entitled to appoint more than one (1) proxy (subject always to a maximum of two (2) proxies at each meeting) to participate and vote at the same meeting.*
3. *Where a member appoints more than one (1) proxy (subject always to a maximum of two (2) proxies at each meeting) the appointment shall be invalid unless he specifies the proportions of his holdings to be represented by each proxy.*
4. *Where a member of the Company is an exempt authorised nominee as defined under the Securities Industry (Central Depositories) Act 1991 ("SICDA") which holds ordinary shares in the Company for multiple beneficial owners in one (1) securities account ("omnibus account"), there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each omnibus accounts it holds. Where a member is an authorised nominee as defined under SICDA, it may appoint one (1) proxy in respect of each Securities Account it holds with ordinary shares of the Company standing to the credit of the said Securities Account.*
5. *The instrument appointing a proxy shall be in writing under the hand of the appointer or his attorney duly authorised in writing or if such appointer is a corporation under its common seal or the hand of its attorney.*
6. *The instrument appointing a proxy must be deposited at Suite 9D, Level 9, Menara Ansar, 65 Jalan Trus, 80888 IIBD, Johor not less than forty-eight (48) hours before the time appointed for holding the Meeting or any adjournment thereof. The latest date and time for lodgement of Proxy Form(s) is* ***Wednesday, 26 August 2026*** *at 3.00 p.m..*

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AFFIX
STAMP

THE SHARE REGISTRAR

POWER ROOT BERHAD
(Registration No. 200601013517 (733268-U))

Boardroom Share Registrars Sdn. Bhd.
11th Floor, Menara Symphony,
No. 5, Jalan Prof. Khoo Kay Kim, Seksyen 13,
46200 Petaling Jaya,
Selangor, Malaysia.

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PERSONAL DATA PRIVACY

By submitting the duly executed Proxy Form(s), the member and his/her proxy consent to the Company and/or its agents/service providers to collect, use and disclose the personal data therein in accordance with the Personal Data Protection Act 2010, for the purpose of the 20th AGM of the Company and any adjournment thereof.


KUASA KAU,
KAW
Alicafé
TONGKAT ALI DAN GINSENG
ORIGINAL 30g
KOPI PRACAMPUR
TONGKAT ALI DAN GINSENG
ORIGINAL
Kopi Pracampur dengan
Tongkat Ali dan Ginseng
Kandungan Bersih: 250ml
Tenaga Legenda™
KOPI
TONGKAT ALI
GINSENG
POWER ROOT