



ORIENTAL KOPI HOLDINGS BERHAD

(Registration No. 202401007447 (1553297-V))
(Incorporated in Malaysia under the Companies Act 2016)

UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 DECEMBER 2024

Alliance Islamic Bank Berhad ("**AIS**"), being the Sponsor, was responsible for the admission of Oriental Kopi Holdings Berhad to the ACE Market of Bursa Malaysia Securities Berhad on 23 January 2025. AIS assumes no responsibility for the contents of this unaudited interim financial report for the first quarter ended 31 December 2024.

ORIENTAL KOPI HOLDINGS BERHAD

(Registration No: 202401007447 (1553297-V))
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME ⁽¹⁾

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT QUARTER 31.12.2024 Unaudited RM'000	PRECEDING CORRESPONDING QUARTER 31.12.2023 ⁽²⁾ Unaudited RM'000	CURRENT YEAR-TO- DATE 31.12.2024 Unaudited RM'000	PRECEDING YEAR-TO- DATE 31.12.2023 ⁽²⁾ Unaudited RM'000
Revenue	97,830	N/A	97,830	N/A
Cost of sales	(72,508)	N/A	(72,508)	N/A
Gross profit	25,322	N/A	25,322	N/A
Other income	568	N/A	568	N/A
Selling and distribution expenses	(4,390)	N/A	(4,390)	N/A
Administrative expenses #	(3,220)	N/A	(3,220)	N/A
Share of result of a joint venture	(54)	N/A	(54)	N/A
Profit from operations	18,226	N/A	18,226	N/A
Finance costs	(933)	N/A	(933)	N/A
Profit before taxation	17,293	N/A	17,293	N/A
Income tax expenses	(4,200)	N/A	(4,200)	N/A
Profit after taxation	13,093	N/A	13,093	N/A
Other comprehensive income	-	N/A	-	N/A
Total comprehensive income for the financial years/periods	13,093	N/A	13,093	N/A
Total comprehensive income for the financial years / periods attributable to:				
Owners of the company	13,093	N/A	13,093	N/A
Basic and diluted earnings per share (sen) ⁽³⁾ ⁽⁴⁾	0.83	N/A	0.83	N/A

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME ⁽¹⁾

Notes:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income are disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus of the Company dated 6 January 2025 in relation to its initial public offering ("**IPO**") ("**Prospectus**") and the accompanying explanatory notes attached in the interim financial report.
- (2) This is the first interim financial report for the first quarter ended 31 December 2024 being announced in compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("**Bursa Securities**") ("**Listing Requirements**"). There are no comparative figures for the preceding corresponding quarter and period as there is no interim financial report prepared for the comparative period concerned.
- (3) Computed based on profit attributable to owners of the Company divided by the weighted average number of ordinary shares of 1,581,899,000 units after the acquisitions but prior to the IPO of the Company.
- (4) The diluted earnings per share of the Company is equivalent to the basic earnings per share as the Company does not have convertible options at the end of the reporting period.
- # Including the expenses incurred for the listing of the entire enlarged issued share capital of the Company on the ACE Market of Bursa Securities comprising the public issue of 418,101,000 new ordinary shares in the Company ("**Listing**") of RM0.41 million in the current quarter ended 31 December 2024.
- N/A Not applicable.

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ORIENTAL KOPI HOLDINGS BERHAD

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION ⁽¹⁾

	UNAUDITED 31.12.2024 RM'000	AUDITED 30.09.2024 RM'000
ASSETS		
Non-current assets		
Property, plant, and equipment	34,284	31,025
Investment in a joint venture	913	967
Right-of-use assets	67,223	69,393
Deferred tax assets	280	243
	102,700	101,628
Current assets		
Inventories	11,193	6,923
Trade receivables	3,130	2,397
Other receivables, deposits and prepayments	10,200	10,925
Current tax assets	856	177
Fixed deposit with a licensed bank	469	468
Cash and bank balances	44,197	58,958
	70,045	79,848
TOTAL ASSETS	172,745	181,476
EQUITY AND LIABILITIES		
EQUITY		
Share capital	31,797	1
Invested capital	-	15,903
Merger deficit	(15,893)	-
Retained profits	50,710	37,617
TOTAL EQUITY	66,614	53,521
LIABILITIES		
Non-current liabilities		
Lease liabilities	58,988	57,588
Hire purchase payables	1,929	1,929
Provision for restoration costs	2,360	2,360
Deferred tax liabilities	-	26
	63,277	61,903
Current Liabilities		
Trade payables	6,717	5,742
Other payables and accruals	11,920	34,099
Lease liabilities	11,268	14,409
Hire purchase payables	408	540
Contract liabilities	345	345
Current tax liabilities	12,196	10,917
	42,854	66,052
TOTAL LIABILITIES	106,131	127,955
TOTAL EQUITY AND LIABILITIES	172,745	181,476
Net assets per share (RM) ⁽²⁾	0.04	0.03

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION ⁽¹⁾

Notes:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Financial Position are disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached in the interim financial report.
- (2) Computed based on total equity attributable to owners of the Company divided by the number of ordinary shares of 1,581,899,000 units after the acquisitions but prior the IPO of the Company.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY ^{(1) (2)}

	SHARE CAPITAL RM'000	INVESTED CAPITAL RM'000	MERGER DEFICIT RM'000	RETAINED PROFITS RM'000	TOTAL RM'000
Balance as at 1 October 2024	1	15,903	-	37,617	53,521
Total comprehensive income for the financial period	-	-	-	13,093	13,093
Transactions with owners:					
Issuance of shares	31,796	(15,903)	(15,893)	-	-
Balance as at 31 December 2024 (Unaudited)	31,797	-	(15,893)	50,710	66,614

Notes:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity are disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached in the interim financial report.
- (2) This is the first interim financial report for the first quarter ended 31 December 2024 being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and period as there is no interim financial report prepared for the comparative period concerned.

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ORIENTAL KOPI HOLDINGS BERHAD

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS ⁽¹⁾

	CURRENT YEAR- TO-DATE 31.12.2024 Unaudited RM'000	PRECEDING YEAR- TO-DATE 31.12.2023 ⁽²⁾ Unaudited RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	17,293	N/A
Adjustments for:		
Depreciation:		
- Property, plant and equipment	2,211	N/A
- Right-of-use assets	3,909	N/A
Interest expense on lease liabilities	899	N/A
Interest expense	34	N/A
Loss on disposal of property, plant & equipment	1	N/A
Interest income	(486)	N/A
Share of result of a joint venture	54	N/A
Operating profit before working capital changes	23,915	N/A
Changes in working capital:		
Inventories	(4,270)	N/A
Trade and other receivables	(8)	N/A
Trade and other payables	(495)	N/A
Cash from generated operations	19,142	N/A
Income tax paid	(3,662)	N/A
Net cash from operating activities	15,480	N/A
CASH FLOWS FOR INVESTING ACTIVITY		
Interest received	486	N/A
Purchase of property, plant and equipment	(5,190)	N/A
Disposal of property, plant and equipment	8	N/A
Net cash for investing activities	(4,696)	N/A

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS ⁽¹⁾

	CURRENT YEAR- TO-DATE 31.12.2024 Unaudited RM'000	PRECEDING YEAR- TO-DATE 31.12.2023 ⁽²⁾ Unaudited RM'000
CASH FLOWS FOR FINANCING ACTIVITIES		
Dividend paid	(21,000)	N/A
Interest paid	(933)	N/A
Placement of fixed deposits pledged with licensed banks	(1)	N/A
Repayments of lease liabilities	(3,480)	N/A
Repayment of hire purchase	(131)	N/A
Net cash for financing activities	(25,545)	N/A
NET CHANGES IN CASH AND CASH EQUIVALENTS	(14,761)	N/A
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL PERIOD	58,958	N/A
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD	44,197	N/A
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD COMPRISES:		
Cash and bank balances	44,197	N/A
Fixed deposits with licensed banks	469	N/A
	44,666	N/A
Less: Fixed deposits pledged with licensed banks	(469)	N/A
	44,197	N/A

Notes:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Cash Flows are disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached in the interim financial report.
- (2) This is the first interim financial report for the first quarter ended 31 December 2024 being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding year-to-date as there is no interim financial report prepared for the comparative period concerned.

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A EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134 INTERIM FINANCIAL REPORTING

A1 Basis of preparation

The interim financial statements of Oriental Kopi Holdings Berhad (“**Oriental Kopi**” or the “**Company**”) and its subsidiaries (the “**Group**”) are unaudited and have been prepared in accordance with the requirements of the MFRS 134 “Interim Financial Reporting” issued by Malaysian Accounting Standards Board and Rule 9.22 and Appendix 9B of the Listing Requirements.

This is the first interim financial report on the Group’s unaudited condensed consolidated interim financial statements for the first quarter ended 31 December 2024 being announced by the Group in compliance with the Listing Requirements. As such, there are no comparative figures for the preceding corresponding period.

This interim financial report should be read in conjunction with the Accountants’ Report as disclosed in the Prospectus and the accompanying explanatory notes attached to this interim financial report.

A2 Significant Accounting Policies

The accounting policies adopted by the Group in this interim financial report are consistent with those adopted in the preparation of the Accountants’ Report as disclosed in the Prospectus, save for the following:

- (i) During the current financial period, the Group has adopted the following new accounting standards (including the consequential amendments, if any):

MFRSs and/or IC Interpretations (Including the Consequential Amendments)

Amendments to MFRS 16: Lease Liability in a Sale and Leaseback

Amendments to MFRS 101: Classification of Liabilities as Current or Non-current

Amendments to MFRS 101: Non-current Liabilities with Covenants

Amendments to MFRS 107 and MFRS 7: Supplier Finance Arrangements

- (ii) The Group has not applied in advance the following accounting standards (including the consequential amendments, if any) that have been issued by the Malaysian Accounting Standards Board (MASB) but are not yet effective for the current financial period:

MFRSs (Including the Consequential Amendments)

	Effective Date
MFRS 18 Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19 Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 9 and MFRS 7: Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
Amendments to MFRS 9 and MFRS 7: Contracts Referencing Nature-dependent Electricity	1 January 2026
Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred
Amendments to MFRS 121: Lack of Exchangeability	1 January 2025
Annual Improvements to MFRS Accounting Standards – Volume 11	1 January 2026

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A EXPLANATORY NOTES PURSUANT TO MFRS 134 INTERIM FINANCIAL REPORTING (CONT'D)

A2 Significant Accounting Policies (Cont'd)

The adoption of the above accounting standards (including the consequential amendments, if any) is expected to have no material impact on the financial statements upon their initial application except as follows:

MFRS 18 'Presentation and Disclosure in Financial Statements' will replace MFRS 101 'Presentation of Financial Statements' upon its adoption. This new standard aims to enhance the transparency and comparability of financial information by introducing new disclosure requirements. Specifically, it requires that income and expenses be classified into 3 defined categories: "operating", "investing" and "financing" and introduces 2 new subtotals: "operating profit or loss" and "profit or loss before financing and income tax". In addition, MFRS 18 requires the disclosure of management-defined performance measures and sets out principles for the aggregation and disaggregation of information, which will apply to all primary financial statements and the accompanying notes. The statement of financial position and the statement of cash flows will also be affected. The potential impact of the new standard on the financial statements of the Group has yet to be assessed.

A3 Auditors' report on preceding annual financial statements

A4 The Company was incorporated on 23 February 2024 as a private limited company and was subsequently converted into a public limited company on 14 May 2024. The audited financial statements of the Group for the financial year ended 30 September 2024 were not subject to any qualification.

A5 Seasonal or cyclical factors

The Group's business operations do not experience any material seasonality effects in the business as the demand for the product and services are not subject to seasonal fluctuations.

A6 Unusual items affecting assets, liabilities, equity, net income or cash flows

There were no items or events that arose, which affected the assets, liabilities, equity, net income or cash flows of the Group, that are unusual by reason of their nature, size or incidence for the financial quarter under review.

A7 Material changes in estimates

There were no material changes in estimates which have a material effect on the results for the financial quarter under review.

A8 Debt and equity securities

Save as disclosed in Note A12 below, there were no other issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the financial quarter under review.

A9 Dividend paid

There was dividend paid of RM 21.00 million on 27 November 2024 for dividend declared for financial year ended 2024.

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A EXPLANATORY NOTES PURSUANT TO MFRS 134 INTERIM FINANCIAL REPORTING (CONT'D)

A10 Segment information

The segmental reporting of the Group's result for the financial year-to-date is as follows:

BUSINESS SEGMENT	Operation of cafe chain RM'000	Distribution and retail of packaged foods RM'000	Others RM'000	Total RM'000
Revenue				
Total revenue	91,716	14,089	29,478	135,283
Internal-segment revenue	(116)	(8,622)	(28,715)	(37,453)
Revenue from external customers	91,600	5,467	763	97,830
Segment profit	22,285	2,914	123	25,322
Other income				568
Selling and distribution expenses				(4,390)
Administrative expenses				(3,220)
Finance costs				(933)
Share of results of an associate				(54)
Income tax expense				(4,200)
Profit for the financial period				13,093

This is the first interim financial report for the first quarter ended 31 December 2024 being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding year-to-date as there is no interim financial report prepared for the comparative period concerned.

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A EXPLANATORY NOTES PURSUANT TO MFRS 134 INTERIM FINANCIAL REPORTING (CONT'D)

A11 Valuation of property, plant and equipment, and investment properties

There was no valuation of property, plant and equipment, and investment properties undertaken during the current financial quarter under review.

A12 Significant events subsequent to the end of the interim financial period

The Company issued its Prospectus in relation to the IPO on 6 January 2025. The IPO is in conjunction with the Listing. The Listing was completed on 23 January 2025.

A13 Changes in the composition of the Group

Save as disclosed in Note B6 below, there were no changes in the composition of the Group during the current financial quarter under review.

A14 Fair value of financial instruments

There were no gain or loss arising from fair value changes of financial assets and liabilities for the current financial quarter under review.

A15 Capital commitments

There were no capital commitments at the end of the financial quarter under review.

A16 Contingent assets and contingent liabilities

There were no contingent assets or contingent liabilities as at the end of the financial quarter under review.

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A EXPLANATORY NOTES PURSUANT TO MFRS 134 INTERIM FINANCIAL REPORTING (CONT'D)

A17 Significant related party transactions

The related party transactions of the Group have been entered into in the normal course of business. Listed below are the significant transactions with related parties of the Group during the current financial quarter under review:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT	PRECEDING	CURRENT	PRECEDING
	QUARTER	CORRESPONDING	YEAR-TO-	YEAR-TO-
	31.12.2024	QUARTER	DATE	DATE
	Unaudited	31.12.2023	31.12.2024	31.12.2023
	RM'000	Unaudited	Unaudited	Unaudited
	RM'000	RM'000	RM'000	RM'000
Transactions with related companies				
Distribution and retail of packaged goods	113	N/A	113	N/A
Purchase of goods	25	N/A	25	N/A
Rental paid	129	N/A	129	N/A

This is the first interim financial report for the first quarter ended 31 December 2024 being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding year-to-date as there is no interim financial report prepared for the comparative period concerned.

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B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS

B1 Review of performance

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT	PRECEDING	CURRENT	PRECEDING
	QUARTER	CORRESPONDING	YEAR-TO-	YEAR-TO-
	31.12.2024	QUARTER	DATE	DATE
	Unaudited	31.12.2023	31.12.2024	31.12.2023
	RM'000	Unaudited	Unaudited	Unaudited
		RM'000	RM'000	RM'000
Revenue	97,830	N/A	97,830	N/A
Gross profit	25,322	N/A	25,322	N/A
Profit before taxation	17,293	N/A	17,293	N/A
Profit after taxation	13,093	N/A	13,093	N/A
Adjusted profit before taxation ⁽¹⁾	17,704	N/A	17,704	N/A
Adjusted profit after taxation ⁽¹⁾	13,504	N/A	13,504	N/A

Note:

- (1) After adjusting for adding back the expenses incurred for the Listing of RM0.41 million for the current quarter ended 31 December 2024.

There are no comparative figures for the preceding corresponding quarter and year-to-date results as this is the first interim financial report for the first quarter ended 31 December 2024 being announced in compliance with the Listing Requirements.

The Group recorded revenue of RM97.83 million for the current financial quarter ended 31 December 2024, mainly derived from operation of cafe chain which contributed RM91.60 million or 93.63% to the Group's revenue, followed by distribution and retail of packaged goods of RM5.47 million or 5.59% and others which contributed to RM0.76 mil or 0.78%.

The Group registered gross profit of RM25.32 million with gross profit margin of 25.88%, profit before taxation ("PBT") of RM17.29 million with PBT margin of 17.68% and profit after taxation ("PAT") of RM13.09 million with PAT margin of 13.38%.

For the current quarter under review, if the expenses incurred for listing of RM 0.41 million were excluded, the Group will have recorded an adjusted PBT of RM 17.70 million and an adjusted PBT margin of 18.10%. Correspondingly, the Group also recorded an adjusted PAT of RM 13.50 million and an adjusted PAT margin of 13.80%.

B2 Variation of results against preceding quarter

There are no comparative figures for the preceding corresponding quarter as this is the first interim financial report for the first quarter ended 31 December 2024 being announced in compliance with the Listing Requirements.

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B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B3 Prospects

Based on the independent market research report dated 12 December 2024 as set out in the Prospectus, the growth in the economic performance of Malaysia including the services industry, driven mainly by domestic demand, will provide opportunities for operators in the food and beverage (“F&B”) services and distribution and retailing of consumer-branded packaged food industries. In 2025, the Malaysian economy is forecasted to grow between 4.5% to 5.5%, with the services sector forecasted to grow by 5.5%. In addition, the improvement in household spending will also drive demand for F&B services and distribution and retailing of consumer-branded packaged food industries. In 2025, household spending is projected to expand at 5.9% compared to an estimated growth of 5.5% in 2024.

In these respects, taking into the growth opportunities for operators in this industry, the Group will focus on expanding the business domestically by setting up new head office, central kitchen and warehouse, new cafes in various states within Malaysia, extending the product range for our brands of packaged food as well as setting up of new specialty retail stores for our brands of packaged food. In addition, the Group also plan to scale the cafe chain operations by introducing our Oriental Kopi cafes in selected foreign countries to increase geographic presence.

Premised the above, the Group's prospects remain positive taking into consideration the Group's competitive advantages, business strategies and favourable market opportunities in F&B services and distribution and retailing of consumer-branded packaged food industries. Given these factors, the Group remains optimistic about the outlook for the upcoming financial year and expects continued growth in both revenue and earnings.

B4 Profit forecast

The Group did not issue any profit forecast or guarantee during current financial quarter under review.

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B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B5 Taxation

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT	PRECEDING	CURRENT	PRECEDING
	QUARTER	CORRESPON-	YEAR-	YEAR-
	31.12.2024	DING QUARTER	TO-DATE	TO-DATE
	Unaudited	31.12.2023	31.12.2024	31.12.2023
	RM'000	Unaudited	Unaudited	Audited
		RM'000	RM'000	RM'000
In respect of the current period:				
Income tax expense	4,200	N/A	4,200	N/A
Total	4,200	N/A	4,200	N/A
Effective tax rate (%)	24%	N/A	24%	N/A

The effective tax rate for the current financial quarter ended 31 December 2024 was calculated at Malaysian statutory tax rate of 24%.

There are no comparative figures for the preceding corresponding quarter and year-to-date as this is the first interim financial report for the first quarter ended 31 December 2024 being announced in compliance with the Listing Requirements.

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B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B6 Status of corporate proposals

There are no other corporate proposals announced but not yet completed as at the date of this interim financial report.

B7 Utilisation of proceeds raised from public issue

The gross proceeds from the public issue amounting to RM183,964,440 is intended to be utilised in the following manner:

Purposes	RM'000	%	Estimated timeframe for utilisation
Set up of new head office, central kitchen and warehouse	53,685	29.18	Within 36 months
Expansion of cafes in various states within Malaysia	36,400	19.79	Within 36 months
Expansion of our brands of packaged foods segment	5,000	2.72	Within 24 months
Marketing activities in foreign countries	5,500	2.99	Within 24 months
Working capital	75,779	41.19	Within 24 months
Estimated listing expenses	7,600	4.13	Within 3 months
	183,964	100.00	

The utilisation of the proceeds as disclosed above should be read in conjunction with the Prospectus. As at 31 December 2024, the IPO is pending completion and therefore, the proceeds have yet to be raised and utilised.

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B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B8 Loans and borrowings

The Group's borrowings are as follows:

	PAYABLE WITHIN 12 MONTHS RM'000	PAYABLE AFTER 12 MONTHS RM'000	TOTAL OUTSTANDING RM'000
<u>Secured borrowings</u>			
Hire purchases	<u>2,360</u>	<u>1,929</u>	<u>4,289</u>

The facilities are secured by the Group's motor vehicles under the hire purchase arrangement.

The facilities are denoted in local currency.

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B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B9 Material litigations

As at the date of this report, the Group is not engaged in any material litigation.

B10 Proposed dividend

There was no dividend that has been declared or recommended for payment by the Board during the financial period under review.

B11 Basic and diluted earnings per share

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT QUARTER 31.12.2024	PRECEDING CORRESPONDING QUARTER 31.12.2023	CURRENT YEAR TO-DATE 31.12.2024	PRECEDING YEAR-TO-DATE 31.12.2023
Net profit for the period attributable to ordinary equity holders of the company (RM'000)	<u>13,093</u>	<u>N/A</u>	<u>13,093</u>	<u>N/A</u>
Weighted average number of shares in issue ('000)	<u>1,581,899</u>	<u>N/A</u>	<u>1,581,899</u>	<u>N/A</u>
Basic and diluted earnings per share (sen) ^{(1) (2)}	<u>0.83</u>	<u>N/A</u>	<u>0.83</u>	<u>N/A</u>

Notes:

- (1) This is the first interim financial report on the Company's unaudited condensed consolidated financial results for the first quarter ended 31 December 2024 announced in compliance with the Listing Requirements and as such, there are no comparative figures for the preceding year's corresponding quarter.
- (2) The basic and diluted earnings per share are calculated based on the PAT attributable to owners of the Company for the financial period divided by the Company's weighted average number of ordinary shares of 1,581,899,000 units after the acquisitions but prior to the IPO of the Company. The Company has no dilutive instruments as at the date of the statement of financial position. Diluted earnings per share is equivalent to basic earnings per share.

ORIENTAL KOPI HOLDINGS BERHAD

(Registration No: 202401007447 (1553297-V))

(Incorporated in Malaysia)

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS (CONT'D)

B12 Notes to the Statement of Comprehensive Income

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT QUARTER 31.12.2024 Unaudited RM'000	PRECEDING CORRESPON- DING QUARTER 31.12.2023 Unaudited RM'000	CURRENT YEAR-TO- DATE 31.12.2024 Unaudited RM'000	PRECEDING YEAR-TO-DATE 31.12.2023 Unaudited RM'000
The following amounts have been included in arriving at profit before taxation:				
Finance costs	933	N/A	933	N/A
Depreciation on property, plant and equipment	2,211	N/A	2,211	N/A
Depreciation on right-of-use assets	3,909	N/A	3,909	N/A
Equipment rental expenses	42	N/A	42	N/A
	<hr/>	<hr/>	<hr/>	<hr/>
and after crediting:				
Interest income	486	N/A	486	N/A
	<hr/>	<hr/>	<hr/>	<hr/>

By Order of the Board

Date: 21 February 2025