ORIENTAL KOPI HOLDINGS BERHAD

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

UNAUDITED INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 JUNE 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 third quarter ended 30 June 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 30.06.2026 Unaudited RM'000	PRECEDING CORRESPONDING QUARTER 30.06.2025 Unaudited RM'000	CURRENT YEAR-TO-DATE 30.06.2026 Unaudited RM'000	PRECEDING YEAR-TO-DATE 30.06.2025 Unaudited RM'000
Revenue	156,626	116,745	443,079	317,756
Cost of sales	(119,852)	(86,420)	(342,410)	(236,618)
Gross profit	**36,774**	**30,325**	**100,669**	**81,138**
Other income	2,199	1,973	6,839	4,354
Selling and distribution expenses	(7,036)	(4,759)	(19,721)	(12,999)
Administrative expenses	(6,143)	(2,967)	(17,211)	(10,389)
Share of result of a joint venture	234	45	309	22
Profit from operations	**26,028**	**24,617**	**70,885**	**62,126**
Finance costs	(1,522)	(1,114)	(4,298)	(3,107)
Profit before taxation	**24,506**	**23,503**	**66,587**	**59,019**
Income tax expenses	(7,502)	(5,555)	(17,504)	(14,158)
Profit after taxation	**17,004**	**17,948**	**49,083**	**44,861**
Other comprehensive income	-	-	-	-
Total comprehensive income for the financial periods	**17,004**	**17,948**	**49,083**	**44,861**
Total comprehensive income for the financial periods attributable to:				
Owners of the company	**17,004**	17,948	**49,083**	44,861
Basic and diluted earnings per share (sen) [(2)]	0.85	0.98	2.45	2.46

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 30.06.2026 RM'000	AUDITED 30.09.2025 RM'000
ASSETS		
Non-current assets		
Property, plant, and equipment	62,247	50,749
Investment in a joint venture	2,308	2,073
Right-of-use assets	118,005	82,369
Deferred tax assets	173	278
	182,733	**135,469**
Current assets		
Inventories	21,516	12,292
Trade receivables	16,524	8,022
Other receivables, deposits and prepayments	25,081	22,852
Current tax assets	1,450	566
Other investments	228,903	102,260
Fixed deposit with a licensed bank	-	473
Cash and bank balances	13,933	149,004
	307,407	**295,469**
TOTAL ASSETS	**490,140**	**430,938**
EQUITY AND LIABILITIES		
EQUITY		
Share capital	211,020	211,020
Merger deficit	(15,893)	(15,893)
Retained profits	127,452	98,369
TOTAL EQUITY	**322,579**	**293,496**
LIABILITIES		
Non-current liabilities		
Lease liabilities	117,878	66,752
Hire purchase payables	2,660	2,449
Provision for restoration costs	4,327	3,037
	124,865	**72,238**
Current Liabilities		
Trade payables	5,100	7,193
Other payables and accruals	21,873	26,157
Lease liabilities	6,951	20,116
Hire purchase payables	384	761
Contract liabilities	809	859
Current tax liabilities	7,579	10,118
	42,696	**65,204**
TOTAL LIABILITIES	**167,561**	**137,442**
TOTAL EQUITY AND LIABILITIES	**490,140**	**430,938**
Net assets per share (RM) [(2)]	0.16	0.15

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

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ORIENTAL KOPI HOLDINGS BERHAD

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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	-	-	-	49,083	49,083
Transactions with owners:					
Dividend paid	-	-	-	(20,000)	(20,000)
Issuance of shares	-	-	-	-	-
Balance as at 30 June 2026 (Unaudited)	**211,020**	**-**	**(15,893)**	**127,452**	**322,579**

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 30.06.2026 Unaudited RM'000	PRECEDING YEAR-TO-DATE 30.06.2025 Unaudited RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	66,587	59,019
Adjustments for:		
Depreciation:		
- Property, plant and equipment	12,947	7,698
- Right-of-use assets	20,223	13,287
Interest expense on lease liabilities	4,168	3,005
Interest expense	130	102
Loss / (Gain) on disposal of property, plant & equipment	34	(40)
Interest income	(815)	(2,773)
Interest income from money market	(3,112)	(135)
Share of result of a joint venture	(309)	(22)
Gain on lease termination	-	(2)
Fair value gain on other investments	(1,788)	(1,047)
Operating profit before working capital changes	98,065	79,092
Changes in working capital:		
Inventories	(9,224)	(4,457)
Trade and other receivables	(10,656)	(6,698)
Trade and other payables	(6,333)	1,723
Contract liabilities	(50)	204
Cash from generated operations	71,802	69,864
Income tax paid	(20,864)	(16,551)
Net cash from operating activities	**50,938**	**53,313**
CASH FLOWS FOR INVESTING ACTIVITIES		
Interest received	813	2,773
Interest received from money market	3,112	135
Purchase of property, plant and equipment	(24,041)	(21,618)
Proceed from disposal of property, plant and equipment	-	65
Investment in joint venture	-	(991)
Investment in money market	(124,855)	(138,581)
Net cash for investing activities	**(144,971)**	**(158,217)**

ORIENTAL KOPI HOLDINGS BERHAD

(Registration No: 202401007447 (1553297-V))
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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS [1]

	CURRENT YEAR-TO-DATE 30.06.2026 Unaudited RM'000	PRECEDING YEAR-TO-DATE 30.06.2025 Unaudited RM'000
CASH FLOWS FOR FINANCING ACTIVITIES		
Dividend paid	(20,000)	(21,000)
Interest paid	(4,298)	(3,107)
Withdrawal / (Placement) of fixed deposits pledged with licensed banks	473	(5)
Net proceeds from issuance of shares	-	179,223
Repayments of lease liabilities	(16,610)	(11,133)
Repayment of hire purchase	(603)	(491)
Net cash (for)/from financing activities	**(41,038)**	**143,487**
NET CHANGES IN CASH AND CASH EQUIVALENTS	**(135,071)**	**38,583**
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	**-**	**(14)**
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR	**13,933**	**97,527**
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR COMPRISES:		
Cash and bank balances	13,933	97,527
Fixed deposits with licensed banks	-	473
	13,933	98,000
Less: Fixed deposits pledged with licensed banks	-	(473)
	13,933	97,527

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.

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 third quarter ended 30 June 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

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 and financial period 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**
Current quarter 30.06.2026				
Revenue				
Total revenue	141,729	22,745	41,841	206,315
Internal-segment revenue	80	(9,147)	(40,622)	(49,689)
Revenue from external customers	141,809	13,598	1,219	156,626
Segment profit	30,516	6,075	183	36,774
Other income				2,199
Selling and distribution expenses				(7,036)
Administrative expenses				(6,143)
Finance costs				(1,522)
Share of results of a joint venture				234
Income tax expense				(7,502)
Profit for the financial period				17,004
Current year-to-date 30.06.2026				
Revenue				
Total revenue	398,664	68,607	121,223	588,494
Internal-segment revenue	130	(28,245)	(117,300)	(145,415)
Revenue from external customers	398,794	40,362	3,923	443,079

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
Current year-to-date 30.06.2026 (Cont'd)				
Segment profit	83,580	16,500	589	100,669
Other income				6,839
Selling and distribution expenses				(19,721)
Administrative expenses				(17,211)
Finance costs				(4,298)
Share of results of a joint venture				309
Income tax expense				(17,504)
Profit for the financial period				49,083
Preceding corresponding quarter 30.06.2025				
Revenue				
Total revenue	107,845	16,602	34,078	158,525
Internal-segment revenue	-	(8,414)	(33,366)	(41,780)
Revenue from external customers	107,845	8,188	712	116,745
Segment profit	25,820	4,398	107	30,325
Other income				1,973
Selling and distribution expenses				(4,759)
Administrative expenses				(2,967)
Finance costs				(1,114)
Share of results of a joint venture				45
Income tax expense				(5,555)
Profit for the financial period				17,948

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 year-to-date 30.06.2025</u>				
Revenue				
Total revenue	295,865	43,861	95,398	435,124
Internal-segment revenue	-	(23,818)	(93,550)	(117,368)
Revenue from external customers	295,865	20,043	1,848	317,756
Segment profit	70,155	10,706	277	81,138
Other income				4,354
Selling and distribution expenses				(12,999)
Administrative expenses				(10,389)
Finance costs				(3,107)
Share of results of a joint venture				22
Income tax expense				(14,158)
Profit for the financial period				44,861

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

Save as disclosed below, 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.

Oriental Coffee International Sdn. Bhd., an indirect wholly-owned subsidiary of Oriental Kopi, had on 6 August 2026, announced separately that it had entered into:

(i) a Joint Venture cum Shareholders' Agreement with PT Era Boga Nusantara ("**EBN**") to formalise the strategic collaboration between Oriental Coffee International and EBN to jointly pursue restaurant business under the trade name of *Oriental Kopi* via PT Era Oriental Kopi and to regulate the parties' respective rights and obligations as shareholders of EBN, including the management and operation of the joint venture business in the Republic of Indonesia; and

(ii) a Territory Franchise Agreement with Coffee Time Ltd (**"CTL"**) to grant CTL the exclusive franchise rights to develop and operate restaurant business under the trade name of *Oriental Kopi* within the agreed protected territory in the Republic of Mauritius.

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

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	
	30.06.2026 Unaudited RM'000	30.06.2025 Unaudited RM'000
Fair value gain on other investments	1,788	N/A

A14 Capital commitments

	The Group	
	30.06.2026 Unaudited RM'000	30.06.2025 Unaudited 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 QUARTER 30.06.2026 Unaudited RM'000	PRECEDING CORRESPONDING QUARTER 30.06.2025 Unaudited RM'000	CURRENT YEAR-TO-DATE 30.06.2026 Unaudited RM'000	PRECEDING YEAR-TO-DATE 30.06.2025 Unaudited RM'000
Transactions with related parties				
Distribution and retail of packaged goods	127	112	382	401
Purchase of goods	248	46	434	91
Rental paid	134	129	401	392

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

B1 Review of performance

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT QUARTER 30.06.2026 Unaudited RM'000	PRECEDING CORRESPONDING QUARTER 30.06.2025 Unaudited RM'000	CURRENT YEAR-TO-DATE 30.06.2026 Unaudited RM'000	PRECEDING YEAR-TO-DATE 30.06.2025 Unaudited RM'000
Revenue	156,626	116,745	443,079	317,756
Gross profit	36,774	30,325	100,669	81,138
Profit before taxation	24,506	23,503	66,587	59,019
Profit after taxation	17,004	17,948	49,083	44,861

<u>Current financial quarter ended 30 June 2026 ("**3Q FYE2026**") vs preceding corresponding financial quarter ended 30 June 2025 ("**3Q FYE2025**")</u>

The Group recorded revenue of RM156.63 million for the 3Q FYE2026, representing an increase of RM39.88 million or 34.16% as compared to RM116.75 million for the 3Q FYE2025. The increase in revenue was mainly derived from operation of cafe chain which contributed RM141.81 million or 90.54% to the Group's revenue, followed by distribution and retail of packaged goods of RM13.60 million or 8.68% and others which contributed to RM1.22 million or 0.78%.

The Group's gross profit increased by RM6.45 million to RM36.77 million for the 3Q FYE2026 compared to RM30.33 million for the 3Q FYE2025 due to stronger revenue recorded in the 3Q FYE2026 as compared to 3Q FYE2025. However, the gross profit margin decreased from 25.98% for the 3Q FYE2025 to 23.48% for the 3Q FYE2026 due to increase in cost of sales.

The Group's recorded an increase in profit before taxation ("**PBT**") of RM1.00 million or 4.27% to RM24.51 million for the 3Q FYE2026 while profit after taxation ("**PAT**") had slightly decreased RM0.95 million or 5.26% to RM17.00 million for the 3Q 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 20.13% for the 3Q FYE2025 to 15.65% for the 3Q FYE2026 and PAT margin decreased from 15.37% for the 3Q FYE2025 to 10.86% for the 3Q FYE2026 due to decrease in gross profit margin as a result of increase in cost of sales and higher effective tax rate being adopted in the current quarter.

<u>Cumulative nine (9) months financial ended 30 June 2026 ("**YTD 3Q FYE2026**") vs corresponding nine (9) months financial ended 30 June 2025 ("**YTD 3Q FYE2025**")</u>

The Group recorded revenue of RM443.08 million for the YTD 3Q FYE2026, representing an increase of RM125.32 million or 39.44% as compared to RM317.76 million for the YTD 3Q FYE2025. The increase in revenue was mainly derived from operation of cafe chain which contributed RM398.79 million or 90.01% to the Group's revenue, followed by distribution and retail of packaged goods of RM40.36 million or 9.11% and others which contributed to RM3.93 million or 0.88%.

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 RM19.53 million to RM100.67 million for the YTD 3Q FYE2026 compared to RM81.14 million for the YTD 3Q FYE2025 due to stronger revenue recorded in the YTD 3Q FYE2026 as compared to YTD 3Q FYE2025. However, the gross profit margin decreased from 25.53% for the YTD 3Q FYE2025 to 22.72% for the YTD 3Q FYE2026 due to increase in cost of sales.

The Group's recorded an increase in PBT of RM7.57 million 12.82% to RM66.59 million for the YTD 3Q FYE2026 and PAT of RM4.22 million or 9.41% to RM49.08 million for the YTD 3Q 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 18.57% for the YTD 3Q FYE2025 to 15.03% for the YTD 3Q FYE2026 and PAT margin decreased from 14.12% for the YTD 3Q FYE2025 to 11.08% for the YTD 3Q FYE2026 due to decrease in gross profit margin as a result of increase in cost of sales and higher effective tax rate being adopted in the current quarter.

B2 Comparison with immediate preceding quarter's results

	INDIVIDUAL QUARTER			
	CURRENT QUARTER 30.06.2026 Unaudited RM'000	**PRECEDING QUARTER 31.03.2026 Unaudited RM'000**	**Changes RM'000**	**%**
Revenue	156,626	147,257	9,369	6.36
Gross profit	36,774	31,837	4,937	15.51
PBT	24,506	19,744	4,762	24.12
PAT	17,004	15,033	1,971	13.11

The revenue for the 3Q FYE2026 increased by RM9.37 million or 6.36% to RM156.63 million as compared to the preceding financial quarter ended 31 March 2026 ("**2Q FYE2026**") of RM147.26 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 3Q FYE2026. Correspondingly, the gross profit increased by RM4.94 million or 15.51% to RM36.77 million due to higher revenue recorded.

The Group's PBT has increased by RM4.76 million or 24.12% to RM24.51 million for the 3Q FYE2026, which was mainly due to improved cost management and operational efficiency. Driven by higher Group PBT, the Group's PAT also registered an increase this quarter. The Group's PAT has increased by RM1.97 million or 13.11% to RM17.00 million for the 3Q FYE2026.

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. Furthermore, the recent announcement regarding the return of Formula 1 to the Sepang International Circuit is expected to act as a powerful catalyst for the domestic economy, with the food and beverage (F&B) industry poised for a major surge in demand driven by a massive influx of international race enthusiasts and regional travelers. 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.

The Group has also made further progress in expanding Oriental Kopi's international presence, with Indonesia and Mauritius identified as its next overseas markets. In Indonesia, the Group is partnering with EBN, part of Erajaya Group, to establish the Oriental Kopi brand in Greater Jakarta, with the first outlet targeted to open by the end of 2026 at Central Park Mall in West Jakarta. The partnership also provides opportunities to introduce selected Oriental Kopi packaged food products to the Indonesian market. In Mauritius, the Group is expanding through a franchise arrangement with CTL, providing an asset light avenue to establish the brand in a new market while generating franchise fees and recurring royalty income. These developments build on the Group's existing presence in Singapore and further broaden Oriental Kopi's international footprint.

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.

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

B5 Taxation

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT QUARTER 30.06.2026 Unaudited RM'000	PRECEDING CORRESPON-DING QUARTER 30.06.2025 Unaudited RM'000	CURRENT YEAR-TO-DATE 30.06.2026 Unaudited RM'000	PRECEDING YEAR-TO-DATE 30.06.2025 Audited RM'000
In respect of the current period:				
Income tax expense	7,502	5,555	17,504	14,158
Total	**7,502**	**5,555**	**17,504**	**14,158**
Effective tax rate (%)	**31%**	**24%**	**26%**	**24%**

The effective tax rate for the current financial quarter ended 30 June 2026 was calculated at 31% which was higher than Malaysian statutory tax rate of 24%. The increase was mainly attributed from non-deductible pre-commencement and start-up expenses incurred in connection with the new outlets opened during the financial year.

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	Proposed Utilisation %	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.

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
Secured borrowings			
Hire purchases	384	2,660	3,044

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

The facilities are denoted in local currency.

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 30.06.2026	PRECEDING CORRESPONDING QUARTER 30.06.2025	CURRENT YEAR TO-DATE 30.06.2026	PRECEDING YEAR-TO-DATE 30.06.2025
Net profit for the period attributable to ordinary equity holders of the company (RM'000)	**17,004**	**17,948**	**49,083**	**44,861**
Weighted average number of shares in issue ('000)	**2,000,000**	**1,825,408**	**2,000,000**	**1,825,408**
Basic and diluted earnings per share (sen)[(1)]	**0.85**	**0.98**	**2.45**	**2.46**

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.

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 30.06.2026 Unaudited RM'000	PRECEDING CORRESPON-DING QUARTER 30.06.2025 Unaudited RM'000	CURRENT YEAR-TO-DATE 30.06.2026 Unaudited RM'000	PRECEDING YEAR-TO-DATE 30.06.2025 Unaudited RM'000
The following amounts have been included in arriving at profit before taxation:				
Finance costs	1,522	1,114	4,298	3,107
Depreciation on property, plant and equipment	4,664	2,956	12,947	7,698
Depreciation on right-of-use assets	7,449	4,875	20,224	13,287
Short term lease	153	151	600	720
Variable lease payments	9,115	6,455	24,377	18,527
and after crediting:				
Interest income	75	830	813	2,773
Interest income from money market	1,899	135	3,112	135
Fair value gain from other investments	-	1,047	1,787	1,047

By Order of the Board

Date: 28 August 2026