ORIENTAL KOPI HOLDINGS BERHAD

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

UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 30 SEPTEMBER 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 fourth quarter ended 30 September 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 30.09.2025 Unaudited RM'000	PRECEDING CORRESPONDING QUARTER 30.09.2024 [2] Unaudited RM'000	CURRENT YEAR-TO-DATE 30.09.2025 Unaudited RM'000	PRECEDING YEAR-TO-DATE 30.09.2024 [2] Unaudited RM'000
Revenue	133,161	N/A	450,917	N/A
Cost of sales	(100,211)	N/A	(336,829)	N/A
Gross profit	**32,950**	**N/A**	**114,088**	**N/A**
Other income	2,299	N/A	6,653	N/A
Selling and distribution expenses	(4,168)	N/A	(17,167)	N/A
Administrative expenses #	(5,639)	N/A	(16,028)	N/A
Share of result of a joint venture	150	N/A	172	N/A
Profit from operations	**25,592**	**N/A**	**87,718**	**N/A**
Finance costs	(1,176)	N/A	(4,283)	N/A
Profit before taxation	**24,416**	**N/A**	**83,435**	**N/A**
Income tax expenses	(8,525)	N/A	(22,683)	N/A
Profit after taxation	**15,891**	**N/A**	**60,752**	**N/A**
Other comprehensive income	-	N/A	-	N/A
Total comprehensive income for the financial years/periods	**15,891**	**N/A**	**60,752**	**N/A**
Total comprehensive income for the financial years/periods attributable to:				
Owners of the company	15,891	N/A	60,752	N/A
Basic and diluted earnings per share (sen) [3]	0.79	N/A	3.25	N/A

ORIENTAL KOPI HOLDINGS BERHAD

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

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

Notes:

(1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income are disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus of the Company dated 6 January 2025 in relation to its initial public offering ("**IPO**") ("**Prospectus**") and the accompanying explanatory notes attached in the interim financial report.

(2) This is the interim financial report for the fourth quarter ended 30 September 2025 being announced in compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("**Bursa Securities**") ("**Listing Requirements**"). There are no comparative figures for the preceding corresponding quarter and period as there is no interim financial report prepared for the comparative period concerned.

(3) 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.

Including the listing expenses incurred for the listing of the entire enlarged issued share capital of the Company on the ACE Market of Bursa Securities comprising the public issue of 418,101,000 new ordinary shares in the Company ("**Listing**") of RM1.38 million for the twelve (12) months year ended 30 September 2025.

N/A Not applicable.

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ORIENTAL KOPI HOLDINGS BERHAD

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

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION [1]

	UNAUDITED 30.09.2025 RM'000	AUDITED 30.09.2024 RM'000
ASSETS		
Non-current assets		
Property, plant, and equipment	53,130	31,025
Investment in a joint venture	2,073	967
Right-of-use assets	82,369	69,393
Deferred tax assets	278	243
	137,850	**101,628**
Current assets		
Inventories	12,210	6,923
Trade receivables	7,912	2,397
Other receivables, deposits and prepayments	16,971	10,925
Current tax assets	-	177
Other investments	102,260	-
Fixed deposit with a licensed bank	473	468
Cash and bank balances	149,045	58,958
	288,871	**79,848**
TOTAL ASSETS	**426,721**	**181,476**
EQUITY AND LIABILITIES		
EQUITY		
Share capital	211,020	1
Invested capital	-	15,903
Merger deficit	(15,893)	-
Retained profits	98,369	37,617
TOTAL EQUITY	**293,496**	**53,521**
LIABILITIES		
Non-current liabilities		
Lease liabilities	66,752	57,588
Hire purchase payables	2,466	1,929
Provision for restoration costs	3,037	2,360
Deferred tax liabilities	-	26
	72,255	**61,903**
Current Liabilities		
Trade payables	3,854	5,742
Other payables and accruals	25,846	34,099
Lease liabilities	20,116	14,409
Hire purchase payables	743	540
Contract liabilities	859	345
Current tax liabilities	9,552	10,917
	60,970	**66,052**
TOTAL LIABILITIES	**133,225**	**127,955**
TOTAL EQUITY AND LIABILITIES	**426,721**	**181,476**
Net assets per share (RM) [2]	0.15	0.03

ORIENTAL KOPI HOLDINGS BERHAD

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(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 Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached in the interim financial report.

(2) Computed based on total equity attributable to owners of the Company divided by the Company's number of issued shares of 2,000,000,000 as at 30 September 2025 (30 September 2024: 1,581,899,000).

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ORIENTAL KOPI HOLDINGS BERHAD

(Registration No: 202401007447 (1553297-V))
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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (1) (2)

	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	1	15,903	-	37,617	53,521
Total comprehensive income for the financial year	-	-	-	60,752	60,752
Transactions with owners:					
Issuance of shares	211,019	(15,903)	(15,893)	-	179,223
Balance as at 30 September 2025 (Unaudited)	**211,020**	**-**	**(15,893)**	**98,369**	**293,496**

Notes:

(1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity are disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached in the interim financial report.

(2) This is the interim financial report for the fourth quarter ended 30 September 2025 being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding quarter and period as there is no interim financial report prepared for the comparative period concerned.

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ORIENTAL KOPI HOLDINGS BERHAD

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

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS [1]

	CURRENT YEAR-TO-DATE 30.09.2025 Unaudited RM'000	PRECEDING YEAR-TO-DATE 30.09.2024 [2] Unaudited RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	83,435	N/A
Adjustments for:		
Depreciation:		
- Property, plant and equipment	10,986	N/A
- Right-of-use assets	18,549	N/A
Interest expense on lease liabilities	4,137	N/A
Interest expense	145	N/A
Property, plant and equipment written off	177	N/A
Gain on disposal of property, plant & equipment	(34)	N/A
Interest income	(3,466)	N/A
Interest income from money market	(271)	N/A
Share of result of a joint venture	(172)	N/A
Gain on lease termination	(92)	N/A
Gain on lease modification	(26)	N/A
Fair value gain on other investments	(2,121)	N/A
Operating profit before working capital changes	111,247	N/A
Changes in working capital:		
Inventories	(5,287)	N/A
Trade and other receivables	(11,504)	N/A
Trade and other payables	10,647	N/A
Contract liabilities	514	N/A
Cash from generated operations	105,617	N/A
Income tax paid	(23,812)	N/A
Net cash from operating activities	**81,805**	**N/A**
CASH FLOWS FOR INVESTING ACTIVITY		
Interest received	3,466	N/A
Interest received from money market	271	N/A
Purchase of property, plant and equipment	(31,880)	N/A
Proceed from disposal of property, plant and equipment	66	N/A
Investment in joint venture	(991)	N/A
Investment in money market	(100,139)	N/A
Net cash for investing activities	**(129,207)**	**N/A**

ORIENTAL KOPI HOLDINGS BERHAD

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

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS [1]

	CURRENT YEAR-TO-DATE 30.09.2025 Unaudited RM'000	PRECEDING YEAR-TO-DATE 30.09.2024 [2] Unaudited RM'000
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	(21,000)	N/A
Interest paid	(4,282)	N/A
Placement of fixed deposits pledged with licensed banks	(5)	N/A
Net proceeds from issuance of shares	179,223	N/A
Repayments of lease liabilities	(15,786)	N/A
Repayment of hire purchase	(661)	N/A
Net cash from financing activities	**137,489**	**N/A**
NET CHANGES IN CASH AND CASH EQUIVALENTS	**90,087**	**N/A**
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL YEAR	**58,958**	**N/A**
EFFECT OF CHANGES IN EXCHANGE RATE IN CASH AND CASH EQUIVALENTS	**-**	**N/A**
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR	**149,045**	**N/A**
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR COMPRISES:		
Cash and bank balances	149,045	N/A
Fixed deposits with licensed banks	473	N/A
	149,518	N/A
Less: Fixed deposits pledged with licensed banks	(473)	N/A
	149,045	N/A

Notes:

(1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Cash Flows are disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached in the interim financial report.

(2) This is the interim financial report for the fourth quarter ended 30 September 2025 being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding year-to-date as there is no interim financial report prepared for the comparative period concerned.

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 Listing Requirements.

This is the interim financial report on the Group’s unaudited condensed consolidated interim financial statements for the fourth quarter ended 30 September 2025 being announced by the Group in compliance with the Listing Requirements. As such, there are no comparative figures for the preceding corresponding period.

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

A2 Significant Accounting Policies

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

(i) During the current financial 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 16: Lease Liability in a Sale and Leaseback
Amendments to MFRS 101: Classification of Liabilities as Current or Non-current
Amendments to MFRS 101: Non-current Liabilities with Covenants
Amendments to MFRS 107 and MFRS 7: Supplier Finance Arrangements

(ii) The Group has not applied in advance the following accounting standards (including the consequential amendments, if any) that have been issued by the Malaysian Accounting Standards Board (MASB) but are not yet effective for the current financial 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: Lack of Exchangeability	1 January 2025
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 Company was incorporated on 23 February 2024 as a private limited company and was subsequently converted into a public limited company on 14 May 2024. The audited financial statements of the Group for the financial year ended 30 September 2024 were not subject to any qualification.

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

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

A8 Dividend paid

There was no dividend paid during the current financial quarter under review.

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

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 30.09.2025				
Revenue				
Total revenue	122,626	19,518	40,790	182,934
Internal-segment revenue	-	(10,348)	(39,425)	(49,773)
Revenue from external customers	122,626	9,170	1,365	133,161
Segment profit	28,770	3,973	207	32,950
Other income				2,299
Selling and distribution expenses				(4,168)
Administrative expenses				(5,639)
Finance costs				(1,176)
Share of results of a joint venture				150
Income tax expense				(8,525)
Profit for the financial period				15,891
Current year-to-date 30.09.2025				
Revenue				
Total revenue	418,491	63,379	136,188	618,058
Internal-segment revenue	-	(34,166)	(132,975)	(167,141)
Revenue from external customers	418,491	29,213	3,213	450,917
Segment profit	98,925	14,679	484	114,088
Other income				6,653
Selling and distribution expenses				(17,167)
Administrative expenses				(16,028)
Finance costs				(4,283)
Share of results of a joint venture				172
Income tax expense				(22,683)
Profit for the financial year				60,752

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

A10 Segment information (cont'd)

This is the interim financial report for the fourth quarter ended 30 September 2025 being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding year-to-date as there is no interim financial report prepared for the comparative period concerned.

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

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

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

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

Save as disclosed in Note B6 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.

A13 Changes in the composition of the Group

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

A14 Gains or losses arising from financial instruments

	The Group	
	30.09.2025 Unaudited RM'000	**30.09.2024 Unaudited RM'000**
Fair value gain on other investments	2,121	N/A

A15 Capital commitments

	The Group	
	30.09.2025 Unaudited RM'000	**30.09.2024 Unaudited RM'000**
Purchase of property, plant and equipment	20,700	-

A16 Contingent assets and contingent liabilities

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

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

A17 Significant related party transactions

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

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT QUARTER 30.09.2025 Unaudited RM'000	PRECEDING CORRESPONDING QUARTER 30.09.2024 Unaudited RM'000	CURRENT YEAR-TO-DATE 30.09.2025 Unaudited RM'000	PRECEDING YEAR-TO-DATE 30.09.2024 Unaudited RM'000
Transactions with related companies				
Distribution and retail of packaged goods	89	N/A	490	N/A
Purchase of goods	125	N/A	216	N/A
Rental paid	133	N/A	525	N/A

This is the interim financial report for the fourth quarter ended 30 September 2025 being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding year-to-date as there is no interim financial report prepared for the comparative period concerned.

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ORIENTAL KOPI HOLDINGS BERHAD

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

B1 Review of performance

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT QUARTER 30.09.2025 Unaudited RM'000	PRECEDING CORRESPONDING QUARTER 30.09.2024 Unaudited RM'000	CURRENT YEAR-TO-DATE 30.09.2025 Unaudited RM'000	PRECEDING YEAR-TO-DATE 30.09.2024 Unaudited RM'000
Revenue	133,161	N/A	450,917	N/A
Gross profit	32,950	N/A	114,088	N/A
Profit before taxation	24,416	N/A	83,435	N/A
Profit after taxation	15,891	N/A	60,752	N/A
Adjusted profit before taxation	24,416	N/A	84,816 (1)	N/A
Adjusted profit after taxation	15,891	N/A	62,133 (1)	N/A

Note:

(1) After adjusting for adding back the listing expenses incurred for the Listing of RM1.38 million for the twelve (12) months year ended 30 September 2025.

There are no comparative figures for the preceding corresponding quarter and year-to-date results as this is the interim financial report for the fourth quarter ended 30 September 2025 being announced in compliance with the Listing Requirements.

The Group recorded revenue of RM133.16 million for the current financial quarter ended 30 September 2025, mainly derived from operation of cafe chain which contributed RM122.63 million or 92.09% to the Group's revenue, followed by distribution and retail of packaged goods of RM9.17 million or 6.89% and others which contributed to RM1.36 million or 1.02%. For the twelve (12) months year ended 30 September 2025, the Group registered revenue of RM450.92 million of which the operation of cafe chain and distribution and retail of packaged foods segments contributed RM418.49 million or 92.81% and RM29.21 million or 6.48% of the total revenue respectively.

The Group registered gross profit of RM32.95 million with gross profit margin of 24.74%, profit before taxation ("**PBT**") of RM24.42 million with PBT margin of 18.34% and profit after taxation ("**PAT**") of RM15.89 million with PAT margin of 11.93% for the current financial quarter ended 30 September 2025. Likewise, the Group recorded a gross profit, PBT and PAT of RM114.09 million, RM83.44 million and RM60.75 million respectively for the twelve (12) months year ended 30 September 2025.

For the twelve (12) months year ended 30 September 2025, if the listing expenses incurred for the Listing of RM1.38 million were excluded, the Group would have recorded an adjusted PBT of RM84.82 million and an adjusted PBT margin of 18.81%. Correspondingly, the Group also recorded an adjusted PAT of RM62.13 million and an adjusted PAT margin of 13.78%.

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

B2 Comparison with immediate preceding quarter's results

	INDIVIDUAL QUARTER			
	CURRENT QUARTER 30.09.2025 Unaudited RM'000	PRECEDING QUARTER 30.06.2025 Unaudited RM'000	Changes RM'000	%
Revenue	133,161	116,745	16,416	14.06
Gross Profit	32,950	30,325	2,625	8.66
PBT	24,416	23,503	913	3.88
PAT	15,891	17,948	(2,057)	(11.46)

The revenue for current financial quarter increased by RM16.42 million or 14.06% to RM133.16 million as compared to the preceding financial quarter of RM116.75 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 Mid-Autumn Festival and opening of new outlets during the current financial quarter under review. Correspondingly, the gross profit increased by RM2.63 million or 8.66% to RM32.95 million due to higher revenue recorded.

The Group's PBT has increased marginally by RM0.91 million or 3.88% to RM24.42 million for the current quarter which was in line with the higher revenue recorded. However, the Group's PAT has decreased by RM2.06 million or 11.46% to RM15.89 million for the current quarter. The decrease of PAT was attributed to the Group's effective tax rate exceeding the statutory rate, arising from non-deductible pre-commencement and start-up expenses incurred in connection with the new outlets opened during the year.

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

B3 Prospects

Domestic consumption-led growth continues to underpin strong demand for food services, supported by rising household spending across urban and suburban areas. At the same time, increasing tourist arrivals are adding a further boost to this sector. According to Tourism Malaysia, Malaysia recorded approximately 12.9 million international tourist arrivals in first half of 2025. International tourist arrivals are projected to reach 35.6 million by 2026 and generate RM147.1 billion in receipts supported by the Visit Malaysia 2026 campaign introduced by the government. Together, the sustained domestic consumption and growing tourism activity are expected to drive higher demand for food services operators.

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 30.09.2025 Unaudited RM'000	PRECEDING CORRESPON-DING QUARTER 30.09.2024 Unaudited RM'000	CURRENT YEAR-TO-DATE 30.09.2025 Unaudited RM'000	PRECEDING YEAR-TO-DATE 30.09.2024 Audited RM'000
In respect of the current period:				
Income tax expense	8,525	N/A	22,683	N/A
Total	**8,525**	**N/A**	**22,683**	**N/A**
Effective tax rate (%)	**35%**	**N/A**	**27%**	**N/A**

The effective tax rate for the current financial quarter ended 30 September 2025 was calculated at 35% 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.

There are no comparative figures for the preceding corresponding quarter and year-to-date as this is the interim financial report for the fourth quarter ended 30 September 2025 being announced in compliance with the Listing Requirements.

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., 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**").

In addition to the above, Oriental Kopi will make the necessary announcement(s) to Bursa Securities to provide further information on the Proposed Acquisition upon the execution of the sale and purchase agreement with the Vendor.

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	8,072	28,328	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**	**84,991**	**98,973**	

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

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	743	2,466	3,209

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

On 25 November 2025, the Board has declared and approved an interim single-tier dividend of 1 sen per ordinary share in respect of the financial year ending 30 September 2025. The dividend payable is RM20,000,000.00.

The entitlement date and the payment date for the proposed dividend will be on 10 December 2025 and 9 January 2026 respectively.

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B11 Basic and diluted earnings per share

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT QUARTER 30.09.2025	PRECEDING CORRESPONDING QUARTER 30.09.2024	CURRENT YEAR TO-DATE 30.09.2025	PRECEDING YEAR-TO-DATE 30.09.2024
Net profit for the period attributable to ordinary equity holders of the company (RM'000)	**15,891**	**N/A**	**60,752**	**N/A**
Weighted average number of shares in issue ('000)	**2,000,000**	**N/A**	**1,868,270**	**N/A**
Basic and diluted earnings per share (sen)(1) (2)	**0.79**	**N/A**	**3.25**	**N/A**

Notes:

(1) This is the interim financial report on the Company's unaudited condensed consolidated financial results for the fourth quarter ended 30 September 2025 announced in compliance with the Listing Requirements and as such, there are no Comparative figures for the preceding year's corresponding quarter.

(2) The basic and diluted earnings per share are calculated based on the PAT attributable to owners of the Company for the financial period divided by the Company's weighted average number of 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 30.09.2025 Unaudited RM'000	PRECEDING CORRESPON-DING QUARTER 30.09.2024 Unaudited RM'000	CURRENT YEAR-TO-DATE 30.09.2025 Unaudited RM'000	PRECEDING YEAR-TO-DATE 30.09.2024 Unaudited RM'000
The following amounts have been included in arriving at profit before taxation:				
Finance costs	1,176	N/A	4,283	N/A
Depreciation on property, plant and equipment	3,288	N/A	10,986	N/A
Depreciation on right-of-use assets	5,262	N/A	18,549	N/A
Short term lease	225	N/A	945	N/A
Variable lease payments	7,104	N/A	25,631	N/A
and after crediting:				
Interest income	693	N/A	3,466	N/A
Interest income from money market	136	N/A	271	N/A
Fair value gain from other investments	1,074	N/A	2,121	N/A

By Order of the Board

Date: 25 November 2025