



ORIENTAL KOPI HOLDINGS BERHAD

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

UNAUDITED INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 31 MARCH 2026

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 second quarter ended 31 March 2026.

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 31.03.2026 Unaudited RM'000	PRECEDING CORRESPONDING QUARTER 31.03.2025 Unaudited RM'000	CURRENT YEAR-TO-DATE 31.03.2026 Unaudited RM'000	PRECEDING YEAR-TO-DATE 31.03.2025 Unaudited RM'000
Revenue	147,257	103,181	286,453	201,011
Cost of sales	(115,420)	(77,690)	(222,558)	(150,198)
Gross profit	31,837	25,491	63,895	50,183
Other income	2,322	1,813	4,640	2,381
Selling and distribution expenses	(7,093)	(3,850)	(12,685)	(8,240)
Administrative expenses	(5,998)	(4,202)	(11,068)	(7,422)
Share of result of a joint venture	46	31	75	(23)
Profit from operations	21,114	19,283	44,857	37,509
Finance costs	(1,370)	(1,060)	(2,776)	(1,993)
Profit before taxation	19,744	18,223	42,081	35,516
Income tax expenses	(4,711)	(4,403)	(10,002)	(8,603)
Profit after taxation	15,033	13,820	32,079	26,913
Other comprehensive income	-	-	-	-
Total comprehensive income for the financial periods	15,033	13,820	32,079	26,913
Total comprehensive income for the financial periods attributable to:				
Owners of the company	15,033	13,820	32,079	26,913
Basic and diluted earnings per share (sen) ⁽²⁾	0.75	0.69	1.60	1.35

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.

ORIENTAL KOPI HOLDINGS BERHAD

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

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION ⁽¹⁾

	UNAUDITED 31.03.2026 RM'000	AUDITED 30.09.2025 RM'000
ASSETS		
Non-current assets		
Property, plant, and equipment	61,480	50,749
Investment in a joint venture	2,064	2,073
Right-of-use assets	103,963	82,369
Deferred tax assets	268	278
	167,775	135,469
Current assets		
Inventories	20,372	12,292
Trade receivables	15,845	8,022
Other receivables, deposits and prepayments	21,438	22,852
Current tax assets	986	566
Other investments	183,382	102,260
Fixed deposit with a licensed bank	-	473
Cash and bank balances	53,942	149,004
	295,965	295,469
TOTAL ASSETS	463,740	430,938
EQUITY AND LIABILITIES		
EQUITY		
Share capital	211,020	211,020
Merger deficit	(15,893)	(15,893)
Retained profits	110,448	98,369
TOTAL EQUITY	305,575	293,496
LIABILITIES		
Non-current liabilities		
Lease liabilities	97,604	66,752
Hire purchase payables	2,660	2,449
Provision for restoration costs	3,901	3,037
	104,165	72,238
Current Liabilities		
Trade payables	6,551	7,193
Other payables and accruals	25,734	26,157
Lease liabilities	12,301	20,116
Hire purchase payables	403	761
Contract liabilities	1,019	859
Current tax liabilities	7,992	10,118
	54,000	65,204
TOTAL LIABILITIES	158,165	137,442
TOTAL EQUITY AND LIABILITIES	463,740	430,938
Net assets per share (RM) ⁽²⁾	0.15	0.15

ORIENTAL KOPI HOLDINGS BERHAD

(Registration No: 202401007447 (1553297-V))

(Incorporated in Malaysia)

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 March 2026 (30 September 2025: 2,000,000,000).

(The rest of this page is intentionally left blank)

ORIENTAL KOPI HOLDINGS BERHAD

(Registration No: 202401007447 (1553297-V))

(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY ⁽¹⁾

	SHARE CAPITAL	INVESTED CAPITAL	MERGER DEFICIT	RETAINED PROFITS	TOTAL
	RM'000	RM'000	RM'000	RM'000	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	-	-	-	32,079	32,079
Transactions with owners:					
Dividend paid	-	-	-	(20,000)	(20,000)
Issuance of shares	-	-	-	-	-
Balance as at 31 March 2026 (Unaudited)	211,020	-	(15,893)	110,448	305,575

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.

(The rest of this page is intentionally left blank)

ORIENTAL KOPI HOLDINGS BERHAD

(Registration No: 202401007447 (1553297-V))

(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS ⁽¹⁾

	CURRENT YEAR- TO-DATE 31.03.2026 Unaudited RM'000	PRECEDING YEAR- TO-DATE 31.03.2025 Unaudited RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	42,081	35,516
Adjustments for:		
Depreciation:		
- Property, plant and equipment	8,283	4,742
- Right-of-use assets	12,774	8,412
Interest expense on lease liabilities	2,689	1,927
Interest expense	87	67
Loss on disposal of property, plant & equipment	11	1
Interest income	(739)	(1,943)
Interest income from money market	(1,214)	-
Share of result of a joint venture	(75)	23
Gain on lease termination	-	(2)
Fair value gain on other investments	(1,787)	-
Operating profit before working capital changes	62,110	48,743
Changes in working capital:		
Inventories	(8,080)	(5,130)
Trade and other receivables	(6,326)	(3,795)
Trade and other payables	(1,092)	(3,877)
Contract liabilities	160	-
Cash from generated operations	46,772	35,941
Income tax paid	(12,528)	(5,339)
Net cash from operating activities	34,244	30,602
CASH FLOWS FOR INVESTING ACTIVITIES		
Interest received	739	1,943
Interest received from money market	1,214	-
Purchase of property, plant and equipment	(18,758)	(10,663)
Proceed from disposal of property, plant and equipment	-	8
Investment in money market	(79,335)	-
Net cash for investing activities	(96,140)	(8,712)

ORIENTAL KOPI HOLDINGS BERHAD

(Registration No: 202401007447 (1553297-V))

(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS ⁽¹⁾

	CURRENT YEAR- TO-DATE 31.03.2026 Unaudited RM'000	PRECEDING YEAR- TO-DATE 31.03.2025 Unaudited RM'000
CASH FLOWS FOR FINANCING ACTIVITIES		
Dividend paid	(20,000)	(21,000)
Interest paid	(2,776)	(1,994)
Withdrawal / (Placement) of fixed deposits pledged with licensed banks	473	(1)
Net proceeds from issuance of shares	-	179,223
Repayments of lease liabilities	(10,468)	(7,125)
Repayment of hire purchase	(395)	(265)
Net cash (for)/from financing activities	(33,166)	148,838
NET CHANGES IN CASH AND CASH EQUIVALENTS	(95,062)	170,728
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL YEAR	149,004	58,958
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR	53,942	229,686
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR COMPRISES:		
Cash and bank balances	53,942	229,686
Fixed deposits with licensed banks	-	469
	53,942	230,155
Less: Fixed deposits pledged with licensed banks	-	(469)
	53,942	229,686

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.

ORIENTAL KOPI HOLDINGS BERHAD

(Registration No: 202401007447 (1553297-V))

(Incorporated in Malaysia)

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 second quarter ended 31 March 2026 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

ORIENTAL KOPI HOLDINGS BERHAD

(Registration No: 202401007447 (1553297-V))

(Incorporated in Malaysia)

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.

ORIENTAL KOPI HOLDINGS BERHAD

(Registration No: 202401007447 (1553297-V))

(Incorporated in Malaysia)

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>31.03.2026</u>				
Revenue				
Total revenue	131,442	24,543	40,930	196,915
Internal-segment revenue	34	(10,110)	(39,582)	(49,658)
Revenue from external customers	131,476	14,433	1,348	147,257
Segment profit	26,427	5,207	203	31,837
Other income				2,322
Selling and distribution expenses				(7,093)
Administrative expenses				(5,998)
Finance costs				(1,370)
Share of results of a joint venture				46
Income tax expense				(4,711)
Profit for the financial period				15,033
<u>Current year-to-date</u>				
<u>31.03.2026</u>				
Revenue				
Total revenue	256,935	45,862	79,382	382,179
Internal-segment revenue	50	(19,098)	(76,678)	(95,762)
Revenue from external customers	256,985	26,764	2,704	286,453

ORIENTAL KOPI HOLDINGS BERHAD

(Registration No: 202401007447 (1553297-V))

(Incorporated in Malaysia)

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>Current year-to-date</u>				
<u>31.03.2026 (Cont'd)</u>				
Segment profit	52,414	11,075	406	63,895
Other income				4,640
Selling and distribution expenses				(12,685)
Administrative expenses				(11,068)
Finance costs				(2,776)
Share of results of a joint venture				75
Income tax expense				(10,002)
Profit for the financial period				32,079
<u>Preceding</u>				
<u>corresponding quarter</u>				
<u>31.03.2025</u>				
Revenue				
Total revenue	96,304	13,170	31,847	141,321
Internal-segment revenue	116	(6,782)	(31,474)	(38,140)
Revenue from external customers	96,420	6,388	373	103,181
Segment profit	22,050	3,394	47	25,491
Other income				1,813
Selling and distribution expenses				(3,850)
Administrative expenses				(4,202)
Finance costs				(1,060)
Share of results of a joint venture				31
Income tax expense				(4,403)
Profit for the financial period				13,820

ORIENTAL KOPI HOLDINGS BERHAD

(Registration No: 202401007447 (1553297-V))

(Incorporated in Malaysia)

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
Preceding year-to-date				
31.03.2025				
Revenue				
Total revenue	188,020	27,259	61,325	276,604
Internal-segment revenue	-	(15,404)	(60,189)	(75,593)
Revenue from external customers	188,020	11,855	1,136	201,011
Segment profit	44,335	6,308	170	50,813
Other income				2,381
Selling and distribution expenses				(8,240)
Administrative expenses				(7,422)
Finance costs				(1,993)
Share of results of a joint venture				(23)
Income tax expense				(8,603)
Profit for the financial period				26,913

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	
	31.03.2026 Unaudited RM'000	31.03.2025 Unaudited RM'000
Fair value gain on other investments	1,787	N/A

ORIENTAL KOPI HOLDINGS BERHAD

(Registration No: 202401007447 (1553297-V))

(Incorporated in Malaysia)

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

A14 Capital commitments

	The Group	
	31.03.2026	31.03.2025
	Unaudited	Unaudited
	RM'000	RM'000
Purchase of property, plant and equipment	18,400,000	-

A15 Contingent assets and contingent liabilities

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

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-
	31.03.2026	QUARTER	DATE	DATE
	Unaudited	31.03.2025	31.03.2026	31.03.2025
	RM'000	Unaudited	Unaudited	Unaudited
		RM'000	RM'000	RM'000
Transactions with related companies				
Distribution and retail of packaged goods	165	176	255	289
Purchase of goods	110	25	186	45
Rental paid	133	134	267	263

(The rest of this page is intentionally left blank)

ORIENTAL KOPI HOLDINGS BERHAD

(Registration No: 202401007447 (1553297-V))

(Incorporated in Malaysia)

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

B1 Review of performance

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT QUARTER	PRECEDING QUARTER	CURRENT YEAR-TO-DATE	PRECEDING YEAR-TO-DATE
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited
	RM'000	RM'000	RM'000	RM'000
Revenue	147,257	103,181	286,453	201,011
Gross profit	31,837	25,491	63,895	50,813
Profit before taxation	19,744	18,223	42,081	35,516
Profit after taxation	15,033	13,820	32,079	26,913

Current financial quarter ended 31 March 2026 ("2Q FYE2026") vs preceding corresponding financial quarter ended 31 March 2025 ("2Q FYE2025")

The Group recorded revenue of RM147.26 million for the 2Q FYE2026, representing an increase of RM44.08 million or 42.72% as compared to RM103.18 million for the 2Q FYE2025. The increase in revenue was mainly derived from operation of cafe chain which contributed RM131.48 million or 89.28% to the Group's revenue, followed by distribution and retail of packaged goods of RM14.43 million or 9.80% and others which contributed to RM1.35 million or 0.92%.

The Group's gross profit increased by RM6.35 million to RM31.84 million for the 2Q FYE2026 compared to RM25.49 million for the 2Q FYE2025 due to stronger revenue recorded in the 2Q FYE2026 as compared to 2Q FYE2025. However, the gross profit margin decreased from 24.71% for the 2Q FYE2025 to 21.62% for the 2Q FYE2026 due to increase in cost of sales.

The Group's recorded an increase in profit before taxation ("PBT") of RM1.52 million 8.34% to RM19.74 million for the 2Q FYE2026 and profit after taxation ("PAT") of RM1.21 million or 8.76% to RM15.03 million for the 2Q 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 17.66% for the 2Q FYE2025 to 13.41% for the 2Q FYE2026 and PAT margin decreased from 13.39% for the 2Q FYE2025 to 10.21% for the 2Q FYE2026 due to decrease in gross profit margin as a result of increase in cost of sales.

Cumulative six (6) months financial ended 31 March 2026 ("YTD 2Q FYE2026") vs corresponding six (6) months financial ended 31 March 2025 ("YTD 2Q FYE2025")

The Group recorded revenue of RM286.45 million for the YTD 2Q FYE2026, representing an increase of RM85.44 million or 42.50% as compared to RM201.01 million for the YTD 2Q FYE2025. The increase in revenue was mainly derived from operation of cafe chain which contributed RM256.99 million or 89.71% to the Group's revenue, followed by distribution and retail of packaged goods of RM26.76 million or 9.34% and others which contributed to RM2.70 million or 0.95%.

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)

B1 Review of performance (Cont'd)

The Group's gross profit increased by RM13.08 million to RM63.90 million for the YTD 2Q FYE2026 compared to RM50.81 million for the YTD 2Q FYE2025 due to stronger revenue recorded in the YTD 2Q FYE2026 as compared to YTD 2Q FYE2025. However, the gross profit margin decreased from 25.28% for the YTD 2Q FYE2025 to 22.31% for the YTD 2Q FYE2026 due to increase in cost of sales.

The Group's recorded an increase in PBT of RM6.57 million 18.48% to RM42.08 million for the YTD 2Q FYE2026 and PAT of RM5.17 million or 19.20% to RM32.08 million for the YTD 2Q 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 17.67% for the YTD 2Q FYE2025 to 14.69% for the YTD 2Q FYE2026 and PAT margin decreased from 13.39% for the YTD 2Q FYE2025 to 11.20% for the YTD 2Q FYE2026 due to decrease in gross profit margin as a result of increase in cost of sales.

B2 Comparison with immediate preceding quarter's results

	INDIVIDUAL QUARTER		Changes	
	CURRENT QUARTER 31.03.2026 Unaudited RM'000	PRECEDING QUARTER 31.12.2025 Unaudited RM'000	RM'000	%
Revenue	147,257	139,197	8,060	5.79
Gross profit	31,837	32,059	(222)	(0.69)
PBT	19,744	22,338	(2,594)	(11.61)
PAT	15,033	17,047	(2,014)	(11.81)

The revenue for the 2Q FYE2026 increased by RM8.06 million or 5.79% to RM147.26 million as compared to the preceding financial quarter ended 31 December 2025 ("1Q FYE2026") of RM139.20 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 festive season holidays and opening of new outlets during the 2Q FYE2026. Correspondingly, the gross profit decreased by RM0.22 million or 0.69% to RM31.84 million due to higher costs incurred like seasonal angpau distributions, bonus and costs incurred for new outlets opening.

The Group's PBT has decreased by RM2.60 million or 11.61% to RM19.74 million for the 2Q FYE2026, which was mainly due to increase in staff costs and bonus, marketing expenses and costs incurred for opening new outlets in the current and upcoming quarter. The Group's PAT has decreased by RM2.01 million or 11.81% to RM15.03 million for the 2Q FYE2026. The decrease in PAT for the 2Q FYE2026 was mainly due to higher operating expenses as compared to 1Q FYE2026.

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)

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 42.2 million visitors in 2025. Looking ahead, tourist arrivals are forecast to reach 47 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.

In addition, the Group successfully achieved a Guinness World Record in May 2026 for the "Most Servings of Nasi Lemak Sold in 8 Hours", as certified by Guinness World Records. This achievement forms part of the Group's broader branding and marketing initiatives and is expected to enhance its visibility and strengthen brand recognition among both domestic and international consumers, complementing its collaboration with Tourism Malaysia.

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.

(The rest of this page is intentionally left blank)

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)

B5 Taxation

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT QUARTER 31.03.2026 Unaudited RM'000	PRECEDING CORRESPON- DING QUARTER 31.03.2025 Unaudited RM'000	CURRENT YEAR- TO-DATE 31.03.2026 Unaudited RM'000	PRECEDING YEAR- TO-DATE 31.03.2025 Audited RM'000
In respect of the current period:				
Income tax expense	4,711	4,403	10,002	8,603
Total	4,711	4,403	10,002	8,603
Effective tax rate (%)	24%	24%	24%	24%

The effective tax rate for the current financial quarter ended 31 March 2026 was calculated at Malaysian statutory tax rate of 24%.

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)

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 RM'000	%	Actual Utilisation RM'000	Balanced Unutilised RM'000	Estimated timeframe for utilisation
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	23,030	13,370	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	75,779	-	Within 24 months
Estimated listing expenses	7,600	4.13	7,600	-	Within 3 months
	183,964	100.00	106,409	77,555	

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	403	2,660	3,063

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

The facilities are denoted in local currency.

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)

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.

(The rest of this page is intentionally left blank)

ORIENTAL KOPI HOLDINGS BERHAD

(Registration No: 202401007447 (1553297-V))

(Incorporated in Malaysia)

B11 Basic and diluted earnings per share

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT QUARTER 31.03.2026	PRECEDING CORRESPONDING QUARTER 31.03.2025	CURRENT YEAR TO-DATE 31.03.2026	PRECEDING YEAR-TO-DATE 31.03.2025
Net profit for the period attributable to ordinary equity holders of the company (RM'000)	<u>15,033</u>	<u>13,820</u>	<u>32,079</u>	<u>26,913</u>
Weighted average number of shares in issue ('000)	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>
Basic and diluted earnings per share (sen) ⁽¹⁾	<u>0.75</u>	<u>0.69</u>	<u>1.60</u>	<u>1.35</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.

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 31.03.2026 Unaudited RM'000	PRECEDING CORRESPON- DING QUARTER 31.03.2025 Unaudited RM'000	CURRENT YEAR-TO- DATE 31.03.2026 Unaudited RM'000	PRECEDING YEAR-TO-DATE 31.03.2025 Unaudited RM'000
The following amounts have been included in arriving at profit before taxation:				
Finance costs	1,370	1,060	2,776	1,993
Depreciation on property, plant and equipment	4,004	2,531	8,283	4,742
Depreciation on right-of-use assets	6,410	4,503	12,774	8,412
Short term lease	235	48	447	90
Variable lease payments	8,090	5,945	15,262	12,072
and after crediting:				
Interest income	310	1,457	739	1,943
Interest income from money market	1,051	-	1,214	-
Fair value gain from other investments	434	-	1,787	-

By Order of the Board

Date: 26 May 2026