

# POWER ROOT BERHAD

Registration No. 200601013517 (733268-U)

(Incorporated in Malaysia)

## CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2021

(The figures below are unaudited)

	<u>INDIVIDUAL QUARTER</u>		<u>CUMULATIVE QUARTER</u>	
	Current Year Quarter	Preceding Year Quarter	Current Year To Date	Preceding Year To Date
	30 SEPTEMBER 2021 RM'000	30 SEPTEMBER 2020 RM'000	30 SEPTEMBER 2021 RM'000	30 SEPTEMBER 2020 RM'000
Revenue	80,832	79,676	155,511	163,592
Other income	723	794	1,268	1,237
Raw material used	(39,070)	(38,551)	(74,091)	(75,579)
Staff costs	(14,615)	(11,311)	(30,038)	(25,003)
Depreciation and amortisation expenses	(1,718)	(1,642)	(3,513)	(3,223)
Other operating expenses	(19,194)	(17,163)	(38,942)	(35,571)
Finance costs	(8)	(73)	(28)	(142)
<b>Profit before taxation</b>	<b>6,950</b>	<b>11,730</b>	<b>10,167</b>	<b>25,311</b>
Taxation	(1,308)	(3,258)	(2,481)	(6,100)
<b>Profit for the period</b>	<b>5,642</b>	<b>8,472</b>	<b>7,686</b>	<b>19,211</b>
<b>Other comprehensive income</b>				
Fair value of available for sale of financial assets	(18)	(157)	(108)	(123)
Translation differences on foreign operation	98	(543)	144	(536)
<b>Other comprehensive income net of tax</b>	<b>80</b>	<b>(700)</b>	<b>36</b>	<b>(659)</b>
<b>Total comprehensive income</b>	<b>5,722</b>	<b>7,772</b>	<b>7,722</b>	<b>18,552</b>
<b>Profit attributable to:</b>				
Owners of the Company	5,598	8,453	7,606	19,185
Non-controlling interests	44	19	80	26
	<b>5,642</b>	<b>8,472</b>	<b>7,686</b>	<b>19,211</b>
<b>Total comprehensive income attributable to:</b>				
Owners of the Company	5,674	7,774	7,636	18,548
Non-controlling interests	48	(2)	86	4
	<b>5,722</b>	<b>7,772</b>	<b>7,722</b>	<b>18,552</b>
<b>Earnings per share attributable to owners of the Company(sen)</b>				
Basic (note B12)	1.3	2.0	1.8	4.6
Diluted (note B12)	1.3	1.9	1.8	4.3

(The Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Annual Financial Report for the financial year ended 31 March 2021)

# POWER ROOT BERHAD

Registration No. 200601013517 (733268-U)

(Incorporated in Malaysia)

## CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

AS AT 30 SEPTEMBER 2021

(The figures below are unaudited)

	(Unaudited) As at 30 SEPTEMBER 2021 RM'000	(Audited) As at 31 MARCH 2021 RM'000
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	97,117	98,915
Investment properties	8,933	8,947
Other investments	2,387	2,479
Deferred tax assets	3,002	1,941
	111,439	112,282
<b>Current assets</b>		
Inventories	52,290	64,136
Trade and other receivables	90,066	79,880
Fixed deposits	-	1,036
Cash and bank balances	94,451	85,096
Tax recoverable	8,097	6,296
	244,904	236,444
<b>TOTAL ASSETS</b>	356,343	348,726
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity holders of the parent</b>		
Share capital	254,414	251,524
Other reserves	4,478	7,908
Retained earnings	9,455	6,098
	268,347	265,530
<b>Non-controlling interests</b>	557	471
<b>TOTAL EQUITY</b>	268,904	266,001
<b>Non-current liabilities</b>		
Loans and borrowings	34	191
<b>Current liabilities</b>		
Trade and other payables	84,806	75,684
Loans and borrowings	413	511
Dividend payable	2,186	6,339
	87,405	82,534
<b>TOTAL LIABILITIES</b>	87,439	82,725
<b>TOTAL EQUITY AND LIABILITIES</b>	356,343	348,726
Net assets per share attributable to ordinary equity holders of the parent (RM)	0.63	0.63

Notes:-

(The Unaudited Condensed Consolidated Statements of Financial Position should be read in conjunction with the Audited Annual Financial Report for the financial year ended 31 March 2021)

# POWER ROOT BERHAD

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## CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2021

(The figures below are unaudited)

	Current Year To Date	Preceding Year To Date
	30 SEPTEMBER 2021 RM'000	30 SEPTEMBER 2020 RM'000
<b>Cash flows from operating activities</b>		
Profit before tax	10,167	25,311
Adjustments for:-		
Amortisation of intangible assets	-	6
Bad debts written off	-	3
Depreciation on investment properties	48	32
Depreciation on property, plant and equipment	3,465	3,185
(Gain)/Loss on disposal of property, plant and equipment	(127)	4
Loss on disposal of other investments	-	24
Finance costs	28	142
Finance income	(328)	(407)
Reversal of impairment loss on property, plant and equipment	-	(180)
Property, plant and equipment written off	-	160
Reversal of impairment loss on trade receivables	(96)	(510)
Impairment loss on other investment	170	-
Unrealised loss on foreign exchange	163	603
Equity settled share-based payment transactions	239	265
Dividend income from other investment	(92)	-
Write down of inventories	395	272
Operating profit before changes in working capital	14,032	28,910
Changes in working capital:-		
Changes in inventories	11,451	(9,490)
Changes in trade and other receivables	(10,255)	15,814
Changes in trade and other payables	9,122	(15,294)
Cash generated from operations	24,350	19,940
Interest received	328	407
Tax paid	(5,333)	(4,921)
Net cash generated from operating activities	19,345	15,426
<b>Cash flows from investing activities</b>		
Acquisition of property, plant and equipment		
- property, plant and equipment	(1,698)	(10,078)
- investment properties	(34)	(7,346)
Proceeds from disposal of other investment	-	89
Increase in other investment	(183)	(608)
Dividend income from other investment	92	-
Proceeds from disposal of property, plant and equipment	235	35
Net cash used in investing activities	(1,588)	(17,908)
<b>Cash flows from financing activities</b>		
Dividend paid to owners of the Company	(8,402)	(41,387)
Interest paid	(28)	(142)
Repayment of other short-term bank borrowings	-	(2,653)
Proceeds from issue of share capital	2,199	16,957
Net (purchase)/sale of treasury shares	(3,008)	6,850
Repayment of hire purchase obligations	(256)	(274)
Subscription of shares by non-controlling interests in subsidiaries	-	324
Net cash used in financing activities	(9,495)	(20,325)
<b>Net increase/(decrease) in cash and cash equivalents</b>	8,262	(22,807)
<b>Effects of changes in foreign exchange rates</b>	57	(262)
<b>Cash and cash equivalents at beginning of the period</b>	86,132	110,073
<b>Cash and cash equivalents at end of the period</b>	94,451	87,004
<b>Cash and cash equivalents comprise:</b>		
Fixed deposits with licensed banks	-	1,699
Cash and bank balances	94,451	85,305
	94,451	87,004

(The Unaudited Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Audited Annual Financial Report for the financial year ended 31 March 2021)

# POWER ROOT BERHAD

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## CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE SECOND QUARTER ENDED

30 SEPTEMBER 2021

(The figures below are unaudited)

	Attributable to owners of the Company							Non-controlling interest	Total equity
	Share capital	Treasury shares	Non-distributable Exchange fluctuation reserve	Fair value reserve	Share option reserve	Distributable Retained earnings	Total		
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
At 1 April 2020	230,942	(6,263)	2,684	(217)	8,440	17,675	253,261	477	253,738
Profit for the period	-	-	-	-	-	19,185	19,185	26	19,211
Other comprehensive income for the period	-	-	(514)	-	-	-	(514)	(22)	(536)
- Translation differences on foreign operation	-	-	(514)	-	-	-	(514)	(22)	(536)
- Equity investment measured at fair value through other comprehensive expenses	-	-	-	(123)	-	-	(123)	-	(123)
<b>Total comprehensive income for the period</b>	-	-	(514)	(123)	-	19,185	18,548	4	18,552
Contributions by and distribution to owners of the Company	726	-	-	-	(119)	-	607	-	607
- Issue of ordinary shares pursuant to the ESOS	16,350	-	-	-	-	-	16,350	-	16,350
- Warrant	-	-	-	-	265	-	265	-	265
- Share-based payment transaction	-	6,445	-	-	-	1,599	8,044	-	8,044
- Treasury shares sold	-	(1,194)	-	-	-	-	(1,194)	-	(1,194)
- Own shares acquired	-	-	-	-	-	(27,044)	(27,044)	-	(27,044)
- Dividends to owners of the Company	17,076	5,251	-	-	146	(25,445)	(2,972)	-	(2,972)
Changes in ownership interests in subsidiaries	-	-	-	-	-	251	251	73	324
<b>Total transactions with owners of the Company</b>	17,076	5,251	-	-	146	(25,194)	(2,721)	73	(2,648)
At 30 September 2020	248,018	(1,012)	2,170	(340)	8,586	11,666	269,088	554	269,642
At 1 April 2021	251,524	(3,090)	2,276	(120)	8,842	6,098	265,530	471	266,001
Profit for the period	-	-	-	-	-	7,606	7,606	80	7,686
Other comprehensive income for the period	-	-	138	-	-	-	138	6	144
- Translation differences on foreign operation	-	-	138	-	-	-	138	6	144
- Equity investment measured at fair value through other comprehensive expenses	-	-	-	(108)	-	-	(108)	-	(108)
<b>Total comprehensive income for the period</b>	-	-	138	(108)	-	7,606	7,636	86	7,722
Contributions by and distribution to owners of the Company	2,890	-	-	-	(691)	-	2,199	-	2,199
- Issue of ordinary shares pursuant to the ESOS	-	-	-	-	239	-	239	-	239
- Share-based payment transaction	-	(3,008)	-	-	-	-	(3,008)	-	(3,008)
- Own shares acquired	-	-	-	-	-	(4,249)	(4,249)	-	(4,249)
- Dividends to owners of the Company	2,890	(3,008)	-	-	(452)	(4,249)	(4,819)	-	(4,819)
<b>Total transactions with owners of the Company</b>	2,890	(3,008)	-	-	(452)	(4,249)	(4,819)	-	(4,819)
At 30 September 2021	254,414	(6,098)	2,414	(228)	8,390	9,455	268,947	557	268,904

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Annual Financial Report for the financial year ended 31 March 2021)

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## **EXPLANATORY NOTES IN ACCORDANCE WITH MFRS 134**

### **A1. Basis of Preparation**

The unaudited condensed consolidated interim financial statements for the second quarter ended 30 September 2021 have been prepared in accordance with Malaysia Financial Reporting Standards (“MFRS”) 134 Interim Financial Reporting and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”). The unaudited condensed consolidated interim financial statements of the Power Root Berhad (“Power Root”) and its subsidiaries, namely Power Root (M) Sdn. Bhd., Power Root Marketing Sdn. Bhd., Power Root Manufacturing Sdn. Bhd., Power Root Nenergy Sdn. Bhd., Power Impian International Sdn. Bhd., Power Root Distributor Sdn. Bhd., Ali Cafe Sdn. Bhd., Power Root Support Services Sdn. Bhd., PT Natbio Marketing Indonesia, Power Root (Shanghai) Food Trading Co. Ltd., Power Root HK-China Co. Ltd., PR Global Assets Limited, Power Root ME FZCO, PRME Food Manufacturing LLC (*formerly known as PRME Foodstuff Trading LLC*), Alicafe Roasters Sdn Bhd, Superwrapz International Sdn. Bhd. and French Patisserie Sdn. Bhd. (*formerly known as Ah Huat International Sdn. Bhd.*) (collectively known as “Power Root Group” or “The Group”), should be read in conjunction with the audited financial statements for the financial year ended 31 March 2021.

The accounting policy and method of computation adopted in these interim financial statements of the Group are consistent with those adopted for the annual financial statements for the financial year ended 31 March 2021.

### **A2. Audit Report of Preceding Annual Financial Statements**

The audited financial statements of the Group for the financial year ended 31 March 2021 were not subject to any qualification.

### **A3. Seasonality or Cyclical Factors**

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

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

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

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### **A5. Material Change in Estimates**

There were no material changes in estimates of amounts reported that have a material effect on the results for the quarter under review.

### **A6. Issuance, Cancellations, Repurchases, Resale and Repayments of Debt and Equity Securities**

There were no issuance, cancellations, repurchases, resale and repayments of debt and equity securities for the quarter under review other than the following:

- Issuance of 3,024,000 new ordinary share at an exercise price of RM 0.563 each pursuant to the Employees Share Option Scheme.
- Repurchase of 2,245,500 of its own shares from the open market for a total consideration of RM3,008,437 for the current financial period. The repurchase transactions were financed by internally generated funds. The shares purchased are being held as treasury shares in accordance with Section 127(4) of the Companies Act, 2016.

### **A7. Dividend Paid**

A fourth interim single tier dividend of 0.5 sen per ordinary share in respect of the financial year ended 31 March 2021, was paid on 12 July 2021.

### **A8. Segmental Reporting**

The Group operates principally in Malaysia with the manufacturing and distribution of beverages products (i.e. Fast Moving Consumers Goods) being the core business of the Group. The Group's assets and liabilities are basically 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 includes the manufacturing and marketing companies in Malaysia, while the overseas entities include the marketing companies overseas in Middle East, China and Hong Kong. Non-reportable entities include the rest of subsidiaries.

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 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.

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**A8. Segmental Reporting (Cont'd)****Current quarter ended 30 September 2021**

	<b>Reportable Segment</b>		<b>Non-Reportable Segment</b>	<b>Total RM'000</b>
	<b>Malaysia Entities RM'000</b>	<b>Overseas Entities RM'000</b>	<b>Other Entities RM'000</b>	
Segment Profit	<u>8,305</u>	<u>292</u>	<u>(392)</u>	<u>8,205</u>
<i>Included in the measure of segment profit are:</i>				
Revenue from external customers	66,764	13,937	131	80,832
Inter-segment revenue	<u>17,056</u>	<u>982</u>	<u>(28)</u>	<u>18,010</u>

**Current year to date 30 September 2021**

	<b>Reportable Segment</b>		<b>Non-Reportable Segment</b>	<b>Total RM'000</b>
	<b>Malaysia Entities RM'000</b>	<b>Overseas Entities RM'000</b>	<b>Other Entities RM'000</b>	
Segment Profit	<u>12,903</u>	<u>44</u>	<u>(642)</u>	<u>12,305</u>
<i>Included in the measure of segment profit are:</i>				
Revenue from external customers	123,108	32,182	221	155,511
Inter-segment revenue	<u>34,488</u>	<u>1,573</u>	<u>169</u>	<u>36,230</u>

Reconciliation of reportable segment profit:

	<b>Current quarter ended 30 September 2021 RM'000</b>	<b>Current year to date 30 September 2021 RM'000</b>
Total segment profit	8,205	12,305
Consolidation adjustments	<u>(1,255)</u>	<u>(2,138)</u>
Total consolidated profit	<u>6,950</u>	<u>10,167</u>

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### A8. Segmental Reporting (Cont'd)

Analysis of revenue by geographical segment for the period ended 30 September 2021:

	<b>Current quarter ended</b>	<b>Current year to date</b>
	<b>30 September 2021</b>	<b>30 September 2021</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Revenue</b>		
Malaysia	49,036	93,176
Overseas:		
- Middle East	22,348	41,968
- Other	9,448	20,367
	<u>80,832</u>	<u>155,511</u>

### A9. Material Events Subsequent to the end of the Quarter under review

As at 19 October 2021, Power Root ME FZCO, a subsidiary of Power Root Berhad, has increased its shareholding in its subsidiary, PRME Food Manufacturing L.L.C, from 49% to 100%. There was no financial impact arising from the increase in the shareholding to become a wholly owned subsidiary company.

### A10. Changes in the composition of the Group

There were no changes in the composition of the Group during the quarter under review.

### A11. Changes in Contingent Liabilities or Contingent Assets

There were no contingent liabilities or contingent assets that have arisen since the last annual balance sheet date up to the date of this report.

### A12. Material Capital Commitments

The outstanding capital commitments at the end of the current quarter are as follows:

	<b>Current quarter ended</b>
	<b>30 September 2021</b>
	<b>RM'000</b>
<b>Contracted but not provided for :-</b>	
Property, plant and equipment	8,556

### A13. Material Related Party Transactions

There were no material transactions entered by the Group with any related party.



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### **B. ADDITIONAL INFORMATION REQUIRED BY APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES**

#### **B1. Review of Group's Results for the Quarter Ended 30 September 2021**

The Group recorded a revenue of RM 80.8 million for the second quarter ended 30 September 2021 representing an increase of RM 1.1 million or 1.4% as compared to the previous year's corresponding quarter of RM 79.7 million. The increase was mainly attributable to higher revenue for the local market in the current quarter compared to the corresponding quarter in the previous year.

The Group recorded a profit before tax of RM 7.0 million for the current quarter which was a decrease of RM 4.7 million from the previous year's corresponding quarter's profit before tax of RM 11.7 million. Despite the higher revenue, the profit before tax was lower mainly due to higher spending in advertising and marketing expenses in current quarter as compared to preceding year's corresponding quarter.

#### **B2. Variation of Results for the Current Quarter Ended 30 September 2021 against the Immediate Preceding Quarter**

The Group recorded a revenue of RM 80.8 million for the current quarter, representing an increase of RM 6.1 million or 8.2% when compared to the revenue recorded for the immediate preceding quarter ended 30 June 2021 of RM 74.7 million. The increase was mainly attributable to higher revenue for the local and export market in the current quarter compared to the immediate preceding quarter.

The Group's profit before tax of RM 7.0 million for the current quarter, showed an increase of RM 3.8 million or 118.8% when compared to the profit before tax of RM 3.2 million for the immediate preceding quarter ended 30 June 2021. The higher profit before tax in the current quarter was mainly due to higher revenue coupled with lower advertising and marketing expenses in the current quarter as compared to the immediate preceding quarter.

#### **B3. Group's Prospects for the financial year ending 31 March 2022 ("FYE 2022")**

The Group remains cautious on its prospects for the financial year. In addition to the impending implementation of sugar tax on premix beverages announced in the recent Malaysian Tax Budget 2022, the continuing global supply chain disruptions, increase in raw material prices as well as the shortage of manpower will and have had resulted in higher production costs.

Despite of the challenging environment, Power Root will continue to improve operational efficiency and optimise our sales force distribution.

#### **B4. Variance of Profit Forecast**

There was no profit forecast made during the financial period under review.

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### B5. Tax Expense

Taxation comprises the following:-

	Individual quarter ended		Cumulative quarter ended	
	30 September 2021 RM'000	30 September 2020 RM'000	30 September 2021 RM'000	30 September 2020 RM'000
In respect of the current period:-				
Taxation	1,590	2,303	3,542	5,685
Deferred taxation income	(282)	955	(1,061)	415
	<u>1,308</u>	<u>3,258</u>	<u>2,481</u>	<u>6,100</u>
In respect of the previous period:-				
Taxation	-	-	-	-
Deferred taxation expenses	-	-	-	-
	<u>1,308</u>	<u>3,258</u>	<u>2,481</u>	<u>6,100</u>

### B6. Notes to the Statements of Profit or Loss and Other Comprehensive Income

	Individual quarter ended 30 September		Cumulative quarter ended 30 September	
	2021 RM'000	2020 RM'000	2021 RM'000	2020 RM'000
Depreciation and amortisation	1,718	1,642	3,513	3,223
(Gain)/Loss on foreign exchange	(113)	708	(327)	616
(Gain)/Loss on disposal of				
- property, plant and equipment	(107)	4	(127)	4
- other investments	-	-	-	24
Property, plant and equipment written off	-	-	-	160
Bad debts written off	-	3	-	3
(Reversal of impairment loss)/impairment loss on				
- property, plant and equipment	-	-	-	(180)
- trade receivables	(87)	(518)	(96)	(510)
- investment in other investment	170	-	170	-
Dividend income from other investment	(14)	-	(92)	-
Finance income	(191)	(150)	(328)	(407)
Finance costs	8	73	28	142
Write down of inventories	229	86	395	272

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### **B7. Group Borrowings and Debt Securities**

The Group's borrowings, all repayable in Ringgit Malaysia and unsecured, as at the end of the quarter under review are as follows:

	<b>RM'000</b>
<u>Short Term Borrowings</u>	
Hire purchase liabilities	413
	<u>413</u>
<u>Long Term Borrowings</u>	
Hire purchase liabilities	34
<b>Total</b>	<b><u>447</u></b>

The Group does not have any foreign borrowings and debts securities as at the date of this report.

### **B8. Material Litigation**

The Group is not engaged in any material litigation either as plaintiff or defendants and the Directors do not have any knowledge of any proceedings pending or threatened against the Group as at the date of this report.

### **B9. Dividend Proposed**

The Board of Directors has proposed to declare a second interim single tier dividend of 1.2 sen per ordinary share in respect of the financial year ending 31 March 2022. The date of entitlement will be announced at a later date.

### **B10. Derivatives**

There were no outstanding derivatives at the end of the quarter under review.

### **B11. Disclosure of gains/losses arising from fair value changes of financial liabilities**

The Group did not have any financial liabilities measured at fair value through profit and loss at the end of the quarter under review.

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### B12. Earnings Per Share ("EPS")

#### Basic EPS

	Current quarter ended		Cumulative quarter ended	
	30 September 2021	30 September 2020	30 September 2021	30 September 2020
Profit attributable to owners of the Company (RM'000)	5,598	8,453	7,606	19,185
Weighted average number of shares in issue ('000)	425,692	419,119	424,452	414,333
Basic EPS (sen)	<u>1.3</u>	<u>2.0</u>	<u>1.8</u>	<u>4.6</u>

Basic EPS is calculated by dividing the net profit attributable to the ordinary equity holders of the parent by the weighted average number of ordinary shares in issue during the period.

#### Diluted EPS

	Current quarter ended		Cumulative quarter ended	
	30 September 2021	30 September 2020	30 September 2021	30 September 2020
Profit attributable to owners of the Company (RM'000)	5,598	8,453	7,606	19,185
Weighted average number of ordinary shares ('000)	425,692	419,119	424,452	414,333
Effect of share option in issue and warrants conversion ('000)	6,245	34,105	8,165	35,258
Total weighted average number of ordinary shares ('000) (diluted)	431,937	453,224	432,617	449,591
Diluted EPS (sen)	<u>1.3</u>	<u>1.9</u>	<u>1.8</u>	<u>4.3</u>

The diluted EPS is calculated by dividing the net profit attributable to the equity holder of the parent by the weighted average number of ordinary share in issue during the financial period, adjusted for the dilutive effects of all potential ordinary shares, ie Employees Share Option Scheme and warrants conversion.