



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 2025

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 2025.

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 31.12.2025 Unaudited RM'000	PRECEDING CORRESPONDING QUARTER 31.12.2024 Unaudited RM'000	CURRENT YEAR-TO-DATE 31.12.2025 Unaudited RM'000	PRECEDING YEAR-TO-DATE 31.12.2024 Unaudited RM'000
Revenue	139,197	97,830	139,197	97,830
Cost of sales	(107,138)	(72,508)	(107,138)	(72,508)
Gross profit	32,059	25,322	32,059	25,322
Other income	2,318	568	2,318	568
Selling and distribution expenses	(5,592)	(4,390)	(5,592)	(4,390)
Administrative expenses	(5,070)	(3,220)	(5,070)	(3,220)
Share of result of a joint venture	29	(54)	29	(54)
Profit from operations	23,744	18,226	23,744	18,226
Finance costs	(1,406)	(933)	(1,406)	(933)
Profit before taxation	22,338	17,293	22,338	17,293
Income tax expenses	(5,291)	(4,200)	(5,291)	(4,200)
Profit after taxation	17,047	13,093	17,047	13,093
Other comprehensive income	-	-	-	-
Total comprehensive income for the financial periods	17,047	13,093	17,047	13,093
Total comprehensive income for the financial periods attributable to:				
Owners of the company	17,047	13,093	17,047	13,093
Basic and diluted earnings per share (sen) ⁽²⁾	0.85	0.83	0.85	0.83

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 Company's audited financial statements for the financial year ended 30 September 2025 and the accompanying explanatory notes attached in the interim financial report.
- (2) 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.

Computed based on profit attributable to owners of the Company divided by the weighted average number of ordinary shares. Refer to Note B11 for detailed computation.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION ⁽¹⁾

	UNAUDITED 31.12.2025 RM'000	AUDITED 30.09.2025 RM'000
ASSETS		
Non-current assets		
Property, plant, and equipment	56,417	50,749
Investment in a joint venture	2,034	2,073
Right-of-use assets	98,762	82,369
Deferred tax assets	249	278
	157,462	135,469
Current assets		
Inventories	17,190	12,292
Trade receivables	8,424	8,022
Other receivables, deposits and prepayments	18,274	22,852
Current tax assets	605	566
Other investments	186,022	102,260
Fixed deposit with a licensed bank	-	473
Cash and bank balances	64,851	149,004
	295,366	295,469
TOTAL ASSETS	452,828	430,938
EQUITY AND LIABILITIES		
EQUITY		
Share capital	211,020	211,020
Merger deficit	(15,893)	(15,893)
Retained profits	115,416	98,369
TOTAL EQUITY	310,543	293,496
LIABILITIES		
Non-current liabilities		
Lease liabilities	86,559	66,752
Hire purchase payables	2,660	2,449
Provision for restoration costs	3,472	3,037
	92,691	72,238
Current Liabilities		
Trade payables	2,448	7,193
Other payables and accruals	21,510	26,157
Lease liabilities	17,753	20,116
Hire purchase payables	604	761
Contract liabilities	575	859
Current tax liabilities	6,704	10,118
	49,594	65,204
TOTAL LIABILITIES	142,285	137,442
TOTAL EQUITY AND LIABILITIES	452,828	430,938
Net assets per share (RM) ⁽²⁾	0.16	0.15

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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 Company's audited financial statements for the financial year ended 30 September 2025 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 Company's number of issued shares of 2,000,000,000 as at 31 December 2025 (30 September 2025: 2,000,000,000).

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY ⁽¹⁾

	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 (Audited)	1	15,903	-	37,616	53,520
Total comprehensive income for the financial year	-	-	-	60,753	60,753
Transactions with owners:					
Issuance of shares for the acquisition of subsidiaries	31,796	(15,903)	(15,893)	-	-
Issuance of shares for public issue	183,964	-	-	-	183,964
Share issuance expenses	(4,741)	-	-	-	(4,741)
Balance as at 30 September 2025 / 1 October 2025 (Audited)	211,020	-	(15,893)	98,369	293,496
Total comprehensive income for the financial period	-	-	-	17,047	17,047
Transactions with owners:					
Issuance of shares	-	-	-	-	-
Balance as at 31 December 2025 (Unaudited)	211,020	-	(15,893)	115,416	310,543

Note:

- (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 Company's audited financial statements for the financial year ended 30 September 2025 and the accompanying explanatory notes attached in the interim financial report.

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ORIENTAL KOPI HOLDINGS BERHAD

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS ⁽¹⁾

	CURRENT YEAR- TO-DATE 31.12.2025 Unaudited RM'000	PRECEDING YEAR- TO-DATE 31.12.2024 ⁽²⁾ Unaudited RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	22,338	17,293
Adjustments for:		
Depreciation:		
- Property, plant and equipment	4,279	2,211
- Right-of-use assets	6,365	3,909
Interest expense on lease liabilities	1,362	899
Interest expense	44	34
Loss on disposal of property, plant & equipment	15	1
Interest income	(429)	(486)
Interest income from money market	(163)	-
Share of result of a joint venture	(29)	54
Gain on lease termination	-	-
Gain on lease modification	-	-
Fair value gain on other investments	(1,353)	-
Operating profit before working capital changes	32,429	23,915
Changes in working capital:		
Inventories	(4,898)	(4,270)
Trade and other receivables	4,245	(8)
Trade and other payables	(9,422)	(495)
Contract liabilities	(284)	-
Cash from generated operations	22,070	19,142
Income tax paid	(8,703)	(3,662)
Net cash from operating activities	13,367	15,480
CASH FLOWS FOR INVESTING ACTIVITIES		
Interest received	428	486
Interest received from money market	-	-
Purchase of property, plant and equipment	(9,695)	(5,190)
Proceed from disposal of property, plant and equipment	-	8
Investment in joint venture	-	-
Investment in money market	(82,246)	-
Net cash for investing activities	(91,513)	(4,696)

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS ⁽¹⁾

	CURRENT YEAR- TO-DATE 31.12.2025 Unaudited RM'000	PRECEDING YEAR- TO-DATE 31.12.2024 ⁽²⁾ Unaudited RM'000
CASH FLOWS FOR FINANCING ACTIVITIES		
Dividend paid	-	(21,000)
Interest paid	(1,406)	(933)
Withdrawal / (Placement) of fixed deposits pledged with licensed banks	473	(1)
Net proceeds from issuance of shares	-	-
Repayments of lease liabilities	(4,880)	(3,480)
Repayment of hire purchase	(194)	(131)
Net cash for financing activities	(6,007)	(25,545)
NET CHANGES IN CASH AND CASH EQUIVALENTS	(84,153)	(14,761)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL YEAR	149,004	58,958
EFFECT OF CHANGES IN EXCHANGE RATE IN CASH AND CASH EQUIVALENTS	-	-
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR	64,851	44,197
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR COMPRISES:		
Cash and bank balances	64,851	44,197
Fixed deposits with licensed banks	-	469
	64,851	44,666
Less: Fixed deposits pledged with licensed banks	-	(469)
	64,851	44,197

Note:

- (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 Company's audited financial statements for the financial year ended 30 September 2025 and the accompanying explanatory notes attached in the interim financial report.

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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 ACE Market Listing Requirements of Bursa Malaysia Securities Berhad (“**Listing Requirements**”). This is the interim financial report on the Group’s unaudited condensed consolidated interim financial statements for the first quarter ended 31 December 2025 being announced by the Group in compliance with the Listing Requirements.

This interim financial report should be read in conjunction with the Company’s audited financial statements for the financial year ended 30 September 2025 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 year, 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 121: Lack of Exchangeability

- (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 year:

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: Translation to a Hyperinflationary Presentation Currency	1 January 2027
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

The audited financial statements of the Group for the financial year ended 30 September 2025 were not subject to any qualification.

A4 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.

A5 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.

A6 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.

A7 Debt and equity securities

There were no other issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the financial quarter under review.

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

A8 Dividend paid

On 25 November 2025, the Board of Directors declared an interim single-tier dividend of 1 sen per ordinary share in respect of the financial year ended 30 September 2025. It was paid on 9 January 2026 to shareholders of whose name appeared in the Record of Depositors of the Company at the close of business on 10 December 2025.

Save as disclosed above, there was no dividend paid during the current financial quarter under review.

A9 Segment information

The segmental reporting of the Group's result are as follows:

BUSINESS SEGMENT	Operation of cafe chain RM'000	Distribution and retail of packaged foods RM'000	Others RM'000	Total RM'000
<u>Current quarter</u>				
<u>31.12.2025</u>				
Revenue				
Total revenue	125,492	41,319	38,452	205,263
Internal-segment revenue	17	(28,988)	(37,095)	(66,066)
Revenue from external customers	125,509	12,331	1,357	139,197
Segment profit	26,637	5,218	204	32,059
Other income				2,318
Selling and distribution expenses				(5,592)
Administrative expenses				(5,070)
Finance costs				(1,406)
Share of results of a joint venture				29
Income tax expense				(5,291)
Profit for the financial period				17,047

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

A9 Segment information (Cont'd)

The segmental reporting of the Group's result are as follows:

BUSINESS SEGMENT	Operation of cafe chain RM'000	Distribution and retail of packaged foods RM'000	Others RM'000	Total RM'000
<u>Preceding corresponding quarter 31.12.2024</u>				
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 a joint venture				(54)
Income tax expense				(4,200)
Profit for the financial period				13,093

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

A10 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.

A11 Significant events subsequent to the end of the interim financial year

There were no other material events subsequent to the end of the current financial quarter under review that have not been reflected in this interim financial report.

A12 Changes in the composition of the Group

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

A13 Gains or losses arising from financial instruments

	The Group	
	31.12.2025 Unaudited RM'000	31.12.2024 Unaudited RM'000
Fair value gain on other investments	1,353	N/A

A14 Capital commitments

	The Group	
	31.12.2025 Unaudited RM'000	31.12.2024 Unaudited RM'000
Purchase of property, plant and equipment	20,700,000	-

A15 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)

A16 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-
	31.12.2025	QUARTER	DATE	DATE
	Unaudited	31.12.2024	31.12.2025	31.12.2024
	RM'000	Unaudited	Unaudited	Unaudited
		RM'000	RM'000	RM'000
Transactions with related companies				
Distribution and retail of packaged goods	90	113	90	113
Purchase of goods	76	25	76	25
Rental paid	134	129	134	129

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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-
	31.12.2025	QUARTER	DATE	DATE
	Unaudited	31.12.2024	31.12.2025	31.12.2024
	RM'000	Unaudited	Unaudited	Unaudited
		RM'000	RM'000	RM'000
Revenue	139,197	97,830	139,197	97,830
Gross profit	32,059	25,322	32,059	25,322
Profit before taxation	22,338	17,293	22,338	17,293
Profit after taxation	17,047	13,093	17,047	13,093

The Group recorded revenue of RM139.20 million for the current financial quarter ended 31 December 2025 (“**1Q FYE2026**”), representing an increase of RM41.37 million or 42.29% as compared to RM97.83 million for the preceding corresponding financial quarter ended 31 December 2024 (“**1Q FYE2025**”). The increase in revenue was mainly derived from operation of cafe chain which contributed RM125.51 million or 90.17% to the Group’s revenue, followed by distribution and retail of packaged goods of RM12.33 million or 8.86% and others which contributed to RM1.36 million or 0.97%.

The Group’s gross profit increased by RM6.74 million to RM32.06 million for the 1Q FYE2026 compared to RM25.32 million for the 1Q FYE2025 due to stronger revenue recorded in the 1Q FYE2026 as compared to 1Q FYE2025. However, the gross profit margin decreased from 25.88% for the 1Q FYE2025 to 23.03% for the 1Q FYE2026 due to increase in cost of sales.

The Group’s recorded an increase in profit before taxation (“**PBT**”) of RM5.05 million 29.17% to RM22.34 million for the 1Q FYE 2026 and profit after taxation (“**PAT**”) of RM3.95 million or 30.20% to RM17.05 million for the 1Q FYE2026 due to increase in revenue upon further expansion and growth of the cafe chain operations as well as the distribution and retail of packaged foods. Notwithstanding, the PBT margin decreased from 17.68% for the 1Q FYE2025 to 16.05% for the 1Q FYE2026 and PAT margin decreased from 13.38% for the 1Q FYE2025 to 12.25% for the 1Q FYE2026 due to decrease in gross profit margin as a result of increase in cost of sales.

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

B2 Comparison with immediate preceding quarter's results

	INDIVIDUAL QUARTER		Changes	
	CURRENT QUARTER 31.12.2025 Unaudited RM'000	PRECEDING QUARTER 30.09.2025 Audited RM'000	RM'000	%
Revenue	139,197	133,161	6,036	4.53
Gross profit	32,059	32,950	(891)	(2.70)
PBT	22,338	24,416	(2,078)	(8.51)
PAT	17,047	15,891	1,156	7.27

The revenue for the 1Q FYE2026 increased by RM6.04 million or 4.53% to RM139.20 million as compared to the preceding financial quarter ended 30 September 2025 (“**4Q FYE2025**”) of RM133.16 million. The increase in revenue was mainly attributable to the increase in walk-in customers from cafe chain operations and retail and distribution of packaged goods. The increase of revenue was also attributed to the occurrence of year end school, festive holidays and opening of new outlets during the 1Q FYE2026. Correspondingly, the gross profit decreased by RM0.89 million or 2.70% to RM32.06 million due to higher costs incurred like foreign workers work permits and preparation for new outlets opening.

The Group's PBT has decreased by RM2.08 million or 8.51% to RM22.34 million for the 1Q FYE2026, which was mainly due to costs incurred for opening new outlets in the current and upcoming quarter. However, the Group's PAT has increased by RM1.16 million or 7.27% to RM17.05 million for the 1Q FYE2026. The increase in PAT for the 1Q FYE2026 was mainly due to lower non-deductible expenses arising from fewer new outlets and kiosk openings compared to the 4Q FYE2025. As a result, the effective tax rate declined slightly, contributing to higher PAT for the 1Q FYE2026.

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

B3 Prospects

Domestic consumption-driven expansion continues to support robust demand within the food services industry, underpinned by increasing household expenditure in both urban and suburban markets. In addition, the rise in tourist arrivals is providing further momentum to the sector. Data from Tourism Malaysia indicates that the country welcomed approximately 12.9 million international visitors in the first half of 2025. Looking ahead, international arrivals are forecast to reach 35.6 million by 2026, with tourism receipts expected to amount to RM147.1 billion, driven by the government's Visit Malaysia 2026 campaign. The combination of resilient domestic spending and expanding tourism activity is anticipated to further strengthen demand for food service operators.

The Group's prospects are further strengthened by its strategic partnership with Tourism Malaysia under the "Truly Malaysian Taste" campaign, which is expected to elevate brand recognition among both domestic and international consumers. The initiative provides opportunities to tap into growing tourist traffic and reinforce Oriental Kopi's brand as a representative of authentic Malaysian heritage cuisine.

As part of the growth strategy, the Group will continue to focus on expanding new cafe outlets domestically as well as penetrating into new markets in overseas. The Group is also exploring innovative menu offerings and expanding its range of packaged food varieties. Furthermore, the Group is pursuing initiatives to engage overseas distributors to promote its brand of packaged foods to foreign markets. This strategy aligns with the Group's expansion plan by introducing Oriental Kopi brand and its products offering to a wider global market, extending beyond the domestic market in which the Group is constantly enhancing its distribution networks locally.

In light of the above, the Group remains optimistic about its prospects, supported by its competitive strengths, strategic business initiatives, and favourable market conditions in the F&B services sector as well as in the distribution and retailing of our brand of packaged foods. With these factors in place, the Group remains confident in its business growth in the coming financial year and anticipates continued improvements in both revenue and profitability.

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 QUARTER 31.12.2025 Unaudited RM'000	PRECEDING CORRESPON- DING QUARTER 31.12.2024 Unaudited RM'000	CURRENT YEAR- TO-DATE 31.12.2025 Unaudited RM'000	PRECEDING YEAR- TO-DATE 31.12.2024 Audited RM'000
In respect of the current period:				
Income tax expense	5,291	4,200	5,291	4,200
Total	5,291	4,200	5,291	4,200
Effective tax rate (%)	24%	24%	24%	24%

The effective tax rate for the current financial quarter ended 31 December 2025 was calculated at Malaysian statutory tax rate of 24%.

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

B6 Status of corporate proposals

Save as disclosed below, there are no other corporate proposals announced but not yet completed as at the date of this interim financial report.

Oriental Coffee International Sdn. Bhd. ("**Purchaser**"), an indirect wholly-owned subsidiary of Oriental Kopi, had on 19 June 2025 and 24 June 2025, announced that it had entered into a letter of offer dated 19 June 2025 with Icon Facade Sdn. Bhd. ("**Vendor**") for the proposed acquisition of a parcel of leasehold land known as H.S.(D) 34133, PT 35187, Mukim Tanjong Duabelas, Daerah Kuala Langat, Negeri Selangor and measuring approximately 5,260.8 square metres, together with a unit of factory lot erected thereon and bearing address No. 39, Jalan TPP 3, Taman Perindustrian Putra, 47130 Puchong, Selangor for a cash consideration of RM23.00 million ("**Proposed Acquisition**").

Subsequently, the Company had on 12 February 2026, announced that the Purchaser had entered into a conditional sale and purchase agreement with the Vendor for the Proposed Acquisition.

B7 Utilisation of proceeds raised from public issue

In conjunction with the IPO, the Company has raised gross proceeds from the public issue amounting to RM183,964,440 and is intended to be utilised in the following manner:

Purposes	Proposed Utilisation		Actual Utilisation RM'000	Balanced Unutilised RM'000	Estimated timeframe for utilisation
	RM'000	%			
Set up of new head office, central kitchen and warehouse	53,685	29.18	-	53,685	Within 36 months
Expansion of cafes in various states within Malaysia	36,400	19.79	12,484	23,916	Within 36 months
Expansion of our brands of packaged foods segment	5,000	2.72	-	5,000	Within 24 months
Marketing activities in foreign countries	5,500	2.99	-	5,500	Within 24 months
Working capital	75,779	41.19	69,319	6,460	Within 24 months
Estimated listing expenses	7,600	4.13	7,600	-	Within 3 months
	183,964	100.00	89,403	94,561	

The utilisation of the proceeds as disclosed above should be read in conjunction with the Prospectus dated 6 January 2025.

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)

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	604	2,660	3,264

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.

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B11 Basic and diluted earnings per share

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT QUARTER 31.12.2025	PRECEDING CORRESPONDING QUARTER 31.12.2024	CURRENT YEAR TO-DATE 31.12.2025	PRECEDING YEAR-TO-DATE 31.12.2024
Net profit for the period attributable to ordinary equity holders of the company (RM'000)	<u>17,047</u>	<u>13,093</u>	<u>17,047</u>	<u>13,093</u>
Weighted average number of shares in issue ('000)	<u>2,000,000</u>	<u>1,581,899</u>	<u>2,000,000</u>	<u>1,581,899</u>
Basic and diluted earnings per share (sen) ⁽¹⁾⁽²⁾	<u>0.85</u>	<u>0.83</u>	<u>0.85</u>	<u>0.83</u>

Note:

- (1) 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 issued shares as at the end of the financial period. 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.

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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 31.12.2025 Unaudited RM'000	PRECEDING CORRESPON- DING QUARTER 31.12.2024 Unaudited RM'000	CURRENT YEAR-TO- DATE 31.12.2025 Unaudited RM'000	PRECEDING YEAR-TO-DATE 31.12.2024 Unaudited RM'000
The following amounts have been included in arriving at profit before taxation:				
Finance costs	1,406	933	1,406	933
Depreciation on property, plant and equipment	4,279	2,211	4,145	2,211
Depreciation on right-of-use assets	6,365	3,909	6,351	3,909
Short term lease	212	42	212	42
Variable lease payments	<u>7,172</u>	<u>6,127</u>	<u>7,172</u>	<u>6,127</u>
and after crediting:				
Interest income	428	486	428	486
Interest income from money market	163	-	163	-
Fair value gain from other investments	<u>1,353</u>	<u>-</u>	<u>1,353</u>	<u>-</u>

By Order of the Board

Date: 24 February 2026