OVERSEA ENTERPRISE BERHAD

Registration No. 199401031473 (317155-U)

(Incorporated in Malaysia)

REPORT FOR THE
FOURTH QUARTER ENDED
30 JUNE 2026

Contents

OVERSEA ENTERPRISE BERHAD 199401031473 (317155-U)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FOURTH QUARTER ENDED 30 JUNE 2026

		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	
		Individual Quarter		Cumulative Quarter	
		Current Quarter Ended	Preceding Year Corresponding Quarter Ended	Current Year to Date Ended	Preceding Year Corresponding Period Ended
		30-Jun-26	30-Jun-25	30-Jun-26	30-Jun-25
	Note	RM'000	RM'000	RM'000	RM'000
REVENUE		**13,441**	**16,554**	**69,840**	**N/A**
COST OF SALES		(6,919)	(7,846)	(32,781)	N/A
GROSS PROFIT		**6,522**	**8,708**	**37,059**	**N/A**
OTHER OPERATING INCOME		1,977	8,213	10,408	N/A
SELLING AND DISTRIBUTION EXPENSES		(10,859)	(13,018)	(45,582)	N/A
ADMINISTRATIVE EXPENSES		(4,684)	(6,060)	(11,955)	N/A
SHARE OF LOSS ON INVESTMENT IN AN ASSOCIATE		(300)	-	(300)	-
LOSS FROM OPERATIONS		(7,344)	(2,157)	(10,370)	N/A
FINANCE COSTS		(1,404)	(5,278)	(5,303)	N/A
LOSS BEFORE TAXATION	B6	**(8,748)**	**(7,435)**	**(15,673)**	**N/A**
TAXATION	B5	(123)	266	(262)	N/A
LOSS FOR THE FINANCIAL PERIOD / YEAR		**(8,871)**	**(7,169)**	**(15,935)**	**N/A**
OTHER COMPREHENSIVE INCOME / (LOSS)					
Item that may be reclassified subsequently to profit or loss					
- Foreign currency translation difference		16	-	-	N/A
Item that may not be reclassified subsequently to profit or loss					
- Fair value changes of equity investments		(3,275)	(462)	(2,992)	N/A
- Revaluation surplus on property, plant and equipment		-	4,964	-	N/A
TOTAL OTHER COMPREHENSIVE (LOSS) / INCOME		(3,259)	4,502	(2,992)	N/A
TOTAL COMPREHENSIVE LOSS FOR THE PERIOD / YEAR		(12,130)	(2,667)	(18,927)	N/A
LOSS FOR THE FINANCIAL PERIOD / YEAR ATTRIBUTABLE TO:					
Owners of the Company		(8,871)	(7,169)	(15,935)	N/A
TOTAL COMPREHENSIVE LOSS ATTRIBUTABLE TO:					
Owners of the Company		(12,130)	(2,667)	(18,927)	N/A
Loss per share (sen):					
- Basic	B11	(0.39)	(0.32)	(0.70)	N/A

Notes:

(i) The financial year end has been changed from 31 March to 30 June for financial period 2025. As such, there are no comparative figures for the year-to-date period ended 30 June 2026. Comparative figures for the comparative quarter ended are disclosed for reference purpose only.

(ii) Basic earnings per share for the quarter and financial period is calculated based on the profit divided by the weighted average number of ordinary shares for the quarter and financial period respectively.

(iii) The unaudited condensed consolidated statements of comprehensive income should be read in conjunction with the annual audited accounts for the financial year ended 30 June 2025 and the accompanying explanatory notes attached to this interim financial report.

OVERSEA ENTERPRISE BERHAD 199401031473 (317155-U)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
FOR THE FOURTH QUARTER ENDED 30 JUNE 2026

	Note	(UNAUDITED) As at 30 June 26 RM'000	(AUDITED) As at 30 Jun 2025 RM'000
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment		67,618	73,836
Investment properties		4,959	4,290
Right-of-use assets		57,051	56,376
Investment in an associate		-	-
Other investments		87	3,079
Intangible assets		45	60
Lease receivable		34,080	34,154
Deferred tax asset		18,342	18,324
		182,182	190,119
CURRENT ASSETS			
Inventories		13,006	14,235
Receivable		26,392	20,019
Lease receivable		74	69
Tax assets		1,138	805
Other investment		104	6,778
Deposits, cash and bank balances		12,782	12,332
		53,496	54,238
TOTAL ASSETS		**235,678**	**244,357**
EQUITY AND LIABILITIES			
EQUITY			
Share capital		155,070	155,070
Treasury shares		(836)	(836)
Reserves		(46,624)	(27,697)
Total equity		107,610	126,537
NON-CURRENT LIABILITIES			
Borrowings	B8	32	-
Lease liabilities	B8	73,630	71,377
Deferred tax liabilities		24,560	24,487
		98,222	95,864
CURRENT LIABILITIES			
Payables		19,946	18,278
Borrowings	B8	6,602	1,073
Lease liabilities	B8	3,286	2,555
Tax liabilities		12	50
		29,846	21,956
TOTAL LIABILITIES		128,068	117,820
TOTAL EQUITY AND LIABILITIES		**235,678**	**244,357**
Net Assets Per Share Attributable to ordinary equity holders of the Company (RM)		0.05	0.06

Notes:-

(i) The unaudited condensed statement of financial position should be read in conjunction with the annual audited accounts for the financial year ended 30 June 2025 and the accompanying explanatory notes attached to this interim financial report.

OVERSEA ENTERPRISE BERHAD 199401031473 (317155-U)

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

	Attributable to equity holders of the Company						
			<-----------Non-distributable----------->			Distributable	
	Share Capital RM'000	Treasury Shares RM'000	Fair Value Reserve RM'000	Revaluation Reserve RM'000	Foreign Exchange Translation Reserve RM'000	Accumulated Losses RM'000	Total Equity RM'000
12 Months ended 30 June 2026							
Balance as at 1 July 2025	155,070	(836)	(12,289)	24,807	(1)	(40,214)	126,537
Loss for the financial year	-	-	-	-	-	(15,935)	(15,935)
Other comprehensive loss for the year							
- fair value changes of equity instruments	-	-	(2,992)	-	-	-	(2,992)
Total comprehensive loss for the year	-	-	(2,992)	-	-	(15,935)	(18,927)
Amortisation of revaluation reserve	-	-	-	(344)	-	344	-
Balance as at 30 June 2026	**155,070**	**(836)**	**(15,281)**	**24,463**	**(1)**	**(55,805)**	**107,610**
15 Months ended 30 June 2025							
Balance as at 1 April 2024							
- as previously reported	155,070	(836)	(10,069)	23,107	-	(30,078)	137,194
- prior year adjustment	-	-	-	(2,813)	-	(261)	(3,074)
- as restated	155,070	(836)	(10,069)	20,294	-	(30,339)	134,120
Loss after taxation for the period	-	-	-	-	-	(10,324)	(10,324)
Other comprehensive loss for for the period							
- fair value changes of equity instruments	-	-	(2,220)	-	-	-	(2,220)
- Revaluation surplus on:							
- Property, plant and equipment	-	-	-	4,911	-	-	4,911
- Right-of-use assets	-	-	-	700	-	-	700
- less: deferred tax	-	-	-	(649)	-	-	(649)
- foreign currency translation difference	-	-	-	-	(1)	-	(1)
Total comprehensive (loss) / income for the period	-	-	(2,220)	4,962	(1)	(10,324)	(7,583)
Amortisation of revaluation reserve	-	-	-	(449)	-	449	-
Balance as at 30 June 2025	**155,070**	**(836)**	**(12,289)**	**24,807**	**(1)**	**(40,214)**	**126,537**

Note:-

(i) The unaudited condensed consolidated statements of changes in equity should be read in conjunction with the annual audited accounts for the financial year ended 30 June 2025 and the accompanying explanatory notes attached to this interim financial report.

OVERSEA ENTERPRISE BERHAD 199401031473 (317155-U)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FOURTH QUARTER ENDED 30 JUNE 2026

	(UNAUDITED)	(AUDITED)
	Current Period to Date Ended	Preceding Year to Date Ended
	12 months	15 months
	30-Jun-26	30-Jun-25
	RM'000	RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before taxation	(15,673)	(9,796)
Adjustments for:-		
Amortisation of intangible assets	15	20
Bad debts written off	49	-
Depreciation of property, plant and equipment	9,227	8,819
Depreciation of right-of-use asset	6,990	6,114
Distribution income from unit trust net of non-allowable expenses	(21)	(276)
Expenses related to short-term lease		
- premises	1,684	3,189
- plant and machinery	290	142
Gain on disposal of:		
- property, plant and equipment	-	(468)
- other investment	(73)	(47)
(Gain)/Loss on fair value adjustment on		
- investment properties	-	274
- other investments	-	(306)
Gain on remeasurement of right-of-use asset	-	(1,980)
Gain on termination of right-of-use asset	-	(4)
Impairment loss for:		
- property, plant and equipment	-	1,380
- trade receivables	2,252	2,261
- other receivables	-	189
Interest expense on lease liabilities	5,260	5,970
Interest expense	42	8
Interest income from lease receivable	(2,356)	(2,729)
Interest income	(188)	(458)
Property, plant and equipment written off	6	11
Reversal of impairment loss on:		
- other investments	(73)	-
- trade and other receivables	(137)	(254)
Share of loss on investment in an associate	300	-
Operating profit before working capital changes	7,594	12,059
Inventories	1,229	(2,347)
Receivables	(8,536)	(11,763)
Payables	1,668	4,786
Other investments	-	306
CASH FROM OPERATIONS	1,955	3,041
Interest paid	(42)	(8)
Interest paid for lease liabilities	(5,260)	(5,970)
Short-term lease payment	(1,974)	(3,331)
Income tax paid	(1,029)	(2,006)
Income tax refunded	451	61
NET CASH FOR OPERATING ACTIVITIES	(5,899)	(8,213)

OVERSEA ENTERPRISE BERHAD 199401031473 (317155-U)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FOURTH QUARTER ENDED 30 JUNE 2026

	(UNAUDITED) Current Year to Date Ended 12 months 30-Jun-26 RM'000	(AUDITED) Preceding Year to Date Ended 15 months 30-Jun-25 RM'000
CASH FLOWS FROM INVESTING ACTIVITIES		
Additional for investment properties	(69)	-
Interest received	188	458
Distribute income received	21	276
Payment for intangible assets	-	(16)
Net withdrawal/(placement) of deposits pledged with licensed banks	29	(9)
Investment in associate company	(300)	-
Proceed from disposal of:		
- property, plant and equipment	-	1,418
- other investments	132	-
- short-term investments	14	47
Purchase of property, plant and equipment	(2,886)	(10,673)
Repayment from lease receivable	2,425	2,680
NET CASH FOR INVESTING ACTIVITIES	(446)	(5,819)
CASH FLOWS FROM FINANCING ACTIVITIES		
HP facilities granted	229	-
Repayment of hire purchase obligations	(362)	(21)
Repayment of lease liabilities on right-of-use assets	(5,181)	(3,948)
NET CASH FOR FINANCING ACTIVITIES	(5,314)	(3,969)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(11,659)	(18,001)
EFFECT OF FOREIGN EXCHANGE TRANSLATION	-	(1)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD	17,589	35,591
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD	5,930	17,589
CASH AND CASH EQUIVALENTS COMPRISES:-		
Investment in unit trust	104	6,778
Deposit, cash and bank balances	12,782	12,332
	12,886	19,110
Less :		
Deposits pledged to banks	(427)	(456)
Bank overdrafts	(6,529)	(1,065)
	5,930	17,589

Note:-

(i) The unaudited condensed statement of financial position should be read in conjunction with the annual audited accounts for the financial year ended 30 June 2025 and the accompanying explanatory notes attached to this interim financial report.