

Elevate Your Home & Living Experience

2026
Annual Report.



OASIS HOME HOLDING BERHAD
(Registration No. 202101011610 (1411909-M))
(Incorporated in Malaysia under the Companies Act 2016)

25, Jalan PP11/3, Taman Putra Perdana, 47130 Puchong, Selangor Darul Ehsan, Malaysia
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Form of Proxy

MBSB Investment Bank Berhad ("MBSB IB") was the Principal Adviser for the admission of Oasis Home Holding Berhad to the ACE Market of Bursa Malaysia Securities Berhad ("Bursa Securities") on 28 May 2025. With effect from 1 July 2026, M&A Securities Sdn. Bhd. ("M&A Securities") has been appointed as the Company's replacement Sponsor following the expiry of the previous sponsorship term on 30 June 2026, at which date MBSB IB ceased to act as Sponsor. Pursuant to Rule 4.27 of the ACE Market Listing Requirements of Bursa Securities, M & A Securities has reviewed this Annual Report to ensure compliance with the ACE Market Listing Requirements of Bursa Securities. M&A Securities does not assume responsibility for the contents of this document.

ABOUT US



We are principally involved in the marketing and selling of consumer lifestyle products, with live commerce and our mobile application and website as our main sales channels. We also market and sell through other online sales channels such as e-commerce marketplaces (i.e. Lazada, Shopee and TikTok Shop) and digital marketing (i.e. targeted advertisements on social media platforms and a network of content creators and affiliates to market our products), as well as offline sales channels such as product experience centres, warehouse sales and pharmacy retail outlets. In addition, we serve corporate customers through our business-to-business (B2B) segment.

Our core expertise and capabilities lie in:

- (i) identifying sales channels and marketing strategies that are relevant to the latest market trends and changing customer needs and preferences;
- (ii) positioning and selling products to effectively market and sell the products to the target customers;
- (iii) sourcing and/or developing products that meet market needs, preferences and trends; and
- (iv) attracting and retaining a customer base and establishing our brand presence.



We focus on marketing and selling consumer lifestyle products which mainly comprise home and living, beauty, wellness and personal care products. Our products comprise our in-house brand products and third-party products. We engage local and international original equipment manufacturers to manufacture products marketed under our in-house brands and purchase these products from them. In addition, we also source third-party products from suppliers (namely trading houses and manufacturers) that meet market needs, preferences and trends. We focus on international product sourcing whereby we source products from international suppliers that may not be readily or widely available in the local market.

In 2026, we broadened our range to include licensed sports merchandise as the exclusive online distributor for key categories of Official FIFA World Cup 2026 Licensed Products in Malaysia, and extended our live commerce model to Singapore through our joint venture, Oasis Alliance (S) Pte Ltd.

OASIS HOME HOLDING JOURNEY



OASIS HOME HOLDING JOURNEY

2011-2014



OASIS HOME HOLDING EARLY YEARS

Incorporation of our wholly-owned subsidiary Oasis Swiss Sdn Bhd in 2011.

We were primarily involved in the **marketing and selling of home & living products** as corporate gifts, incentives, and/or promotional items to corporate customers.

In 2014, we extended our sales channel to **departmental stores**, placing our home and living products on a **consignment basis** at outlets of major departmental stores in Malaysia.

2019



FIRST LIVE COMMERCE CHANNEL

Recognised a shift in market trends towards live commerce sessions.

Set up our first live commerce channel on **Facebook**.

Progressively began to cease marketing and selling our home and living products through departmental stores.



2020



ESTABLISHED A NETWORK OF MEMBERS AND AFFILIATES

Set up a mobile application and website, namely Oasis Home.



Illustration of Oasis Home on a desktop



Illustration of Oasis Home on a mobile device

2022



VENTURED INTO WELLNESS AND PERSONAL CARE

Began marketing and selling wellness and personal care products.



2023



EXPANDED OUR OFFLINE REACH

Set up product experience centres.



Product experience centres located at Taman Ponderosa, Johor Bahru.

2025



ACE MARKET OF BURSA MALAYSIA SECURITIES

Our group was listed on the ACE Market of Bursa Malaysia Securities Berhad on 28 May 2025.



2026



EXPANDING BEYOND BORDERS AND REACHING NEW HEIGHTS

RM99.3 million

Revenue achieved in financial year ended 30 June 2026

Regional expansion - Established **Oasis Alliance (S) Pte. Ltd.**, in Singapore.

Sports merchandise - As the **Exclusive Online Distributor** for key categories of Official FIFA World Cup 2026 Licensed Products in Malaysia.

New Glasslock kiosks at Pavilion Bukit Jalil and Pavilion KL.



CORPORATE INFORMATION

BOARD OF DIRECTORS



**Y.M. Tengku Dato' Hishammuddin
Zaizi Bin Y.A.M. Tengku Bendahara
Azman Shah Alhaj**
(Independent Non-Executive
Chairman)

Datuk Teoh Yee Seang
(Non-Independent Executive Director
/ Chief Executive Officer)

Datin Tang Jing Wen
(Non-Independent Executive Director
/ Chief Operating Officer)

Tan Mui Ping
(Independent Non-Executive
Director)

Chew Phai Hau
(Independent Non-Executive
Director)

Ho Tze-Shiang
(Independent Non-Executive
Director)

AUDIT AND RISK MANAGEMENT COMMITTEE

Tan Mui Ping (Chairperson)
Chew Phai Hau
Ho Tze-Shiang

REMUNERATION COMMITTEE

Chew Phai Hau (Chairman)
Ho Tze-Shiang
Tan Mui Ping

NOMINATION COMMITTEE

Ho Tze-Shiang (Chairman)
Chew Phai Hau
Tan Mui Ping

SHARE REGISTRAR

Securities Services (Holdings) Sdn. Bhd.
[Registration No. 197701005827 (36869-T)]
Level 7, Menara Milenium
Jalan Damanlela
Pusat Bandar Damansara
Damansara Heights
50490 Kuala Lumpur
Wilayah Persekutuan
Tel. No.: +603 2084 9000
Email: info@sshsb.com.my

SPONSOR

M & A Securities Sdn. Bhd.
[Registration No. 197301001503 (15017-H)]
No. 45-1, 45-2, 45-3, 45-7, 45-9, 47-1,
47-2, 47-3 and 47-7,
The Boulevard
Mid Valley City, Lingkaran Syed Putra
59200 Kuala Lumpur
Tel. No.: +603 2282 1820/ 2284 2911
Fax No.: +603 2283 1019/ 2284 2718

STOCK EXCHANGE LISTING

**ACE Market of Bursa Malaysia
Securities Berhad**
Stock Name: OHM
Stock Code: 0357
Sector: Consumer Products
& Services

PRINCIPAL BANKERS

AmBank (M) Berhad
AmBank Islamic (M) Berhad
United Overseas Bank (M) Berhad
Malayan Banking Berhad
Maybank Islamic Berhad
Hong Leong Bank Berhad
Public Bank Berhad

REGISTERED OFFICE

Level 7, Menara Milenium
Jalan Damanlela
Pusat Bandar Damansara
Damansara Heights
50490 Kuala Lumpur
Wilayah Persekutuan
Tel No.: +603 2084 9000
Email: info@sshsb.com.my

HEAD OFFICE

25, Jalan PP11/3
Taman Putra Perdana
47130 Puchong
Selangor Darul Ehsan
Tel. No.: +603 8322 6571/
8320 9060/ 8325 1205
Fax. No.: +603 8322 7804
Email: support@oasiswiss.com
Website: https://oasishome.com.my

COMPANY SECRETARIES

Yeow Sze Min
(MAICSA 7065735 Practitioner)
(SSM Practicing Certificate No.:
201908003120)

Lim Lih Chau
(LS0010105)
(SSM Practicing Certificate No.:
201908001454)

AUDITORS

Baker Tilly Monteiro Heng PLT
201906000600
(LLP0019411-LCA) & AF 0117
Baker Tilly Tower
Level 10, Tower 1
Avenue 5
Bangsar South City
59200 Kuala Lumpur
Wilayah Persekutuan
Tel. No.: +603 2297 1000
Fax No.: +603 2282 9980

GROUP CORPORATE STRUCTURE



GROUP FINANCIAL HIGHLIGHTS

Financial Year	FYE 2022 [#] RM'000	FYE 2023 [#] RM'000	FYE 2024 [#] RM'000	FYE 2025 RM'000	FYE 2026 RM'000
Financial Results					
Revenue	40,884	39,966	54,821	72,386	99,250
Cost of sales	(23,725)	(22,442)	(30,426)	(39,243)	(51,431)
Gross profit (GP)	17,159	17,524	24,395	33,143	47,819
Profit before tax (PBT)	7,150	6,805	11,119	11,527	19,254
Profit after tax (PAT)	5,337	4,917	8,067	7,797	13,792
Profit attributable to owners of the Company	5,337	4,728	8,026	7,797	13,070
Financial Position					
Total equity	19,916	24,438	29,891	60,237	70,624
Total current assets	19,730	24,619	30,434	56,073	55,452
Total current liabilities	3,812	5,139	8,501	8,503	10,488
Total loans and borrowings	12,779	13,035	12,918	17,216	19,037
Financial Ratio					
GP Margin (%) ⁽¹⁾	41.97	43.85	44.50	45.79	48.18
PBT Margin (%) ⁽²⁾	17.49	17.03	20.28	15.92	19.40
PAT Margin (%) ⁽²⁾	13.05	12.30	14.72	10.77	13.90
Gearing ratio (times) ⁽³⁾	0.64	0.54	0.43	0.29	0.27
Current ratio (times) ⁽⁴⁾	5.18	4.79	3.58	6.59	5.29
Earnings per share (EPS) (RM)	⁽⁵⁾ 8.40	⁽⁶⁾ 1.18	⁽⁷⁾ 0.02	⁽⁸⁾ 0.02	⁽⁹⁾ 0.03

Notes:

Financial data for financial year ended 2022 to 2024 are disclosed in the IPO prospectus dated 25 April 2025 ("Prospectus") and should be read in conjunction with the Accountants' Report contained in the Prospectus

⁽¹⁾ GP Margin is calculated based on GP over revenue

⁽²⁾ PBT or PAT margin is calculated based on PBT or PAT over revenue

⁽³⁾ Computed based on total loans and borrowings divided by equity attributable to owners of the Company

⁽⁴⁾ Computed based on total current assets divided by total current liabilities

⁽⁵⁾ For the purpose of calculating the EPS for the FYE 2022, the weighted average number of issued ordinary shares at the beginning of the financial year is the aggregate share capital of the combining entities constituting the Group

⁽⁶⁾ Calculated based on the weighted average number of ordinary shares in the Company ("Shares") at the end of the financial year comprising 4,000,000 Shares

⁽⁷⁾ Calculated based on the weighted average number of Shares comprising 400,000,000 Shares. The comparative figures for the weighted average number of Shares for basic earnings per share have been restated to reflect the adjustments arising from Share Split during financial year ended 30 June 2025

⁽⁸⁾ Calculated based on the weighted average number of Shares at the end of the financial year comprising 410,684,932 Shares

⁽⁹⁾ Calculated based on the weighted average number of Shares at the end of the financial year comprising 500,000,000 Shares



REVENUE (RM'000)



RM
99,250
2025 : RM72,386

GROSS PROFIT (RM'000)



RM
47,819
2025 : RM33,143

PROFIT BEFORE TAX (RM'000)



RM
19,254
2025 : RM11,527

PROFIT AFTER TAX (RM'000)



RM
13,792
2025 : RM7,797

TOTAL CURRENT ASSETS (RM'000)



RM
55,452
2025 : RM56,073

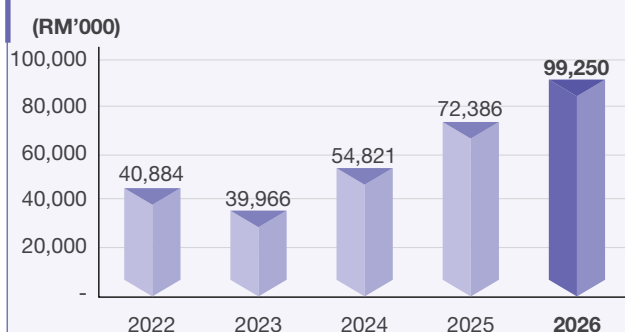
TOTAL EQUITY (RM'000)



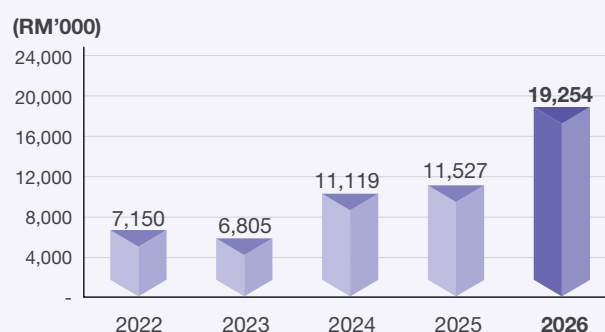
RM
70,624
2025 : RM60,237

GROUP FINANCIAL HIGHLIGHTS (CONT'D)

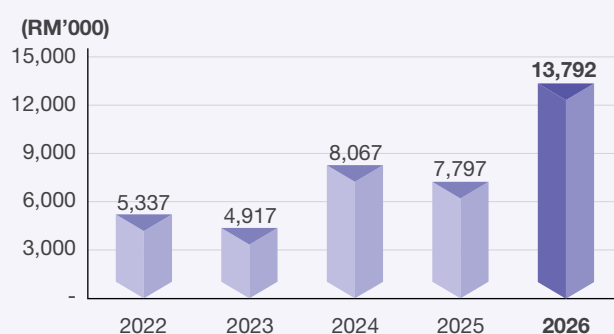
» Revenue



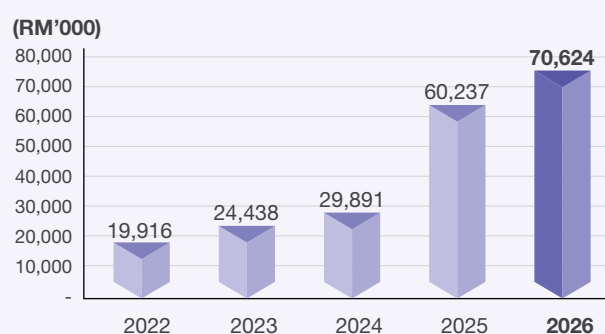
» Profit before tax (PBT)



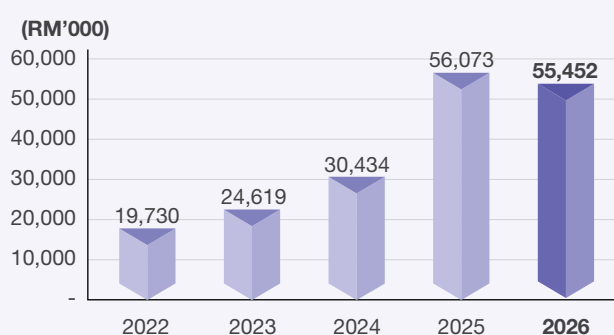
» Profit after tax (PAT)



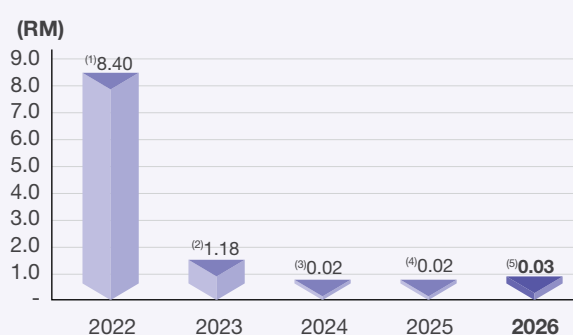
» Total equity



» Total current assets



» Earnings per share (EPS)



Notes:

- ⁽¹⁾ For the purpose of calculating the EPS for the FYE 2022, the weighted average number of issued ordinary shares at the beginning of the financial year is the aggregate share capital of the combining entities constituting the Group
- ⁽²⁾ Calculated based on the weighted average number of ordinary shares in the Company ("Shares") at the end of the financial year comprising 4,000,000 Shares
- ⁽³⁾ Calculated based on the weighted average number of Shares comprising 400,000,000 Shares. The comparative figures for the weighted average number of Shares for basic earnings per share have been restated to reflect the adjustments arising from Share Split during financial year ended 30 June 2025
- ⁽⁴⁾ Calculated based on the weighted average number of Shares at the end of the financial year comprising 410,684,932 Shares
- ⁽⁵⁾ Calculated based on the weighted average number of Shares at the end of the financial year comprising 500,000,000 Shares

PROFILE OF BOARD OF DIRECTORS

**Y.M. Tengku Dato’
Hishammuddin Zaizi Bin
Y.A.M. Tengku Bendahara
Azman Shah Alhaj**
(Independent Non-Executive Chairman)



Age
63



Gender
Male



Nationality
Malaysian



Date of appointment:
1 February 2026

No. of Board Meetings attended in the financial year :
2/2

Membership(s) of Board Committees:
Nil

Y.M. Tengku Dato’ Hishammuddin Zaizi Bin Y.A.M. Tengku Bendahara Azman Shah Alhaj (“**Tengku Hishammuddin Zaizi**”) holds a Bachelor of Arts in Political Science from the Flinders University of South Australia. He joined the IKHASAS Group in 2003 as a director and has played a key role in providing leadership, strategic direction and driving the group’s growth across its property development and food and beverage businesses. He joined the Board of Directors of Oriental Kopi Holdings Berhad, following his tenure as an adviser to Oriental Coffee International Sdn. Bhd. from June 2023 to May 2024.

He is actively involved in social, environmental, sports and education initiatives, serving as Patron of Ocean Hero Conservation and the Malaysia Scuba Diving Association, as well as President of the Malaysia Ice Hockey Federation. In addition, he was appointed CEO@ PTJ (Pusat Tanggungjawab/ Responsibility Center) for the School of Business and Economics at Universiti Putra Malaysia for the 2024-2025 term, contributing industry expertise to the university community.

Presently, he is the Independent Non-Executive Chairman of Oriental Kopi Holdings Berhad, a public company listed on the ACE Market of Bursa Malaysia Securities Berhad (“**Bursa Securities**”). Save as disclosed, he does not currently hold any directorship in any other public companies and listed corporations in Malaysia.

PROFILE OF BOARD OF DIRECTORS (CONT'D)

Datuk Teoh Yee Seang

(Non-Independent Executive Director /
Chief Executive Officer)



Age
46



Gender
Male



Nationality
Malaysian



Date of appointment:

30 March 2021

No. of Board Meetings attended in the financial year:

5/5

Membership(s) of Board Committees:

Nil

Datuk Teoh Yee Seang is responsible for managing and setting the overall strategic direction of Oasis Group. He graduated with a Bachelor of Arts (Hons) in Business Administration from the University of Northumbria, United Kingdom in March 2003.

He began his career as a Sales Executive with Central Melamineware Sdn. Bhd. in 2003 where he was involved in the development of new sales channel and customer service. He left Central Melamineware Sdn. Bhd. in 2005 and joined RC Marketing (M'sia) Sdn. Bhd. as a Sales Manager. During this period, he was involved in the customer service, developing sales plans and achieving sales targets. In 2006, he left RC Marketing (M'sia) Sdn. Bhd. and joined Famous Magic Sdn. Bhd. on a project basis (until end of 2006) where he was involved in the

development of sales channel and customer service to corporate customers.

In April 2006, he established Jasa Dina Supply & Services with a partner, which was involved in supplies of industrial chemicals, corporate gifts and souvenirs. Jasa Dina Supply & Services became inactive and subsequently ceased business in June 2012. In June 2008, he acquired Synergy Systems Management Sdn. Bhd. with a partner, which was involved in the export and import of kitchen equipment and related products for corporate gifts. He was initially involved in the business development activities of the company, and subsequently shifted his role in the company to a non-executive director and passive shareholder after establishing Oasis Swiss Sdn. Bhd. (currently a wholly-owned subsidiary of the Company) in August 2011. Synergy Systems Management Sdn. Bhd. became inactive, has ceased business operations and intended to be wound up.

In March 2010, he established HOF Enterprise with a partner, which was involved in the trading of vacuum flasks and water bottles. HOF Enterprise became inactive and subsequently ceased business in March 2018. In October 2010, he incorporated Oasis Livingware Sdn. Bhd. (currently a wholly-owned subsidiary of the Company) with 2 partners who ceased to be shareholders of Oasis Livingware Sdn. Bhd. in March 2011. In April 2022, the Company acquired the entire shareholding in Oasis Livingware Sdn. Bhd.

In August 2011, he co-founded Oasis Swiss Sdn. Bhd. and was appointed a director and assumed the role of Chief Executive Officer where he was responsible for the business development as well as the overall strategic and general management of the company. In September 2020, he acquired the entire shareholdings in Oasis Swiss Sdn. Bhd. and transferred his shareholdings to the Company in April 2022. In February 2024, he was reassigned as the Chief Executive Officer of the Company where he assumes his current responsibilities.

Datuk Teoh Yee Seang does not currently hold any directorship in any other public companies and listed corporations in Malaysia.

PROFILE OF BOARD OF DIRECTORS (CONT'D)

Datin Tang Jing Wen

(Non-Independent Executive Director /
Chief Operating Officer)



Age

37



Gender

Female



Nationality

Malaysian



Date of appointment:

14 February 2022

No. of Board Meetings attended in the financial year:

5/5

Membership(s) of Board Committees:

Nil

Datin Tang Jing Wen is responsible for spearheading the product development, marketing efforts and overseeing the overall operations, sales and marketing strategies of the Group.

She completed her Certified Accounting Technicians (CAT) qualification at Sunway College, Malaysia in September 2008. In June 2018, she subsequently obtained her Executive Master of Business Administration from Shanghai Action Education Technology Co., Ltd, People's Republic of China.

Between September 2008 and November 2013, she was involved in various online businesses selling apparel. In December 2013, she co-founded Cassa Fashion Sdn. Bhd. with other shareholders, which was involved in the wholesale and retail of apparel. She was appointed as a director in the company where she was responsible for overseeing the overall business operations, including liaising and negotiating with suppliers, procurement of supplies, as well as handling the sales and marketing activities. In October 2016, she resigned from Cassa Fashion Sdn. Bhd. and subsequently ceased to be a shareholder in the company in 2022.

She joined Oasis Swiss Sdn. Bhd. in August 2017 as a Business Development Manager where she was responsible for the overall marketing operations and product development of the company. In September 2020, she was appointed as a director of Oasis Swiss Sdn. Bhd. and later promoted to Chief Marketing Officer in July 2022. In April 2024, she was reassigned as the Chief Operating Officer of the Company where she assumes her current responsibilities.

Datin Tang Jing Wen does not currently hold any directorship in any other public companies and listed corporations in Malaysia.

PROFILE OF BOARD OF DIRECTORS (CONT'D)

Tan Mui Ping

(Independent Non-Executive Director)



Age
50



Gender
Female



Nationality
Malaysian



Date of appointment:

16 February 2024

No. of Board Meetings attended in the financial year:

5/5

Membership(s) of Board Committees:

- Chairperson of Audit and Risk Management Committee
- Member of Remuneration Committee
- Member of Nomination Committee

Tan Mui Ping is a Fellow Member of the Association of Chartered Certified Accountants (ACCA) and a member of the Malaysian Institute of Accountants (MIA). She is also a registered Company Secretary with the Companies Commission of Malaysia and a member of the Institute of Corporate Directors Malaysia.

She is a seasoned corporate and finance professional with over 20 years of senior leadership experience across corporate finance, investment analysis, strategic business development, treasury management, tax planning and investor relations.

She began her career in 1998 with Shamsir Jasani Grant Thornton, (now known as Grant Thornton Malaysia PLT). She subsequently joined Wah Seong Corporation Berhad, (now known as Wasco Berhad) as an accountant, where she managed group reporting and corporate finance functions and was involved in the company's initial public offering. She later served as Manager, Group Finance at Edaran Otomobil Nasional Berhad, overseeing group financial operations, corporate finance and tax planning, while contributing to its business transformation programme.

In 2007, she joined Advance Synergy Berhad as Head of Finance and participated in a range of corporate exercises, including fundraising, acquisitions, disposals, privatisation and delisting exercises.

She joined Weida (M) Bhd ("Weida") in 2012 as Senior Manager of Corporate Development. She was promoted to General Manager in the Group Managing Director's Office in 2014 and redesignated as Advisor in 2023. During her tenure, she also served as Acting Financial Controller for Weida's property development division from 2013 to 2016. She has worked closely with the Group Executive Chairman and strategic partners on business development partnerships, investment feasibility studies, corporate finance, group treasury, tax planning and investor relations.

Presently, Tan Mui Ping is the Independent Non-Executive Director of Infoline Tec Group Berhad, Evergreen Fibreboard Berhad and Life Water Berhad, public companies listed on Main Market of Bursa Securities and A1 A.K. Koh Group Berhad, a public company listed on ACE Market of Bursa Securities. Save as disclosed, she does not currently hold any directorship in any other public companies and listed corporations in Malaysia.

PROFILE OF BOARD OF DIRECTORS (CONT'D)

Chew Phai Hau

(Independent Non-Executive Director)



Age
38



Gender
Male



Nationality
Malaysian



Date of appointment:

16 February 2024

No. of Board Meetings attended in the financial year:

5/5

Membership(s) of Board Committees:

- Chairman of Remuneration Committee
- Member of Audit and Risk Management Committee
- Member of Nomination Committee

Chew Phai Hau graduated with a Bachelor of Pharmacy with Honours from International Medical University Malaysia in May 2012. He is a registered pharmacist with the Pharmacy Board Malaysia since October 2013.

He began his career at Hospital Kuala Lumpur in September 2012 as a Provisional Pharmacist. He left Hospital Kuala Lumpur in August 2013 and joined Klinik Kesihatan Kelana Jaya in September 2013 as a Pharmacist. He left Klinik Kesihatan Kelana Jaya in August 2014 and joined AA Pharmacy Group in October 2014 as a Pharmacist. From April 2016 to September 2018, he opened five AA pharmacy outlets through joint ventures with AA Pharmacy Group, where he was appointed as a director of these outlets, overseeing the management of the retail pharmacy operations. Between February 2019 and April 2021, he resigned as a director and disposed of his shares in all the pharmacy outlets. Subsequently, he left AA Pharmacy Group and ventured into other businesses.

In January 2019, he established Mr Health International Sdn. Bhd. with a partner, which is involved in research and development of food supplements and health drinks. In July 2019, he established Hangaway Sdn. Bhd. with several partners, which was involved in the sales of health foods and beverages. In February 2022, he established Mr Academy International Sdn. Bhd. with a partner, which was involved in retail business training and consulting.

Chew Phai Hau does not currently hold any directorship in any other public companies and listed corporations in Malaysia.

PROFILE OF BOARD OF DIRECTORS (CONT'D)

Ho Tze-Shiang

(Independent Non-Executive Director)



Age
44



Gender
Male



Nationality
Malaysian



Date of appointment:

21 February 2024

No. of Board Meetings attended in the financial year:

5/5

Membership(s) of Board Committees:

- Chairman of Nomination Committee
- Member of Audit and Risk Management Committee
- Member of Remuneration Committee

Ho Tze-Shiang graduated with a Bachelor of Laws (Honours) from King's College London, University of London, United Kingdom in July 2004. He then completed his Bar Vocational Course and was called to the Bar of England and Wales as a Barrister-at-Law of the Honourable Society of Lincoln's Inn in September 2005. In October 2006, he was admitted as an Advocate and Solicitor in the High Court of Malaya and is a member of the Bar Council Malaysia.

He began his legal career as a pupil in chambers in Shearn Delamore & Co in April 2005. He then joined Wong & Partners as a Legal Associate in October 2006 and was involved in the tax practice group. In June 2010, he left Wong & Partners and set up his own legal firm - T.S.HO & Co. in October 2010. Subsequently, in June 2014, he entered into a partnership and changed the name of his firm to Donovan & Ho. Since then, he has been a partner of the firm as well as the Head of Corporate and Commercial department.

Throughout his working experience as a legal practitioner, he represents his clients who are largely private unlisted companies in corporate acquisitions, restructuring exercises, joint venture arrangements, shareholder agreements, employee share options and franchise businesses.

Ho Tze-Shiang does not currently hold any directorship in any other public companies and listed corporations in Malaysia.

Notes:

(a) Family Relationship with any Director and/or Major Shareholder of the Company

Save for Datuk Teoh Yee Seang, the Non-Independent Executive Director/ Chief Executive Officer and Datin Tang Jing Wen, the Non-Independent Executive Director/ Chief Operating Officer, who are spouses, none of the other Directors have any family relationship with any Director and/or Major Shareholder of the Company.

(b) Conflict of Interest or Potential Conflict of Interest

None of the Directors have any conflict of interest or potential conflict of interest in any competing business with the Company or its subsidiaries.

(c) Conviction for Offences

Other than traffic offences, if any, the Directors have not been convicted of any offences within the past five (5) years and have not been imposed any public sanction or penalty by the relevant regulatory bodies during the financial year ended 30 June 2026.

PROFILE OF KEY SENIOR MANAGEMENT

Datuk Teoh Yee Seang

*(Non-Independent Executive Director /
Chief Executive Officer)*



Age
46



Gender
Male



Nationality
Malaysian



Date of appointment:
30 March 2021

The profile of Datuk Teoh Yee Seang is set out on page 9 of this Annual Report.

Datin Tang Jing Wen

*(Non-Independent Executive Director /
Chief Operating Officer)*



Age
37



Gender
Female



Nationality
Malaysian



Date of appointment:
14 February 2022

The profile of Datin Tang Jing Wen is set out on page 10 of this Annual Report.

PROFILE OF KEY SENIOR MANAGEMENT (CONT'D)

Ch'ng Woan Chyng (Head of Finance)



Age
44



Gender
Female



Nationality
Malaysian



Date of appointment:

9 May 2022

Ch'ng Woan Chyng is responsible for overseeing and managing the overall financial matters of Oasis Group which includes, accounting, taxation and treasury.

She graduated with a Bachelor of Accountancy (Information System) with Honours from University Utara Malaysia in September 2007. She then obtained her Association of Chartered Certified Accountants ("ACCA") qualification in January 2019. She became a fellow of the ACCA in January 2024 and has also been a member of the Malaysian Institute of Accountants since July 2019.

She started her career as an Audit Assistant with Pannell Kerr Forster Malaysia in July 2007 and was promoted to Audit Senior in July 2008 where she was involved in preparing audit report and consolidation. She left Pannell Kerr Forster Malaysia in September 2009 and joined UHY Lee Seng Chan & Co, a Singapore-based audit firm, in October 2009 as an audit associate where she was involved in preparing audit report. She left UHY Lee Seng Chan & Co in November 2010.

In December 2010, she joined AmInvestment Bank Berhad as an Executive in the Corporate Finance department. She was promoted to Senior Executive in June 2012 and later Assistant Manager in June 2014. She was involved in the preparation of pitch packs, announcements and submission documents to regulatory authorities. She left AmInvestment Bank Berhad in September 2014.

In December 2014, she joined Mitrajaya Holdings Berhad as an Accountant where she was involved in the consolidation of the accounts for the holding company, as well as corporate matters including preparation of announcements. In June 2019, she left the company and joined Cleanpro Laundry Holdings Sdn. Bhd. as a Group Accountant. She was involved in the review of all subsidiaries' monthly management accounts and preparation of the group's consolidated financial statements.

She left Cleanpro Laundry Holdings Sdn. Bhd. in December 2021 and joined DK-MY Properties Sdn. Bhd. as Finance Manager for a period of five months where she was responsible for the preparation of the group's consolidated financial statements.

In May 2022, she joined Oasis Swiss Sdn. Bhd. (currently a wholly-owned subsidiary of the Company) as Head of Finance where she assumes her current responsibilities.

Ch'ng Woan Chyng does not hold directorship in any other public companies and listed corporations in Malaysia.

PROFILE OF KEY SENIOR MANAGEMENT (CONT'D)

Tan Siow Shan (Purchasing Manager)



Age
38



Gender
Female



Nationality
Malaysian



Date of appointment:

1 January 2021

Tan Siow Shan is responsible for overseeing all purchases of supplies and managing Oasis Group's daily procurement activities by co-ordinating with both local and foreign suppliers, and liaising with the relevant government bodies for applications and approvals in respect of electrical and beauty products.

She graduated with a Bachelor of Science (Human Development) with First Class Honours from University Putra Malaysia in June 2011.

Upon graduation, she began her career as an Officer with Sony Supply Chain Solutions (Malaysia) Sdn. Bhd. in July 2011 and was promoted to Senior Officer 2 in May 2013. She was involved in procurement matters including handling of enquiries and orders, coordinating with customers and suppliers on logistics, handling of delivery arrangements and documentation, as well as negotiating with suppliers. In February 2016, she left Sony Supply Chain Solutions (Malaysia) Sdn. Bhd. and joined Toparts Pte Ltd, a Singaporean company, in June 2016, as a Sales Coordinator where she was responsible for managing customer accounts including preparation of sales quotations, order processing, administrative sales support

and preparation of sales forecasts for customers. She left Toparts Pte Ltd in February 2017 and joined the Home Product Center (Malaysia) Sdn. Bhd. as a Buyer in May 2017 and was subsequently promoted to Senior Buyer in February 2019. During that period, her roles include maintaining relationships with vendors and suppliers; analysis and review of sales trends, product pricing and profitability, as well as inventory management.

In June 2020, she left Home Product Center (Malaysia) Sdn. Bhd. and joined Oasis Swiss Sdn. Bhd. as a Purchase Coordinator. She was promoted to Purchasing Manager in January 2021, where she assumes her current responsibilities.

Tan Siow Shan does not hold directorship in any other public companies and listed corporations in Malaysia.

Notes:

(a) Family Relationship with any Director and/or Major Shareholder of the Company

Save for Datuk Teoh Yee Seang, the Executive Director/ Chief Executive Officer and Datin Tang Jing Wen, the Executive Director/ Chief Operating Officer, who are spouses, none of the Key Senior Management have any family relationship with any Director and/or Major Shareholder of the Company.

(b) Conflict of Interest or Potential Conflict of Interest

None of the key senior management have any conflict of interest or potential conflict of interest in any competing business with the Company or its subsidiaries.

(c) Conviction for Offences

Other than traffic offences, if any, the key senior management have not been convicted of any offences within the past five (5) years and have not been imposed any public sanction or penalty by the relevant regulatory bodies during the financial year ended 30 June 2026.

CHAIRMAN STATEMENT

Scaling Our Digital Commerce Platform for Sustainable Growth

Dear Valued Shareholders,



On behalf of the Board of Directors (“**Board**”), I am pleased to present the Annual Report of Oasis Home Holding Berhad (“**Oasis Home Holding**” or “**the Company**”) and its subsidiaries (“**the Group**”) for the financial year ended 30 June 2026 (“**FYE 2026**”).

FYE 2026 marked the Group’s first full financial year as a company listed on the ACE Market of Bursa Malaysia Securities Berhad (“**Bursa Securities**”). It was also a year in which we moved from the milestone of listing towards the next phase of our journey, executing our growth plans, strengthening our digital commerce ecosystem and expanding the opportunities available to the Group.

It is a privilege for me to address shareholders for the first time as Chairman of Oasis Home Holding following my appointment on 1 February 2026. I joined the Group at an important stage in its development. The foundations established over the years, strengthened further by our listing in May 2025, have positioned Oasis Home Holding to pursue its next chapter of sustainable and disciplined growth. ”



During FYE 2026, the Group continued to build upon its live commerce capabilities while broadening its presence across third-party e-commerce marketplaces, digital marketing, wellness products and regional markets. At the same time, we remained focused on what has always been central to Oasis Home Holding’s business, such as understanding changing consumer preferences, curating products that meet those needs, and connecting with customers through engaging and relevant sales channels.

The progress achieved during the year is reflected in a stronger financial performance, a more diversified revenue base and continued investment in the capabilities required to support our future growth.

Financial Performance

Oasis Home Holding delivered another year of strong growth in FYE 2026. Group revenue increased by 37.1% to RM99.3 million, compared with RM72.4 million in FYE 2025. Profit before tax (“**PBT**”) increased to RM19.3 million, from RM11.5 million previously, while profit after tax (“**PAT**”) rose to RM13.8 million, compared with RM7.8 million in the preceding financial year. Profit attributable to owners of the Company amounted to RM13.1 million.

The year-on-year comparison also reflects the one-off listing expenses incurred in FYE 2025. In the previous financial year, the Group recorded RM1.6 million of IPO-related expenses, with adjusted PAT of RM9.4 million. Against this adjusted base, the improvement in FYE 2026 demonstrates the continued growth of our underlying operations. Importantly, our growth was not driven by a single sales channel. Live commerce remained the cornerstone of our Direct-to-Consumer (“**D2C**”) business, while third-party e-commerce marketplaces and digital marketing grew in importance during the year. This increasingly diversified channel mix enhances our ability to reach consumers across different digital touchpoints and reduces our dependence on any single avenue of customer engagement.

CHAIRMAN STATEMENT (CONT'D)

Financial Performance (Cont'd)

The Group also continued to maintain a healthy financial position. Our stronger earnings and disciplined approach to capital management provide us with the flexibility to support business expansion while maintaining an appropriate balance between reinvestment and shareholder returns.

In recognition of the Group's financial performance and in line with our commitment to delivering value to shareholders, the Board declared an interim single-tier dividend of 0.40 sen per ordinary share during FYE 2026. Subsequent to the financial year end, the Board declared a final single-tier dividend of 0.60 sen per ordinary share, bringing the total dividend in respect of FYE 2026 to 1.00 sen per ordinary share, equivalent to approximately RM5.0 million.

The Board remains committed to maintaining an appropriate balance between rewarding shareholders and retaining sufficient resources to fund the Group's longer-term growth plans.

Operational Milestones

FYE 2026 was characterised by continued progress across our core digital commerce operations and several initiatives aimed at broadening the Group's future growth opportunities.

Operational Milestone	FYE 2026 Progress	Strategic Relevance
Strengthening Omni-Channel Commerce	Live commerce remained a key contributor, while third-party marketplaces and digital marketing channels recorded strong growth. The Group continued to engage customers through livestream platforms, marketplaces, Oasis Home's app and website, and offline channels.	Diversifies the Group beyond live commerce and strengthens customer reach across multiple sales channels.
Broadening Wellness Presence	Oasis Wellness International Sdn. Bhd. entered into joint venture with CTG JV Malaysia Sdn. Bhd. to develop, market and livestream selected wellness products, including Mformula, ESSENCARE RECOVERY and NINOKO.	Expands the Group into wellness and personal care while leveraging its sourcing, marketing and livestreaming capabilities.
Advancing Regional Expansion	In March 2026, Oasis Swiss Pte. Ltd. entered into a joint venture with SGGMYS Services Pte. Ltd. to distribute Oasis Wellness products in Singapore, primarily through TikTok, content creation and livestreaming.	Establishes a more structured foothold in Singapore while maintaining a measured, partnership-led regional expansion strategy.
Expanding Product & Campaign Portfolio	The Group introduced products across home and living, beauty, wellness and personal care categories and participated in new campaigns, including online distribution of officially licensed FIFA World Cup 2026 merchandise in Malaysia.	Enhances product relevance and enables the Group to respond quickly to consumer trends and major events.
Building Capacity for Future Growth	IPO proceeds are being deployed towards live commerce expansion, working capital, a dedicated fulfilment centre and new corporate headquarters. A 14,364 sq ft property at NCT Smart Industrial Park was acquired for the fulfilment centre.	Strengthens inventory, fulfilment and livestreaming capacity to support higher transaction volumes and future growth.

Strengthening Governance and Sustainability

As Oasis Home Holding enters its second year as a listed company, we continue to strengthen our commitment to sound governance, effective risk management, responsible business practices and stakeholder accountability. Building on the sustainability governance framework established in FYE 2025, we are enhancing data collection, monitoring our operational impact and progressively integrating sustainability considerations into business decision-making.

Our key priorities include responsible sourcing, product quality and safety, employee development, workplace health and safety, resource efficiency, ethical conduct and customer data protection. As the Group grows, we will continue strengthening governance and internal controls while progressively improving our sustainability practices and disclosures.

CHAIRMAN STATEMENT (CONT'D)

Future Outlook

The consumer retail landscape continues to evolve rapidly, driven by digital adoption, social commerce and livestream shopping, alongside increasingly discerning consumers and intense competition. Against this backdrop, Oasis Home Holding will remain focused on strengthening its core digital commerce capabilities, expanding its product portfolio, pursuing regional opportunities selectively, particularly in Singapore, and investing in fulfilment, technology and operational infrastructure to support future growth.

At the same time, the Group will maintain financial and operational discipline as it navigates risks including changing consumer preferences, platform dependence, supply-chain volatility, foreign exchange movements and evolving regulations. Building on the foundation established in FYE 2025 and the progress achieved in FYE 2026, Oasis Home Holding aims to develop a stronger, more diversified and resilient business capable of delivering sustainable earnings, cash generation and long-term shareholder value.

Acknowledgements

On behalf of the Board, I would like to thank our shareholders, customers, suppliers, business partners and stakeholders for their continued trust and support, and our management team and employees for their dedication and contribution throughout FYE 2026. I also extend my appreciation to my fellow Board members for their guidance and stewardship, and to Encik Ahmad Tajudin bin Omar, my predecessor as Chairman, for his contribution to the Group. As we move forward, we remain committed to strengthening our business and creating sustainable long-term value for all stakeholders.

Thank you.

Y.M. TENGKU DATO' HISHAMMUDDIN ZAIZI BIN Y.A.M. TENGKU BENDAHARA AZMAN SHAH ALHAJ
Independent Non-Executive Chairman

MANAGEMENT DISCUSSION AND ANALYSIS

The financial year ended 30 June 2026 (“FYE 2026”) marked **Oasis Home Holding Berhad’s** (“**Oasis Home Holding**” or “**the Company**”) and its subsidiaries’ (“**the Group**”) first full financial year as a company listed on the ACE Market of Bursa Malaysia Securities Berhad (“**Bursa Securities**”). Building on the stronger financial foundation established following the Group’s listing on 28 May 2025, FYE 2026 was characterised by continued expansion across our digital commerce ecosystem, stronger profitability and greater diversification of our revenue channels.



During the year, the Group continued to scale its Direct-to-Consumer (“**D2C**”) business, anchored by live commerce, while recording stronger contributions from third-party e-commerce marketplaces and digital marketing channels. We also expanded our presence in the wellness segment through strategic partnerships and advanced our regional expansion plans, particularly in Singapore. These initiatives contributed to Group revenue increasing by 37.1% to RM99.3 million, while profit before tax (“**PBT**”) increased to RM19.3 million and profit after tax (“**PAT**”) rose to RM13.8 million.

This Management Discussion and Analysis (“**MDA**”) provides an overview of the Group’s business and operating environment, financial and operational performance, key developments during FYE 2026, principal risks and future priorities.

BUSINESS OVERVIEW

Macroeconomic and Industry Landscape

1. MALAYSIA MACRO SNAPSHOT

A supportive environment for consumer and digital commerce

GDP GROWTH — MALAYSIA



1Q 2026

5.4%

year-on-year

2Q 2026

6.0%

year-on-year

Malaysia’s economy expanded from 5.4% in 1Q2026 to 6.0% in 2Q2026, supported by resilient domestic demand and a strong services sector.

CONSUMER & DIGITAL ECONOMY



E-payment transactions

18.4 billion

e-payment transactions in 2025

25%

increase compared with 2024

538

average e-payment transactions per capita, up from 432 in 2024



Retail payments value

RM831 billion

in retail e-payment transaction value in 2025

19%

increase compared with 2024

A strong services sector and resilient consumer spending continue to support Malaysia’s consumer and digital commerce landscape.

Decorative wording in the original visual:

**A More Connected
Brighter Malaysia**

**People • Opportunities •
Progress**

**A Stronger Tomorrow
Together**

Sources shown: Department of Statistics Malaysia (DOSM) and Bank Negara Malaysia (BNM).

MANAGEMENT DISCUSSION AND ANALYSIS (CONT'D)

BUSINESS OVERVIEW (CONT'D)

Macroeconomic and Industry Landscape (Cont'd)

Malaysia's economic environment remained supportive during the financial year, underpinned by resilient domestic demand, continued expansion in the services sector and healthy household consumption. Malaysia's gross domestic product ("GDP") expanded by 5.4% year-on-year in the first quarter of 2026 and accelerated to 6.0% in the second quarter of 2026. The services sector remained a key contributor to economic growth, supporting domestic consumption-oriented industries.

The continued expansion of Malaysia's digital economy also remained supportive of the Group's business model. Consumer adoption of electronic payments continued to deepen, with e-payment transactions increasing by 25% to 18.4 billion transactions in 2025, while average e-payment transactions per capita increased to 538 from 432 in 2024. Retail e-payment transaction value increased by 19% to RM831 billion during the year.

These developments reflect consumers' increasing preference for convenient, mobile and digitally enabled purchasing experiences.

For Oasis Home Holding, this operating environment continues to support demand for an integrated retail model combining:

- live commerce;
- third-party e-commerce platforms;
- proprietary digital channels;
- targeted digital marketing; and
- selected offline customer touchpoints.

Social and live commerce have increasingly developed beyond standalone sales channels into important product-discovery and customer-engagement tools. Consumers are able to interact with hosts, observe product demonstrations and make purchasing decisions within the same digital environment.

At the same time, competition within digital commerce remains intense. Platform algorithms, advertising costs, promotional intensity and changing consumer preferences can shift rapidly. Accordingly, the Group continues to focus on maintaining a diversified sales-channel strategy rather than depending exclusively on any single digital platform.

COMPANY OVERVIEW AND BUSINESS SEGMENTS

Oasis Home Holding is an omni-channel consumer lifestyle retailer principally involved in the marketing and sale of products across categories including home and living, beauty, wellness and personal care.

The Group connects consumers with products through an integrated ecosystem encompassing live commerce, third-party online marketplaces, its proprietary Oasis Home mobile application and website, digital marketing and selected offline channels.

The Group operates through two principal customer channels, namely, the Direct-to-Consumer ("D2C") and Business-to-Business ("B2B"), serving both individual and corporate customers through a diversified range of sales, marketing and distribution channels.

MANAGEMENT DISCUSSION AND ANALYSIS (CONT'D)

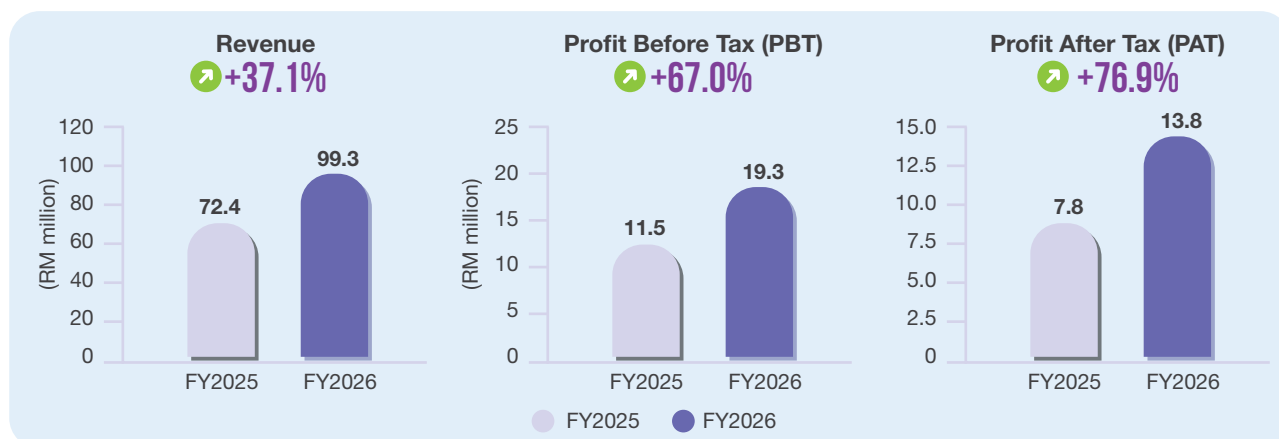
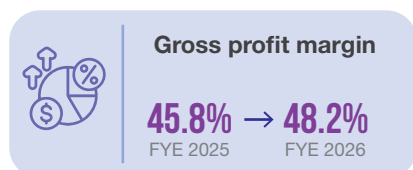
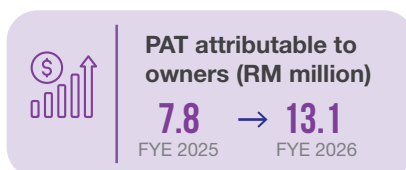
COMPANY OVERVIEW AND BUSINESS SEGMENTS (CONT'D)

Customer Channel	Customer Focus	Key Channels / Activities
Direct-to-Consumer ("D2C")	Individual customers	Live commerce; third-party e-commerce marketplaces; Oasis Home mobile application and website; digital and affiliate marketing; product experience centres; mobile showrooms; warehouse sales
Business-to-Business ("B2B")	Corporate customers	Bulk product sales; corporate gifting; promotional products; employee rewards; customised live commerce and marketing services

This structure remains consistent with the Group's FYE 2025 business model, which combined live commerce, proprietary online channels, third-party marketplaces and offline touchpoints under the D2C business, alongside bulk sales and live-commerce services under B2B.

During FYE 2026, the Group further broadened this ecosystem through strategic wellness collaborations and regional distribution partnerships. These initiatives complement rather than replace the Group's existing D2C and B2B businesses.

GROUP FINANCIAL PERFORMANCE



MANAGEMENT DISCUSSION AND ANALYSIS (CONT'D)

GROUP FINANCIAL PERFORMANCE (CONT'D)

Overview

FYE 2026 represented another year of strong financial growth for Oasis Home Holding. The Group recorded higher revenue and profitability as expansion in live commerce was complemented by stronger third-party e-commerce and digital marketing sales, while product mix improvements supported gross margin expansion.

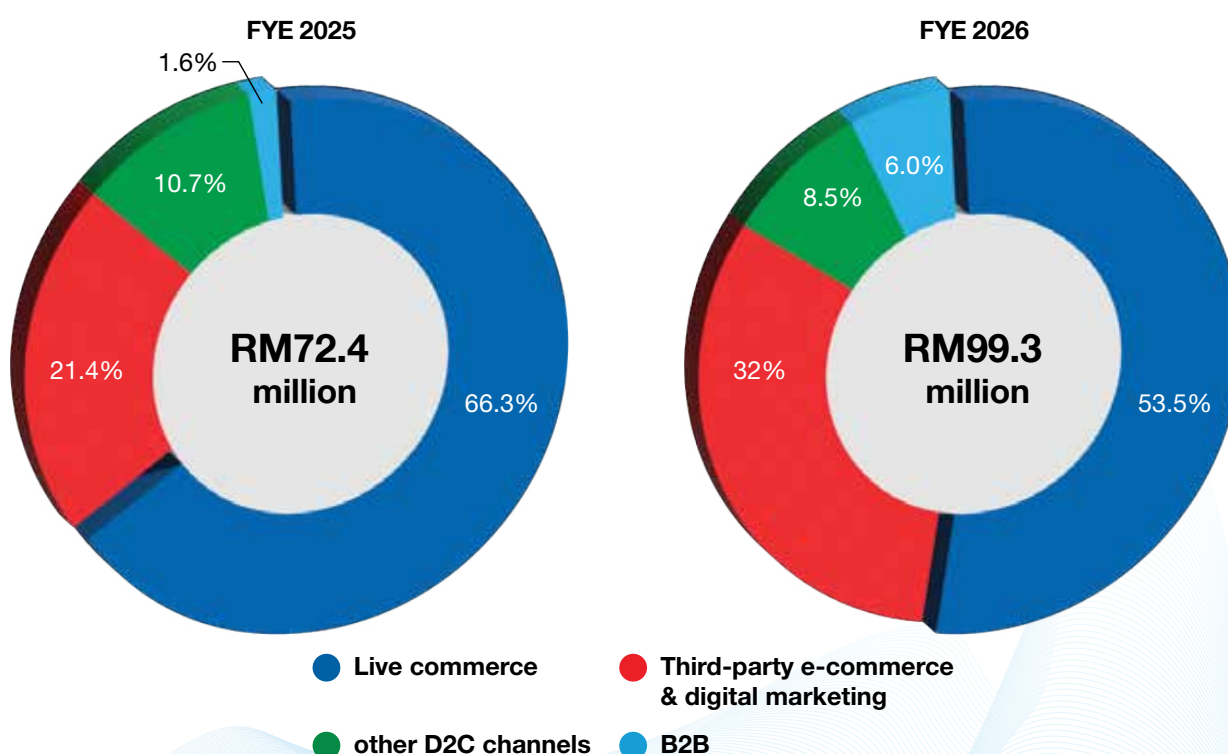
Key Financial Stats

RM million	FYE 2025	FYE 2026	Change
Revenue	72.4	99.3	+37.1%
Gross profit	33.1	47.8	+44.3%
Gross profit margin	45.8%	48.2%	+2.4ppt
Profit before tax	11.5	19.3	+67.0%
Profit after tax ("PAT")	7.8	13.8	+76.9%
PAT attributable to owners	7.8	13.1	+67.6%

Revenue

Group revenue increased by RM26.9 million or 37.1% to RM99.3 million from RM72.4 million in FYE 2025. The increase was principally supported by growth across the Group's D2C channels. Live commerce revenue increased by 10.6% to RM53.1 million (FYE 2025: RM48.0 million), while revenue from third-party e-commerce marketplaces and digital marketing more than doubled to RM31.9 million (FYE 2025: RM15.5 million). The faster growth of third-party digital channels resulted in a more balanced sales mix, and reflects the Group's strategy of engaging customers through multiple digital touchpoints. B2B revenue also rose to RM5.9 million (FYE 2025: RM1.1 million), although D2C remained the dominant revenue channel.

Revenue Channel



Note: Other D2C channels include proprietary mobile app and website and offline channels where applicable

MANAGEMENT DISCUSSION AND ANALYSIS (CONT'D)

GROUP FINANCIAL PERFORMANCE (CONT'D)

Revenue Channel (Cont'd)

One of the key developments during FYE 2026 was the increasing diversification of the Group's revenue mix. The D2C channel remained the Group's principal revenue contributor, generating approximately RM93.4 million or 94.0% of Group revenue, while B2B contributed approximately RM5.9 million or 6.0%.

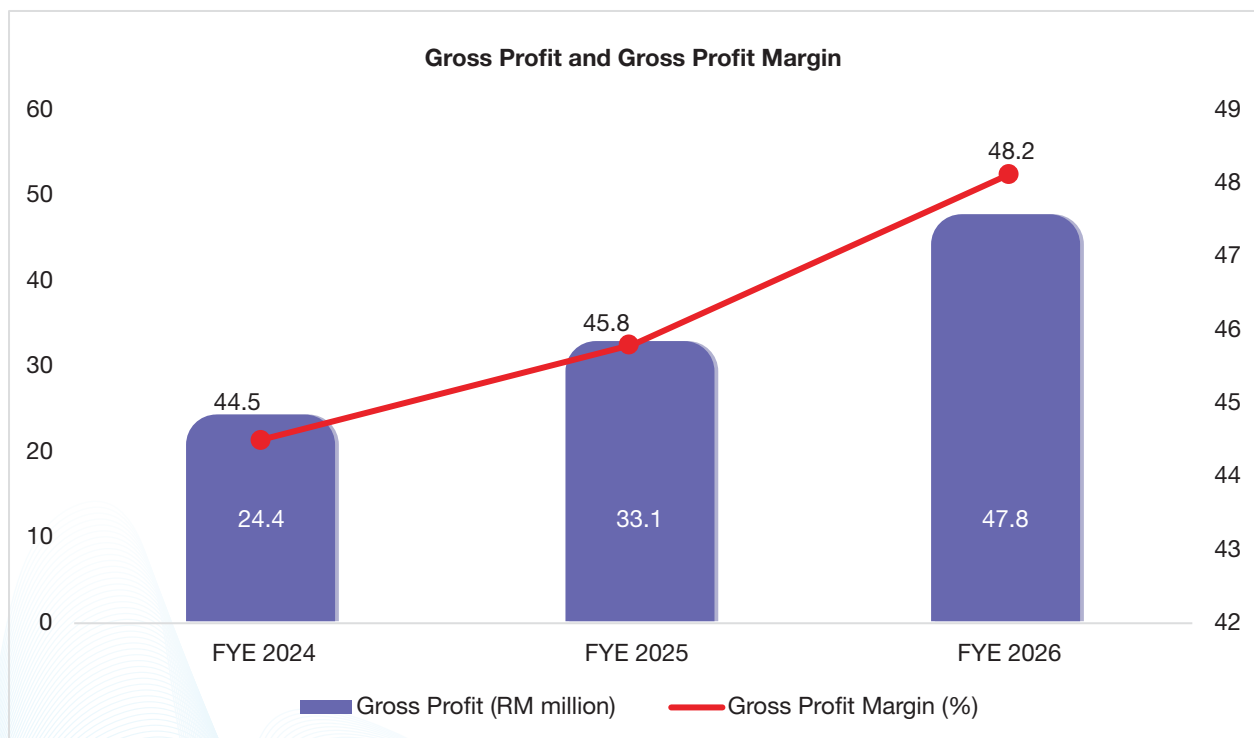
Key Takeaways:

- Live commerce remains the largest channel
- Third-party digital channels expanded strongly
- B2B contribution increased

In FYE 2025, live commerce represented approximately 66.3% of Group revenue, reflecting its position as the Group's dominant sales channel. In FYE 2026, live commerce revenue continued to grow in absolute terms but represented a lower percentage of total revenue as third-party e-commerce marketplaces and digital marketing expanded at a faster pace. This is a positive development for the Group as it demonstrates increasing diversification within our digital commerce ecosystem while preserving live commerce as an important customer acquisition and engagement channel.

Gross Profit and Gross Margin

Gross profit increased to approximately RM47.8 million in FYE 2026 from RM33.1 million in the preceding year. Gross profit margin improved to approximately 48.2%, compared with 45.8% in FYE 2025. The improvement reflected a more favourable product mix, including stronger contribution from selected wellness and lifestyle products, together with continued product curation and sourcing discipline. The improvement in gross margin is noteworthy as it occurred alongside substantial revenue growth, indicating that the Group's expansion during the year was not achieved solely through lower-margin sales volume.



MANAGEMENT DISCUSSION AND ANALYSIS (CONT'D)

GROUP FINANCIAL PERFORMANCE (CONT'D)

Profit Before Tax and Profit After Tax

In line with the improved performance, profit before tax (“**PBT**”) increased by approximately 67.0% to RM19.3 million, compared with RM11.5 million in FYE 2025. Meanwhile, profit after tax (“**PAT**”) increased by approximately 76.9% to RM13.8 million, compared with RM7.8 million previously. The year-on-year increase partly reflects the absence of the RM1.6 million IPO-related expenses incurred in FYE 2025. For greater comparability, adjusted PAT in FYE 2025 was approximately RM9.4 million after excluding those one-off expenses. Against this adjusted base, FYE 2026 PAT increased by approximately 46.8%, demonstrating meaningful underlying earnings growth.

Financial Position

As at 30 June 2026, the Group maintained a healthy financial position supported by retained earnings, IPO proceeds and operating cash generation.

Item	FYE 2025 RM million	FYE 2026 RM million	Change
Total assets	84.7	99.1	+17.0%
Total equity	60.2	70.6	+17.2%
Cash and short-term deposits	37.6	34.7	-7.9%
Other investment	2.1	14.3	Increase
Borrowings	17.2	19.0	+10.6%
Net assets/share	RM0.12	RM0.14	Improvement

The reduction in headline cash balances should be considered together with the Group’s increased holdings in other investment. Accordingly, cash and financial investments combined remained substantial at approximately RM48.9 million. Total equity increased during the year, supported by retained earnings, while the Group continued to maintain a manageable level of borrowings, with gross gearing of 0.27 times (including lease liabilities) and a net cash position of RM15.6 million before other investments. The Group’s financial position provides capacity to support planned operational investments while retaining flexibility to respond to new business opportunities.

Cash Flow Analysis

The Group’s cash flow profile improved significantly in FYE 2026, supported by stronger profitability and operating cash generation. Net cash from operating activities rose to RM15.1 million from RM2.2 million in FYE 2025, underpinned by higher operating profit before working capital changes of RM20.3 million. Working capital movements were also more favourable overall, although higher trade receivables partly offset the benefits from lower inventories and higher contract liabilities.

Net cash used in investing activities increased to RM14.7 million, mainly due to the purchase of RM12.0 million of other investment and RM2.5 million of property, plant and equipment. Financing activities recorded a net outflow of RM3.3 million, compared with an inflow of RM21.2 million in FYE 2025 when IPO proceeds boosted cash flows. Consequently, cash and cash equivalents declined modestly to RM33.6 million as at 30 June 2026, while overall liquidity remained healthy, supported by RM14.3 million of other investment.

Cash Flow Item	FYE 2025 RM million	FYE 2026 RM million
Net cash from operating activities	2.2	15.1
Net cash used in investing activities	(5.1)	(14.7)
Net cash from / (used in) financing activities	21.2	(3.3)
Net increase / (decrease) in cash and cash equivalents	18.4	(2.9)
Closing cash and cash equivalents	36.5	33.6

MANAGEMENT DISCUSSION AND ANALYSIS (CONT'D)

GROUP FINANCIAL PERFORMANCE (CONT'D)

IPO Proceeds

Following its listing on the ACE Market on 28 May 2025, the Group raised gross proceeds of RM28.0 million.

The IPO proceeds were allocated principally towards:

- expansion of live commerce channels;
- renovation and fit-out of the Group's own fulfilment centre;
- working capital;
- development of a new corporate headquarters; and
- listing expenses.

As at 14 September 2026, approximately **RM14.92 million** had been utilised, leaving approximately **RM13.08 million** available for the remaining planned initiatives.

Details of Use of Proceeds	Proposed Utilisation (RM'000)	Actual Utilisation (RM'000)	Deviation (RM'000)	Balance Unutilised (RM'000)	Estimated Timeframe for Utilisation from Listing
Expansion of live commerce sales channel	13,700	6,223	-	7,477	Within 18 months
Set-up of own fulfilment centre	3,600	-	-	3,600	Within 24 months
Working capital	4,300	4,356	56	-	Within 12 months
Set-up of New HQ	2,000	-	-	2,000	Within 18 months
Estimated listing expenses	4,400	4,344	(56)	-	Within 3 months
Total	28,000	14,923	-	13,077	

The Group continues to deploy IPO proceeds in accordance with its stated utilisation plans and operational requirements. Where expenditure has not yet been incurred, the Group remains focused on disciplined implementation rather than accelerating investment simply to deploy available funds. The allocations for live commerce expansion and the new headquarters are to be utilised within 18 months of listing (by November 2026), and the fulfilment centre allocation within 24 months (by May 2027).

Shareholder Returns

In recognition of the Group's strong financial performance in FYE 2026, Oasis Home Holding declared a final single-tier dividend of 0.60 sen per ordinary share, which was paid on 24 September 2026 to shareholders whose names appeared in the Record of Depositors as at 8 September 2026.

Together with the interim dividend of 0.40 sen per share, which was paid on 27 March 2026, total dividends declared in respect of FYE 2026 amounted to 1.00 sen per share, representing an aggregate dividend payout of approximately RM5.0 million, or 36% of the Group's profit after tax. This is consistent with the Group's dividend policy of distributing at least 30% of its profit after tax to shareholders, while retaining sufficient resources to support ongoing operations and future growth.

MANAGEMENT DISCUSSION AND ANALYSIS

(CONT'D)

OPERATION OVERVIEW

FYE 2026 was a year of continued expansion and diversification across the Group's digital commerce platform.

1. Scaling the Core D2C Business

The Group continued to strengthen its D2C operations across live commerce, third-party e-commerce marketplaces and its proprietary channels. Live commerce remained a core capability and contributed approximately RM53.1 million of revenue during FYE 2026. At the same time, third-party e-commerce and digital marketing revenue increased substantially, demonstrating that the Group's customer reach is becoming increasingly diversified. This development is strategically important as it strengthens the Group's ability to adapt to changing consumer behaviour and platform dynamics.

2. Expanding the Wellness Business

The Group continued to broaden its wellness and personal care offerings. On 17 September 2025, Oasis Wellness International Sdn. Bhd. entered into a 51:49 joint venture with CTG JV Malaysia Sdn. Bhd. to undertake livestreaming services for selected wellness brands such as Mformula, ESSENCARE RECOVERY and NINOKO. This partnership allows the Group to combine external product and wellness expertise with Oasis Home Holding's established digital distribution, marketing and livestreaming capabilities. The Group remains focused on ensuring that wellness products meet applicable regulatory, product-quality and marketing requirements.

3. Strengthening Regional Presence

The Group made further progress in Singapore through the joint venture entered into by Oasis Swiss Pte. Ltd. with SGGMY Services Pte. Ltd. in March 2026 through the joint venture company, Oasis Alliance (S) Pte. Ltd. The collaboration focuses on distributing products through digital channels and livestreaming. This provides Oasis Home Holding with a more structured platform through which to evaluate customer response and build its presence in Singapore. Regional expansion will continue to be undertaken selectively, with emphasis on markets where the Group's digital-first model can be replicated without disproportionately increasing fixed costs.

4. Product and Campaign Innovation

Product curation continued to be an important driver of customer engagement during the financial year. The Group regularly evaluates consumer trends to identify new products and categories that can be introduced through its digital sales ecosystem. During the year, the Group also participated in the marketing and exclusive online distribution of officially licensed FIFA World Cup 2026 merchandise in Malaysia. The campaign contributed to the Group's strong fourth-quarter performance and illustrates the Group's ability to utilise its digital channels for event-led and time-sensitive consumer merchandise. Nevertheless, the Group's longer-term strategy remains centred on developing recurring consumer categories and proprietary products rather than relying on individual promotional events.

5. Building Operational Capacity

The Group continued to prepare for higher order volumes and broader business requirements.

As disclosed previously, its planned infrastructure initiatives include:

- new live-commerce facilities;
- a dedicated fulfilment centre;
- a new corporate headquarters;
- enhanced warehousing systems; and
- supporting technology.

Prior to listing, the Group acquired a two-storey approximately 14,364 sq ft property at NCT Smart Industrial Park in Selangor for its dedicated in-house fulfilment centre. The fulfilment centre is intended to reduce reliance on third-party providers, improve order-processing control and support delivery efficiency as sales volumes scale. In addition, the Group is setting up its new corporate headquarters in Puchong, Selangor, which will provide additional live-streaming facilities to support the expansion of its live commerce operations.

MANAGEMENT DISCUSSION AND ANALYSIS (CONT'D)

► GEOGRAPHICAL PRESENCE AND MARKET REACH

Malaysia remained the Group's principal market during FYE 2026 and continued to account for the majority of Group revenue. The Group's operational network continues to be supported by its existing facilities and customer touchpoints, including its headquarters and operational facilities in Selangor, product experience centres and customer service capabilities.

In FYE 2025, Malaysia accounted for more than 98% of revenue while Singapore, Brunei and Indonesia remained primarily early-stage markets for e-commerce activities and brand seeding.

During FYE 2026, the Group took a further step in its regional strategy. On 12 March 2026, Oasis Swiss Pte. Ltd. entered into a joint venture with SGGMY Services Pte. Ltd. to distribute the Group's products through online channels in Singapore, including content creation and livestreaming activities.

The initiative represents a progression from initial market testing towards a more structured commercial approach in Singapore. Nevertheless, the Group intends to remain disciplined in regional expansion. New markets will be evaluated based on customer demand, regulatory requirements, distribution economics, brand fit and the availability of suitable local partners.

In FYE 2026, Malaysia generated revenue of RM98.4 million (99.2% of Group revenue), while Singapore contributed RM0.8 million (0.8%). In FYE 2025, the corresponding revenue was RM71.5 million (98.8%) and RM0.9 million (1.2%), respectively.

► MARKET POSITIONING AND COMPETITIVE STRENGTHS

Oasis Home Holding positions itself at the intersection of consumer lifestyle retail, content and digital commerce. Its competitive strengths are underpinned by established live commerce capabilities, a diversified omni-channel ecosystem, product curation expertise, growing wellness exposure and a digital-first model that supports faster response to changing consumer trends.

Competitive Strength	Key Capabilities	Strategic Advantage
Strong Digital Engagement	Live commerce experience since 2019; host management; content production; product demonstrations; customer interaction; digital campaigns and conversion optimisation	Supports stronger customer engagement, real-time feedback and more effective digital selling
Diversified Omni-Channel Ecosystem	Live commerce, third-party marketplaces, Oasis Home app and website, affiliate marketing and offline engagement	Reduces reliance on a single channel and provides flexibility to adapt to changing consumer and platform behaviour
Product Curation & Proprietary Brands	Portfolio of in-house brands and selected third-party products across home and living, beauty, wellness and personal care	Enables the Group to identify trends, source relevant products and bring them to market efficiently
Growing Wellness Capabilities	Joint venture with CTG JV Malaysia Sdn. Bhd. for wellness brand marketing and livestream distribution.	Broadens the Group's addressable market and strengthens its presence in wellness and personal care
Agility & Speed-to-Market	Rapid product testing, responsive campaigns, targeted launches and real-time customer insights	Enables quicker responses to consumer demand and supports more effective inventory and promotional decisions

MANAGEMENT DISCUSSION AND ANALYSIS

(CONT'D)

RISKS AND CHALLENGES

As the Group expands its digital commerce ecosystem, product categories and regional footprint, Oasis Home Holding remains exposed to a range of strategic, operational and financial risks. The Group continues to monitor these risks closely and strengthen its internal processes, diversification strategies and operational controls to support sustainable growth.

Key Risk	Potential Impact	Mitigation Measures
Platform Dependency & Digital Ecosystem Risk	Changes in algorithms, commissions, advertising policies, livestreaming requirements, platform access or user behaviour may affect customer reach, sales and profitability.	Diversifying digital channels, strengthening proprietary Oasis Home platforms and maintaining customer engagement across multiple touchpoints.
Product Quality & Regulatory Risk	Product defects, inappropriate claims, regulatory non-compliance, certification issues, recalls or adverse customer reactions may result in financial and reputational impact.	Working with qualified manufacturers and suppliers while maintaining product quality, compliance and regulatory review procedures.
Cybersecurity & Data Privacy	Cyber incidents, unauthorised access or data breaches may cause financial loss, operational disruption and reputational damage.	Strengthening access controls, system governance, employee awareness and data-protection practices.
Supply Chain & Inventory Risk	Changes in product costs, foreign exchange, freight, supplier availability, geopolitical conditions and shipping lead times may affect margins and product availability. Rapid changes in consumer demand may also create inventory obsolescence risk.	Diversified sourcing, inventory planning, product testing and continuous demand monitoring.
Talent & Live-Commerce Capabilities	Competition for experienced live hosts, digital marketers, content creators and product specialists may affect execution and growth.	Ongoing talent development, retention initiatives and recruitment of personnel with relevant digital-commerce capabilities.
Regional Expansion Risk	New markets may expose the Group to additional regulatory, foreign exchange, customer, partner and execution risks.	Progressive market entry, disciplined investment and collaboration with suitable local partners where appropriate.
Changing Consumer Preferences	Failure to identify and respond to evolving consumer trends may result in weaker sales, excess inventory or lower engagement.	Continuous product sourcing, customer feedback, digital analytics and rapid product-testing capabilities.
Key Personnel & Live Host Dependency	The Group's performance depends on its founders, key management and lead live hosts, whose product knowledge and personal following drive audience engagement and sales. The loss of any of them without timely succession could affect sales and customer engagement.	Building a wider bench of live hosts and content creators, spreading sales across multiple hosts and channels, succession planning for key roles and competitive remuneration and retention arrangements.

MANAGEMENT DISCUSSION AND ANALYSIS (CONT'D)

FUTURE OUTLOOK

The outlook for consumer digital commerce remains constructive over the medium term, supported by continued mobile adoption, electronic payments and changing shopping behaviour. However, the market is also becoming increasingly competitive. Accordingly, Oasis Home Holding's focus in the financial year ahead will be on profitable and disciplined growth rather than scale alone.

The Group's strategic priorities are:

- 1) **Strengthen Digital Commerce:** Continue growing live commerce while expanding complementary e-commerce and digital marketing channels.
- 2) **Grow Product Categories:** Further develop home and living, wellness, personal care and other relevant consumer categories while strengthening proprietary brands.
- 3) **Deepen Customer Relationships:** Improve customer retention, loyalty, affiliate engagement and the use of first-party customer data.
- 4) **Build Operational Capacity:** Commission the dedicated fulfilment centre and new corporate headquarters, together with supporting systems to improve efficiency and scalability.
- 5) **Expand Regionally with Discipline:** Build the Group's presence in Singapore and evaluate other markets where the digital commerce model can be deployed efficiently.
- 6) **Maintain Financial Discipline:** Balance reinvestment with healthy liquidity, sustainable profitability and shareholder returns.

ACKNOWLEDGEMENTS

The Group would like to express its appreciation to shareholders, customers, employees, suppliers, business partners, affiliates and other stakeholders for their continued support throughout FYE 2026. The progress achieved during the year reflects the commitment and collective contribution of our employees and partners as Oasis Home Holding continues its development as a listed consumer digital-commerce company. As we move into the next financial year, the Group remains focused on strengthening execution, broadening its business platform and creating sustainable long-term value for stakeholders.

SUSTAINABILITY STATEMENT

Introduction

Oasis Home Holding Berhad (“**Oasis Home Holding**” or the “**Company**”) and its subsidiaries (“**the Group**”) are pleased to present this Sustainability Statement (“**Statement**”) for the financial year ended 30 June 2026 (“**FYE 2026**”).

Building on the foundation established in FYE 2025, the Group continued to strengthen the integration of Environmental, Social and Governance (“**ESG**”) considerations into its business strategy and operations. As our omni-channel consumer lifestyle business expands across live commerce, digital platforms, fulfilment capabilities and offline customer touchpoints, we recognise the importance of balancing sustainable business growth with responsible practices and stakeholder expectations.

Sustainability remains an evolving journey for the Group. We are committed to progressively enhancing our ESG governance, data quality and disclosures, while embedding sustainability considerations more closely into our decision-making processes. Through these efforts, the Group seeks to create long-term value for its stakeholders and strengthen the resilience and sustainability of its business.

Reporting Standards

This Statement has been prepared in accordance with the **Sustainability Reporting Guide issued by Bursa Securities**, tailored for companies listed on the ACE Market. Following the Group’s inaugural sustainability reporting exercise in financial year ended 30 June 2025 (“**FYE 2025**”), we continue to strengthen the consistency, quality and completeness of our sustainability disclosures. Our approach remains focused on progressively improving internal data collection, accountability and performance monitoring as our sustainability framework matures. This Statement has been reviewed and approved by Oasis Home Holding’s Board of Directors (the “**Board**”) on **21 October 2026**. Information and data disclosed in the Statement have been verified for accuracy by respective data owners within the Group.

Report Scope and Boundary

This Statement covers the period from 1 July 2025 to 30 June 2026, focusing on key economic, environmental, social, and governance (“**EESG**”) aspects relevant to the Group. It reflects activities from our core operations, including omni-channel marketing and fulfilment. The information presented is based on internal records and systems, with a commitment to enhancing depth and accuracy in future reporting.

SUSTAINABILITY STATEMENT (CONT'D)

Our Approach to Sustainability

Sustainability Governance

At Oasis Home Holding, we recognise that strong governance is the foundation of effective sustainability. Our commitment to responsible business practices extends across all levels of the organisation, including our partnerships with Original Equipment Manufacturers (“OEMs”). To ensure a structured and accountable approach, sustainability considerations are embedded into the Group’s overall strategy, operations, and culture.

Key components of our sustainability governance include:

01 Strategic Integration 	Integrating sustainability considerations into the Group’s business strategy, product development, operational planning and supply chain management, including collaboration with OEM partners.	02 Policy Review 	Reviewing and enhancing relevant policies and procedures to reflect evolving industry practices, regulatory requirements and stakeholder expectations.
03 Governance Structure 	Maintaining a structured governance framework involving the Board, Senior Management and the Sustainability Working Group to oversee sustainability-related matters.	04 Ethical Standards 	Upholding high standards of ethical business conduct throughout the organisation and encouraging suppliers and OEM partners to adopt equivalent standards.
05 Performance Monitoring 	Strengthening the monitoring and reporting of environmental, social and governance-related performance with clear accountability across relevant business functions.	06 Resource Planning 	Considering long-term resource requirements, including talent, financial capital, infrastructure and strategic partnerships, to support sustainability initiatives.
07 Regulatory Compliance 	Maintaining compliance with applicable laws and regulations relating to environmental protection, labour practices, product responsibility, anti-corruption, data protection and sustainability disclosures.		

SUSTAINABILITY STATEMENT

(CONT'D)

Sustainability Governance Structure

To support the effective implementation of our sustainability strategies, Oasis Home Holding maintains a multi-tiered governance structure that provides clear accountability and facilitates coordination across the Group.



The governance structure established by the Group provides a framework through which sustainability-related matters can be considered across different levels of the organisation. As the Group expands, we remain committed to progressively enhancing this governance structure to support stronger oversight, accountability and integration of ESG considerations into business decision-making. Strong sustainability governance remains fundamental to managing long-term risks and opportunities, strengthening stakeholder trust and creating sustainable value.

Stakeholder Engagement

At Oasis Home Holding, we believe that proactive and transparent stakeholder engagement plays an important role in supporting long-term business success and strengthening our sustainability practices. As a consumer lifestyle business operating through live commerce, digital platforms, e-commerce channels and offline customer touchpoints, we interact with a diverse range of stakeholders. Their feedback provides valuable insights into changing expectations, emerging issues and opportunities for us to improve our products, services and operations.

Throughout FYE 2026, the Group continued to engage stakeholders through formal and informal channels across our omni-channel ecosystem. These interactions enable us to better understand stakeholder priorities and incorporate relevant feedback into our business and sustainability considerations.

Stakeholder Group	Key Interests/Focus Areas	Engagement Channels	Frequency
Customers (D2C) 	Product quality, value, after-sales service, product safety, customer experience and live commerce experience	Live commerce interactions, social media, customer service channels, application reviews, digital platforms and feedback channels	Daily through live and digital channels
Affiliates & Members 	Loyalty rewards, promotions, product offerings and engagement opportunities	Loyalty programme updates, application notifications, digital communications and exclusive live sessions	Weekly to monthly

SUSTAINABILITY STATEMENT (CONT'D)

Stakeholder Engagement (Cont'd)

Stakeholder Group	Key Interests/Focus Areas	Engagement Channels	Frequency
Corporate Clients (B2B) 	Product variety, customisation, service quality and marketing performance	Business meetings, project collaborations, performance reporting and direct engagement	Periodic or project-based
Suppliers & OEM Partners 	Product quality, responsible sourcing, compliance, long-term collaboration and market trends	Supplier communications, assessments, site visits, briefings and joint product planning	Annually and as required
Employees 	Career development, remuneration and benefits, wellbeing, work culture, training and opportunities for growth	Training programmes, internal meetings, employee communications and engagement activities	Monthly and ongoing
Regulators 	Regulatory compliance, product safety, corporate governance and sustainability reporting	Statutory submissions, regulatory engagement, consultations and relevant industry interactions	As required
Investors & Shareholders 	Business performance, strategic growth, corporate governance and ESG matters	Annual General Meetings, investor briefings, Bursa announcements, annual reports and corporate website	Quarterly, annually and as required
Communities 	Social contribution, responsible business practices and community development	Corporate social responsibility programmes, donations, volunteering and community activities	Annually and ongoing

The Group will continue to strengthen stakeholder engagement as our sustainability framework develops, recognising that effective engagement supports better decision-making and helps us respond to matters that are important to both the business and our stakeholders.

SUSTAINABILITY STATEMENT (CONT'D)

Materiality Matters

Materiality assessment helps Oasis Home Holding identify and prioritise sustainability matters relevant to our stakeholders and business. The Group continues to reference the material matters established in FYE 2025, grouped under four core pillars: **Economic, Environmental, Social and Governance**.



During FYE 2026, these matters were monitored against changes in the Group's operations, stakeholder expectations, regulatory developments and the broader business environment. The Group will continue to review them periodically to ensure they remain relevant to evolving ESG risks, opportunities and stakeholder priorities.

Materiality Matrix

The results are visualised in our Materiality Matrix, which guides our strategy and reporting focus.



SUSTAINABILITY STATEMENT (CONT'D)

Sustainability Performance, Targets and Initiatives

Our sustainability framework continues to be guided by four core pillars: **Economic, Environmental, Social and Governance (“EESG”)**. Together, these pillars guide how we seek to create long-term value, by supporting sustainable economic growth, managing our environmental footprint responsibly, investing in our people and communities, and maintaining governance practices that promote transparency, accountability and trust.

ECONOMIC

Economic growth supports the Group’s ability to create value for shareholders, employees, customers and suppliers. Our approach brings together business performance, product relevance and customer relationships, with attention to quality, cost and responsible business practices.

1) Financial Performance

In FYE 2026, the Group recorded revenue of RM99.3 million, an increase of 37.1% from RM72.4 million in FYE 2025. Gross profit increased by 44.3% to RM47.8 million, while gross profit margin improved from 45.8% to 48.2%, supported by a favourable sales mix and improved purchase cost management. Profit before tax rose by 67.0% to RM19.3 million. Excluding FYE 2025’s one-off listing expenses of RM1.6 million, profit before tax growth was 46.7%.

2) Product Quality and Innovation

During the year, the Group continued to introduce products and engage customers through regular live-commerce sessions. Its digital and online sales capabilities were also supported by expansion through our subsidiary, Oasis CTG Alliance Sdn. Bhd..

Customer feedback and after-sales support help the Group understand product needs, clarify product information and follow up on recurring concerns with the relevant teams and suppliers.

ENVIRONMENTAL

1) Responsible Supply Chain

The Group considers quality, cost, reliability and availability when selecting suppliers and sourcing products. Local procurement is considered where suitable options meet operational and product requirements, supporting practical purchasing decisions and relationships with local suppliers.

2) Sustainable Packaging and Waste Management

Packaging plays an important role in protecting products during storage, handling and delivery. The Group seeks to balance product protection with the efficient use of packaging materials, including avoiding unnecessary packaging and reusing suitable materials where practical.

The Group’s packaging materials include sugarcane-fibre paper. Based on the supplier-provided product information, this wood-free paper is made from 100.0% sugarcane fibre, a by-product of the sugar-refining process, and is unbleached with a natural colour. The use of this agricultural by-product provides an alternative to conventional wood-based paper and complements the Group’s approach to considering material choices alongside product protection and operational requirements.

SUSTAINABILITY STATEMENT (CONT'D)

ENVIRONMENTAL (CONT'D)

3) Energy and Resource Efficiency

During FYE 2026, the Group recorded electricity consumption of 181,046.0 kWh and water consumption of 692.0 m³, an increase of 5.9% and 8.4%, respectively, compared with FYE 2025. Both increases remained below the Group's revenue growth of 37.1% over the same period.

Electricity intensity decreased from 2,362.5 kWh to 1,824.1 kWh per RM1 million of revenue, while water intensity declined from 8.8 m³ to 7.0 m³ per RM1 million of revenue. These reductions of 22.8% and 20.9%, respectively, reflect more efficient resource use relative to revenue, with lower electricity and water consumption for each RM1 million generated. The Group monitors both absolute consumption and revenue-based intensity to assess resource efficiency and identify opportunities for improvement as the business grows.

The Group recorded petrol consumption of 21,633.3 litres across 10 vehicles over a 12-month period, covering a total distance of 148,180.8 kilometres. Tracking fuel consumption alongside distance travelled provides a basis for monitoring vehicle use and assessing fuel efficiency.

SOCIAL

1) Product Safety and Customer Data Protection

Product safety and the responsible handling of customer information are important to customer trust. The Group's approach is to provide clear product information and customer support, and to refer product-safety or privacy concerns to the responsible teams for appropriate follow-up.

The Group handles customer personal data in line with the Personal Data Protection Act 2010 and its internal data protection policies. Customer information collected through the Group's e-commerce, live-commerce and other sales channels is protected by restricted system access, user-access reviews and IT security controls.

In FYE 2026, the Group received no substantiated complaints concerning breaches of customer privacy or losses of customer data.

2) Training and Development

The Group's FYE 2026 training-needs plan covers development priorities in e-invoicing, finance and tax, budgeting and forecasting, digital marketing, artificial intelligence and office productivity, alongside data protection, anti-bribery and anti-corruption (ABAC), and cybersecurity awareness. The plan comprises 16 training entries across in-house and public programmes, with 262 estimated participant places.

During FYE 2026, the Group conducted Anti-Bribery and Anti-Corruption ("ABAC") training on 15 and 23 April 2026, followed by cybersecurity awareness training on 7 and 14 May 2026. All employees in service on the respective training dates attended both programmes, so 100.0% of employees in every employee category (management, executive and non-executive) were trained, and each participant received a certificate of participation. These sessions reinforced awareness of the Group's zero-tolerance stance on bribery and corruption, ethical business conduct and responsible management of digital risks.

In FYE 2026, 100.0% of the Group's operations were assessed for corruption-related risks, and there were no confirmed incidents of corruption.

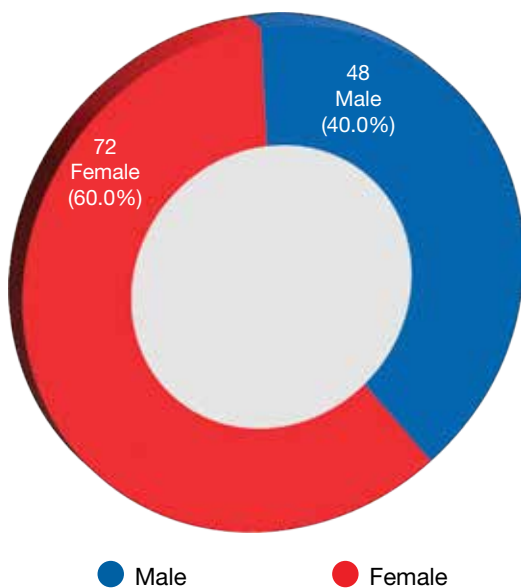
SUSTAINABILITY STATEMENT (CONT'D)

SOCIAL (CONT'D)

3) Diversity and Inclusion

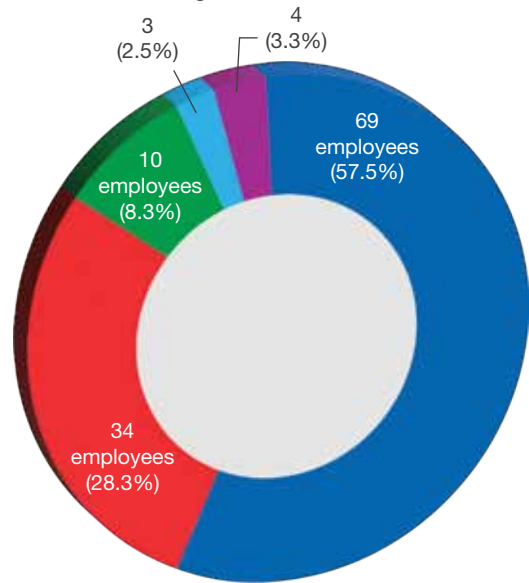
Workforce Demographics Snapshot Total workforce: 120 employees

Gender Distribution



Male representation: 40.0%
Female representation: 60.0%

Age Profile



- **18-20**
4 employees (3.3%)
- **21-30**
69 employees (57.5%)
- **51-60**
3 employees (2.5%)
- **31-40**
34 employees (28.3%)
- **41-50**
10 employees (8.3%)

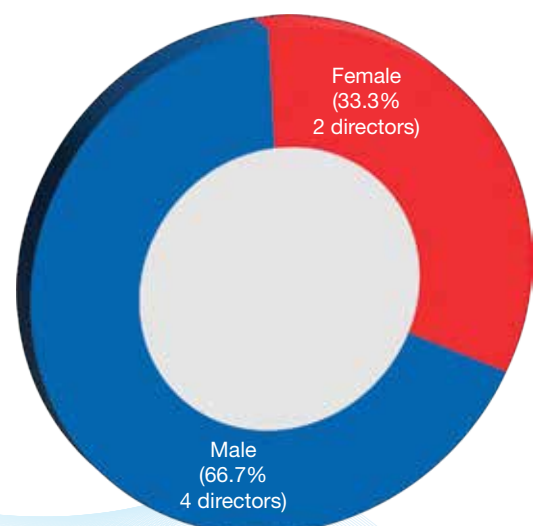
Employees aged 21-30 form the largest group, representing 57.5% of the workforce.

The Group's workforce comprised 120 employees in FYE 2026, with women representing 60.0% and men 40.0%. Employees aged 21 to 30 formed the largest age group at 57.5%, followed by those aged 31 to 40 at 28.3%. The remaining employees were aged 18 to 20 (3.3%), 41 to 50 (8.3%) and 51 to 60 (2.5%).

Fair treatment, respect and inclusion underpin the Group's people practices. During FYE 2026, the Group continued to foster a supportive working environment where employees from different backgrounds could contribute their skills and experience and develop within their roles.

Diversity also extends to the Board, which brings together a range of skills, experience and perspectives. As at 30 June 2026, the six (6) member Board comprised two (2) female (33.3%) and four (4) male (66.7%). Four (4) members (66.7%) were Independent Non-Executive Directors, providing independent oversight of the Group's affairs.

Board Gender Diversity As at 30 June 2026



Total: 6 directors

SUSTAINABILITY STATEMENT (CONT'D)

SOCIAL (CONT'D)

4) Employee Welfare and Workplace Safety

Employee welfare and workplace safety remained priorities during FYE 2026. The Group's focus encompassed fair employment practices, a supportive working environment and attention to concerns affecting employees' work and well-being. Communication between employees and management provided a channel for raising workplace needs and concerns. The Group recorded zero work-related fatalities and a lost-time incident rate of zero during FYE 2026.

5) Employee Engagement

During FYE 2026, the Group organised employee engagement activities that brought colleagues together through celebrations and environmental awareness. These included the Oasis Home Appreciation Dinner (金耀新程晚宴), the Chinese New Year gathering (马年开工聚餐) and Zero Plastic Day. Employees also took part in the Group's community initiatives, described under Community Engagement and Social Responsibility.

The Appreciation Dinner and the Chinese New Year gathering gave colleagues the chance to celebrate the Group's achievements together and strengthen workplace relationships. These occasions supported a sense of belonging and camaraderie across the Group.

Zero Plastic Day encouraged employees to adopt more environmentally conscious habits in the workplace, such as bringing their own reusable food containers and avoiding single-use plastics during a shared meal.

Oasis Home Appreciation Dinner (金耀新程晚宴)



Chinese New Year gathering (马年开工聚餐)



SUSTAINABILITY STATEMENT (CONT'D)

SOCIAL (CONT'D)

Zero Plastic Day



6) Community Engagement and Social Responsibility

Community engagement formed part of the Group's broader social responsibility focus in FYE 2026, with attention to the needs of people and communities connected to its business. During the year, the Group carried out two community initiatives, in which members of the Board took part personally alongside employees.

"Kindness Begins with Me" 5KM Charity Run (一人一善，为爱而行)

On 12 October 2025, the Group sponsored and took part in the 101 "Kindness Begins with Me" 5KM Charity Run, organised by Tzu Chi Community Volunteers at GM Klang, near the Tzu Chi Jing Si Hall in Klang. The run promoted a spirit of kindness and giving, encouraging every participant to do one good deed for others, and raised funds in support of Tzu Chi's charitable and community welfare programmes. Members of the Board ran alongside eight employees and their families, showing the leadership's commitment to community involvement while encouraging a healthy and active lifestyle.



SUSTAINABILITY STATEMENT (CONT'D)

SOCIAL (CONT'D)

6) Community Engagement and Social Responsibility (Cont'd)

Dapur Kasih (Kitchen of Love)

The Group's Directors cooked meals personally at Ave Maria Soup Kitchen and served them to the community, supported by employee volunteers. The initiative let the Board give back directly to people in need, and reflected the caring culture the Group seeks to build from the top.



GOVERNANCE

1) ESG Leadership and Oversight

The Group's published sustainability governance framework assigns strategic oversight to the Board, implementation leadership to Senior Management, and execution and monitoring to the Sustainability Working Group. This provides the stated structure for assigning responsibility for sustainability matters across the business.

During FYE 2026, the Group's governance approach centred on clear responsibility for sustainability matters and their consideration alongside business priorities. The framework connected functional responsibilities with management oversight and Board accountability.

2) Compliance and Anti-Corruption

The Group's published conduct and compliance framework comprises a Code of Conduct and Ethics, an Anti-Bribery and Corruption Policy and a Whistleblowing Policy. The anti-bribery policy sets out a zero-tolerance approach to bribery and corruption. ABAC and data protection were also included among the employee-development needs identified for FYE 2026.

Ethical conduct, the confidential reporting of concerns and appropriate follow-up were central to the Group's compliance approach during the year. These principles supported accountability in its business dealings and relationships with stakeholders.

3) Sustainability Reporting and Transparency

The FYE 2026 sustainability disclosures bring together financial, environmental, social and governance information across the Group's four pillars. Reporting draws on financial results, operational records, workforce information and published governance documents, with measurement bases and supporting notes provided alongside the relevant disclosures.

SUSTAINABILITY STATEMENT (CONT'D)

Sustainability metric	Metric	Measurement unit	2025	2026	Target
Economic performance	Revenue	RM million	72.386	99.250	For management consideration
Diversity	Total employees	People	119	120	Maintain a workforce appropriate to operational needs and business growth.
Diversity	Female employees	%	62%	60%	Support gender diversity through fair, merit-based recruitment and development.
Diversity	Male employees	%	38%	40%	Support gender diversity through fair, merit-based recruitment and development.
Board diversity	Female directors	%	33%	33%	Maintain a diverse Board with an appropriate mix of skills, experience and gender representation.
Board diversity	Male directors	%	67%	67%	Maintain a diverse Board with an appropriate mix of skills, experience and gender representation.
Energy	Recorded electricity consumption	kWh	171,010	181,046	Minimise unnecessary electricity use through practical energy-saving measures.
Energy	Electricity revenue intensity	kWh per RM1 million revenue	2,362.47	1,824.14	Progressively reduce electricity intensity on a consistent reporting basis.
Water	Recorded water consumption	m ³	638.16	692.00	Minimise water wastage through responsible use and timely attention to leaks.
Water	Water revenue intensity	m ³ per RM1 million revenue	8.82	6.97	Progressively reduce water intensity on a consistent reporting basis.
Fuel consumption	Total petrol (litre) consumed by company vehicles	Litre	NA	21,633.30	Maintain fuel consumption at reasonable levels in line with operational needs.
Employee development	Attendance of training	% of attendance	NA	100	Review training needs annually and deliver programmes relevant to employees' roles.
Health and safety	Work-related fatalities	Number	0	0	Maintain zero work-related fatalities.
Health and safety	Lost-time incident rate	Rate	0.00	0.00	Maintain a zero lost-time incident rate.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

The Board of Directors (“**the Board**”) of Oasis Home Holding Berhad (“**Oasis Home Holding**” or “**the Company**”) is pleased to present the Corporate Governance (“**CG**”) Overview Statement for the financial year ended 30 June 2026 (“**FYE 2026**”), which has been prepared in compliance with Rule 15.25 of the ACE Market Listing Requirements (“**ACE LR**”) of Bursa Malaysia Securities Berhad (“**Bursa Securities**”) and has set out an overview on the application of the principles of CG as prescribed by the Malaysian Code on Corporate Governance (“**MCCG**”). This CG Overview Statement should be read in conjunction with the Company’s CG Report, which has set out details on how the Company has applied the Practices as set out in MCCG 2021 and the said documents are available on our website at <https://oasishome.com.my/investor-relations/corporate-governance> as well as via announcement on Bursa Securities’ website at <https://www.bursamalaysia.com/>.

Principle A: Board Leadership and Effectiveness

Oasis Home Holding and its subsidiaries (“**the Group**”) recognise the critical role of the Board in providing effective stewardship, setting the strategic direction of the Group, and safeguarding long-term shareholder value. In discharging its role, the Board assumes overall responsibility for the Group’s corporate governance, which includes formulating strategy, setting performance objectives for management and monitoring their achievements, deliberating on significant financial matters, reviewing the Group’s financial and operational performance, and considering major investments and capital expenditure proposals.

Board Responsibilities

The Board assumes collective responsibility for the overall leadership, strategic direction, and long-term success of the Group. It safeguards shareholder value while balancing the needs of employees, customers, regulators, and the wider community.

The Board has formalised and adopted a Board Charter which outlines the functions, authority, roles, and responsibilities of the Board and its Committees, as well as the duties of Directors in discharging their obligations to the Company. The Charter also sets out the Board’s operating practices and ensures that responsibilities towards shareholders and other stakeholders are effectively fulfilled. Each Board Committee operates under its respective Terms of Reference (“**TOR**”), and the Chairman of each Committee reports to the Board on the proceedings, deliberations, and recommendations arising from its meetings. The Board further ensures that all Directors have unrestricted access to Senior Management and the Company Secretaries and may seek independent professional advice at the Company’s expense whenever necessary to enable them to discharge their duties effectively.

The roles of the Chairman and Chief Executive Officer (“**CEO**”) are held by two (2) distinct individuals to ensure accountability and to provide a clear division of responsibilities. This separation prevents any single individual from exerting undue influence over the Board’s deliberations and decision-making. The Chairman, an Independent Non-Executive Director, provides leadership to the Board, ensures its effectiveness, and promotes a culture of openness. The Chairman sets the agenda, facilitates participation, and ensures Directors receive adequate information. The CEO manages the day-to-day operations, implements Board-approved strategies, and ensures financial and operational performance. In line with Practice 1.4 of the MCCG, the Chairman of the Board is not a member of the Audit and Risk Management Committee (“**ARMC**”), Nomination Committee (“**NC**”) or Remuneration Committee (“**RC**”).

The Board is supported by Company Secretaries who are qualified to act as Company Secretaries under Section 235(2) of the Companies Act 2016. The Company Secretaries play a vital advisory role by ensuring that the Board receives sound guidance on governance matters, and by assisting the Board in meeting its statutory and regulatory obligations, adhering to applicable guidelines and legislation, and upholding the principles of good corporate governance.

Other than the Board Charter, the Board has established a suite of governance policies to strengthen its oversight and promote ethical conduct across the Group. These include the TORs for the ARMC, NC, and RC, which collectively define the functions, roles, and responsibilities of the Board and its Committees. Supporting policies such as the Code of Conduct and Ethics, Conflict of Interest Policy, Anti-Money Laundering Policy, Related Party Transaction Policy, Directors’ Fit and Proper Policy, and Whistleblowing Policy guide Directors, Management, and employees in upholding integrity, managing risks, ensuring impartial decision-making, and providing avenues to raise concerns confidentially.

Together, these policies help the Board discharge its fiduciary duties effectively by embedding accountability, transparency, and fairness into the Group’s governance framework. They provide clarity of expectations, safeguard shareholder interests, and reinforce confidence among stakeholders. All these policies are published on the Company’s website for transparency and ease of reference at <https://oasishome.com.my/investor-relations/corporate-governance>.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

Principle A: Board Leadership and Effectiveness (Cont'd)

Board Composition

During FYE 2026, Encik Ahmad Tajudin bin Omar resigned as the Independent Non-Executive Chairman of the Company with effect from 31 January 2026. Upon the recommendation of the NC, the Board appointed Y.M. Tengku Dato' Hishammuddin Zaizi Bin Y.A.M. Tengku Bendahara Azman Shah Alhaj as the Independent Non-Executive Chairman of the Company with effect from 1 February 2026.

Following the said change, the Board continued to comprise six (6) Directors of whom four (4) are Independent Non-Executive Directors ("INEDs") and two (2) are Executive Directors. This provides an independence ratio of 67%, exceeding the minimum requirement under Rule 15.02 of the ACE LR and in line with MCCG Practice 5.2. The Board includes two (2) women Directors, representing 33% of its composition, meeting MCCG Practice 5.9 on gender diversity. The Board members are from different backgrounds with diverse perspectives. Such make-up is fundamental to the strategic success of the Group, as each director has in-depth knowledge and experience in a variety of areas providing valuable direction to the Group.

Independence of INEDs is reviewed annually, based on criteria such as impartiality of judgement and absence of business relationships. As at FYE 2026, none of the INEDs has served beyond nine (9) years. Should any INED exceed this tenure in future, the Board will provide justification for his/her retention and seek shareholders' approval via two-tier voting process, in line with MCCG Practice 5.3.

All INEDs are independent of Management and free from any family ties or business relationships with the Executive Directors and major shareholders that could impair, or appear to impair, their ability to exercise objective and independent judgment.

Board Committees

The Board is supported by three (3) Committees, namely the ARMC, NC, and RC. Each Committee operates under its formal TOR, which clearly defines its roles, responsibilities, and authority. The Committees undertake detailed deliberations within their respective areas and present reports and recommendations to the Board for consideration. While authority is delegated to these Committees to enhance efficiency, the Board retains ultimate accountability for all decisions and outcomes.

NC

The Board has established the NC to assist the Board in its responsibilities in nominating new nominees to the Board and assessing the performance of the Board, the Board Committees and the Directors of the Company on an ongoing basis. The NC comprises three (3) members, all of whom are INEDs, as listed below:

Name	Designation
Mr. Ho Tze-Shiang	Chairman
Mr. Chew Phai Hau	Member
Ms. Tan Mui Ping	Member

The NC is responsible for leading the review of the appropriate mix of skills, experience, and characteristics required of Board members.

In performing this role, the NC assesses both existing Directors (for re-appointment) and proposed new candidates (for appointment) based on the fit and proper criteria set out in the Directors' Fit and Proper Policy, which include character and integrity, experience and competence, and time commitment.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

Principle A: Board Leadership and Effectiveness (Cont'd)

NC (Cont'd)

The NC undertakes a formal and transparent process by:

- Identifying and assessing potential candidates based on the Group's strategic needs and Board composition requirements;
- Evaluating candidates' qualifications, leadership qualities, professional background, and integrity;
- Ensuring candidates meet the regulatory requirements under the ACE LR; and
- Recommending suitable candidates to the Board for consideration and approval.

For re-appointment or re-election, the NC reviews the performance and effectiveness of existing Directors, taking into account their participation, contribution, and independence (in the case of INEDs). The NC also ensures that all information collected for fit and proper assessments is protected from misuse or unauthorised disclosure.

The entire nomination and election process is conducted objectively and in the best interests of the Company to ensure that only individuals who are competent, credible, and of high integrity serve on the Board.

The NC held two (2) meetings during FYE 2026 and up to the date of this Statement, at which it considered and undertook the following activities:

- Reviewed the tenure of each Independent Director and assessed the independence of the Independent Directors in accordance with the MCCG;
- Reviewed the meetings attendance of the Board and members of the Board Committees and the sufficiency of time commitment of the Directors in discharging their roles and responsibilities in the Company;
- Reviewed the fit and properness of the Directors due for retirement and recommended their re-election at the Annual General Meeting ("**AGM**");
- Reviewed the training programmes attended by the Directors and identified the training needs of the Directors;
- Reviewed and confirmed the minutes of the preceding NC meeting;
- Assessed and recommended to the Board the appointment of a new Independent Non-Executive Chairman following the resignation of the former Chairman;
- Reviewed the term of office and performance of the ARMC and each of its members; and
- Conducted the annual performance evaluation of the Board as a whole, the Board Committees and individual Directors.

The NC reviewed the results of the annual evaluation of the Board, Board Committees and individual Directors for FYE 2026, which marked the first evaluation cycle since the Company's listing, and tabled the results to the Board. The evaluation concluded that the Board and Board Committees operated effectively, with areas for improvement identified for further enhancement.

RC

The Board has established the RC to assist the Board in its responsibilities in ensuring that remuneration policies and practices for Directors and Senior Management are determined through a formal, objective and transparent process. The RC comprises three (3) members, all of whom are INEDs, as listed below:

Name	Designation
Mr. Chew Phai Hau	Chairman
Mr. Ho Tze-Shiang	Member
Ms. Tan Mui Ping	Member

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

Principle A: Board Leadership and Effectiveness (Cont'd)

RC (Cont'd)

The RC operates under its TOR, which is available on the Company's website. Its principal responsibilities include:

- formulating and recommending to the Board a remuneration framework for the Executive Directors and Key Senior Management, covering all components of remuneration, including fees, salaries, allowances, bonuses and benefits-in-kind;
- recommending specific remuneration packages for the Executive Directors and Key Senior Management; and
- reviewing the fees and benefits payable to the Non-Executive Directors.

In carrying out its duties, the RC seeks to ensure that remuneration is sufficiently competitive to attract and retain Directors and Key Senior Management of the calibre needed to achieve the Group's long-term objectives, without being excessive. Remuneration should be commensurate with the individual's level of responsibility and contribution, and aligned with the Group's business strategy and performance. For Non-Executive Directors, remuneration reflects the responsibilities they undertake and their contribution to the effective functioning of the Board. It is structured so as not to conflict with their obligation to bring objective and independent judgement to the Board.

In accordance with its TOR, no RC member participates in the deliberation of, or votes on, his or her own fees or benefits. Similarly, the Executive Directors abstain from deliberating and voting on their own remuneration packages at Board level, and the INEDs abstain on the Directors' fees and benefits payable to them. The RC may seek professional advice, at the Company's expense, where necessary to assess the remuneration of the Board and Senior Management.

Board and Board Committees meetings

The Board recognises that Directors must devote sufficient time and commitment to discharge their duties and responsibilities effectively. Board and Board Committee meetings are planned in advance through an annual meeting calendar to allow Directors to plan their commitments. Meeting notices and papers are circulated in advance to enable Directors to make informed decisions.

During FYE 2026 and up to the date of this Statement, the Board and Board Committee meetings were held either physically or virtually via video-conferencing. The attendance of each Director at these meetings is set out below:

Director	Meetings Attended/Held	Attendance
Board		
Y.M. Tengku Dato' Hishammuddin Zaizi Bin Y.A.M. Tengku Bendahara Azman Shah Alhaj (<i>Chairman</i>) (Appointed on 1 February 2026)	3/3	100%
Datuk Teoh Yee Seang	6/6	100%
Datin Tang Jing Wen	6/6	100%
Ms. Tan Mui Ping	6/6	100%
Mr. Chew Phai Hau	5/6	83%
Mr. Ho Tze-Shiang	6/6	100%
Encik Ahmad Tajudin bin Omar (Resigned on 31 January 2026)	3/3	100%
ARMC		
Ms. Tan Mui Ping (<i>Chairperson</i>)	6/6	100%
Mr. Chew Phai Hau	5/6	83%
Mr. Ho Tze-Shiang	6/6	100%

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

Principle A: Board Leadership and Effectiveness (Cont'd)

Board and Board Committees meetings (Cont'd)

During FYE 2026 and up to the date of this Statement, the Board and Board Committee meetings were held either physically or virtually via video-conferencing. The attendance of each Director at these meetings is set out below: (Cont'd)

Director	Meetings Attended/Held	Attendance
NC		
Mr. Ho Tze-Shiang (<i>Chairman</i>)	2/2	100%
Ms. Tan Mui Ping	2/2	100%
Mr. Chew Phai Hau	1/2	50%
RC		
Mr. Chew Phai Hau (<i>Chairman</i>)	1/2	50%
Mr. Ho Tze-Shiang	2/2	100%
Ms. Tan Mui Ping	2/2	100%

Each Director exceeded the minimum requirement under the Board Charter and Rule 15.05(3)(c) of the ACE LR to attend at least 50% of the Board meetings held in each financial year. Having reviewed the Directors' meeting attendance for FYE 2026, the NC was satisfied that the Directors had devoted sufficient time and commitment to discharging their roles and responsibilities.

Directors' Training and Development

Directors are required to continuously upgrade their skills and knowledge. All Directors completed the Mandatory Accreditation Programme ("MAP") Part I and Part II. During FYE 2026, Directors attended the following training programmes:

Director	Date	Programme
Y.M. Tengku Dato' Hishammuddin Zaizi Bin Y.A.M. Tengku Bendahara Azman Shah Alhaj	13-14 April 2026	MAP Part II: Leading for Impact
Datuk Teoh Yee Seang	16-17 March 2026	MAP Part II: Leading for Impact
	15 April 2026	ESG Driven – Governance: Anti-Bribery Anti-Corruption Personal Data Protection Act
	14 May 2026	Cyber Security Awareness Program
Datin Tang Jing Wen	16-17 March 2026	MAP Part II: Leading for Impact
	15 April 2026	ESG Driven – Governance: Anti-Bribery Anti-Corruption Personal Data Protection Act
	14 May 2026	Cyber Security Awareness Program
Mr. Chew Phai Hau	14-15 January 2026	MAP Part II: Leading for Impact

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

Principle A: Board Leadership and Effectiveness (Cont'd)

Directors' Training and Development (Cont'd)

Directors are required to continuously upgrade their skills and knowledge. All Directors completed the Mandatory Accreditation Programme ("MAP") Part I and Part II. During FYE 2026, Directors attended the following training programmes: (Cont'd)

Director	Date	Programme
Mr. Ho Tze-Shiang	10-11 February 2026	MAP Part II: Leading for Impact
	20 August 2025	From Official Assessment to Self-Assessment System: Demystifying Real Property Gains Tax and Stamp Duty
	25 August 2025	Understanding Key Components of Financial Statements and Lodgement of Financial Statements in Relation to the Malaysian Business Reporting System for Company Secretaries
	28 August 2025	Competition Law and Regulation in Malaysia: Essential Insights for Commercial Lawyers
	31 March 2026	Cessation of Companies and Limited Liability Partnerships
Ms. Tan Mui Ping	23 October 2025	Strengthening Board Audit Committee Oversight
	6 November 2025	Institute of Corporate Directors Malaysia Post-Budget 2026 Dialogue: Key Highlights
	22 January 2026	Tratax Tax Conference
	27 February 2026	From Curiosity to Control: Board Intelligence in the Age of AI
	8 June 2026	From Governance to Value Creation: Board Leadership in the CMP4 Era

The Board, through the NC, reviewed the training programmes attended by the Directors and assessed the training needs of the Directors to ensure they are kept abreast of the relevant requirements and matters concerning sustainability, including the latest development in industry as well as the sustainability issues relevant to the Company and its business.

Directors' Remuneration

Directors' remuneration for the FYE 2026 is disclosed on a named basis, consistent with MCCG Practice 8.1. Executive Directors' remuneration consists of fixed salary and bonuses. Non-Executive Directors receive fees and allowances. No performance incentives are extended to Non-Executive Directors. Directors' fees and benefits payable to the Non-Executive Directors are subject to shareholders' approval.

Director	Salaries and Bonuses (RM)	Directors' Fees and Allowances (RM)	Statutory Contributions (RM)	Benefits-in-kind (RM)	Total (RM)
Executive Directors					
Datuk Teoh Yee Seang	600,000	208,428	79,393	25,000	912,821
Datin Tang Jing Wen	384,000	36,000	51,313	2,500	473,813

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

Principle A: Board Leadership and Effectiveness (Cont'd)

Directors' Remuneration (Cont'd)

Director	Salaries and Bonuses (RM)	Directors' Fees and Allowances (RM)	Statutory Contributions (RM)	Benefits-in-kind (RM)	Total (RM)
INEDs					
Y.M. Tengku Dato' Hishammuddin Zaizi Bin Y.A.M. Tengku Bendahara Azman Shah Alhaj (appointed on 1 February 2026)	-	41,000	-	-	41,000
Ms. Tan Mui Ping	-	51,000	-	-	51,000
Mr. Chew Phai Hau	-	51,000	-	-	51,000
Mr. Ho Tze-Shiang	-	51,000	-	-	51,000
Encik Ahmad Tajudin bin Omar (Resigned on 31 January 2026)	-	44,000	-	-	44,000

The Board believes that disclosing the individual remuneration details of the Group's key senior management on a named basis is not in the Group's best interests, due to the highly competitive nature of the professional talent market and concerns regarding data privacy and personal security.

Sustainability Governance

The Board, together with Management, takes responsibility for the governance of sustainability within the Group, including setting the Group's sustainability strategies, priorities and targets. The Board has adopted a Sustainability Policy, which sets out how the Group conducts its business responsibly to create long-term value for its stakeholders. The Policy also embeds Environmental, Social and Governance ("ESG") considerations into the Group's strategies, operations and decision-making.

The Group's sustainability governance structure comprises three (3) tiers:

- Board : provides strategic oversight, sets the Group's sustainability goals and strategy, and integrates ESG goals into the corporate strategy.
- Senior Management : comprises the Chief Executive Officer, Head of Finance, Human Resources Manager and Operations Manager. It leads the implementation of sustainability initiatives and ensures cross-departmental alignment with ESG goals.
- Sustainability Working Group : comprises an Executive Director, Senior Management and Heads of Department. It executes the Group's ESG programmes, monitors their progress and reports the outcomes.

The Board is kept abreast of sustainability developments, issues, and climate-related risks and opportunities through presentations and discussions. During FYE 2026, the External Auditors briefed the ARMC on the enhanced sustainability reporting requirements under the National Sustainability Reporting Framework and the IFRS Sustainability Disclosure Standards. The Board, through the NC, also reviews the Directors' training needs, and ESG-related training has been identified as an area of focus for the Directors.

The Group's sustainability strategies, material matters, targets and performance are communicated to stakeholders through the Sustainability Statement in this Annual Report.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

Principle B: Effective Audit and Risk Management

ARMC

The Board has established the ARMC to strengthen its oversight of financial reporting, internal control, and risk management processes. The ARMC assists the Board in discharging its statutory and fiduciary duties by reviewing the integrity of financial statements, assessing the effectiveness of internal and external audits, monitoring compliance with laws and regulations, and overseeing the Group's risk management framework.

The ARMC consists of three (3) INEDs and is chaired by Ms. Tan Mui Ping, an INED who is not the Chairman of the Board.

For further information on the ARMC with regards to its activities, please refer to the ARMC Report in this Annual Report.

Risk Management and Internal Control Framework

The Board affirms its overall responsibility for the Group's system of risk management and internal control, recognising it as an integral component of sound management practices. An ongoing process has been established to identify, evaluate, monitor, and manage the significant risks faced by the Company and the Group under a structured risk management and internal control framework. Further details of this framework are provided in the Statement on Risk Management and Internal Control in this Annual Report.

To provide additional assurance, the Company has engaged an independent outsourced Internal Auditor to evaluate the adequacy, efficiency, and effectiveness of the internal control system. The Internal Auditor reports directly to the ARMC, and internal audit plans are reviewed and approved by the ARMC to ensure sufficient scope and coverage.

The Board has delegated to the ARMC the responsibility for reviewing the adequacy and effectiveness of the Group's risk management and internal control framework, while retaining ultimate accountability for the overall system of governance and control.

Principle C: Integrity in Corporate Reporting and Relationship with Stakeholders

Engagement with Stakeholders

The Board is committed to ensuring effective, transparent, and timely communication with stakeholders. Shareholders and other stakeholders are kept informed of the Group's latest developments through announcements to Bursa Securities, annual reports, quarterly financial results, circulars, and press releases.

In addition, the Company maintains a corporate website at <https://oasishome.com.my/> to promote accessibility of information for its diverse stakeholder groups. The website is regularly updated with recent announcements, current and past reports to shareholders, as well as news releases relating to the Group, thereby serving as a key platform for continuous stakeholder engagement.

Conduct of General Meetings

The AGM serves as the principal forum for dialogue and engagement with shareholders. At the AGM, shareholders are given ample opportunity to raise questions and interact directly with the Board and Senior Management.

In line with the recommendations of the MCCG, notice of the AGM is issued to shareholders at least twenty-eight (28) days prior to the meeting to allow sufficient time to review the agenda and proposed resolutions. All Directors are expected to attend, ensuring meaningful engagement with shareholders during the proceedings.

Upon conclusion of the AGM, the Board will ensure that the minutes of the meeting, including responses to questions, are published on the Company's website within thirty (30) business days for shareholders' reference. The Company held its Second AGM, being its first AGM since its listing on the ACE Market of Bursa Securities on 28 May 2025, physically at Dorsett Putrajaya on 27 November 2025. Barring unforeseen circumstances, all Directors will be present at the forthcoming Third AGM to facilitate open discussion and address shareholders' queries directly.

CORPORATE GOVERNANCE OVERVIEW STATEMENT (CONT'D)

Conclusion

The Board is satisfied that it complies substantially with the recommendations of the practices of the MCCG throughout FYE 2026 and up to the date of this CG Overview Statement.

For financial year ending 30 June 2027, the Board's key priorities in strengthening its CG practices are as follows:-

- **Uphold Financial Integrity**

To ensure the continued integrity, accuracy, and transparency of the Group's financial accounting and reporting processes.

- **Enhance Oversight and Assurance**

To maintain robust oversight of the internal and external audit functions, as well as the effectiveness of the Group's risk management and internal control framework.

This CG Overview Statement and the CG Report are made in accordance with the resolution passed by the Board on 21 October 2026.

AUDIT AND RISK MANAGEMENT COMMITTEE REPORT

The Board of Directors (“**the Board**”) is pleased to present the Audit and Risk Management Committee (“**ARMC**”) Report for the financial year ended 30 June 2026 (“**FYE 2026**”). This Report outlines how the ARMC has discharged its functions and responsibilities during the year, in accordance with Rule 15.15 of the ACE Market Listing Requirements (“**ACE LR**”) of Bursa Malaysia Securities Berhad (“**Bursa Securities**”) and the principles of the Malaysian Code on Corporate Governance (“**MCCG**”).

Authority

The Board established the ARMC to strengthen its oversight of the Company and its subsidiaries’ (“**the Group**”) financial reporting, internal controls, governance processes, and risk management framework. The ARMC was constituted in line with the requirements of Bursa Securities and the MCCG, reflecting the Board’s commitment to transparency, accountability, and effective stewardship.

The ARMC assists the Board in discharging its statutory and fiduciary responsibilities by ensuring the integrity of financial reporting, monitoring compliance with applicable laws and regulations, and overseeing the work and independence of both the internal and external auditors. It also plays a central role in assessing the adequacy of the Group’s internal control environment and risk management practices, including reviewing the Group’s risk profile and Management’s responses to mitigate identified risks.

In addition, the ARMC is tasked with safeguarding the interests of shareholders by ensuring that related party transactions (“**RPTs**”) (if any) are conducted at arm’s length, overseeing the administration of the whistleblowing policy, and providing assurance that ethical standards and governance practices are upheld. By establishing the ARMC, the Board ensures a structured, independent, and focused forum for the review of audit and risk matters, thereby enhancing confidence in the Group’s governance framework.

Terms of Reference (“**TOR**”)

The authority, duties and responsibilities of the ARMC are set out in its TOR which is available for viewing on the Company’s website at <https://oasishome.com.my/investor-relations/corporate-governance>.

Composition

The ARMC comprises three (3) members, all of whom are Independent Non-Executive Directors (“**INEDs**”) who satisfied the test of independence under the ACE LR. The current composition of the ARMC complies with Rules 15.09(1)(a) and 15.09(1)(b) of the ACE LR and Step-Up Practice 9.4 of the MCCG. All members of the ARMC are financially-literate and are able to analyse and interpret financial statements to effectively discharge their duties and responsibilities. The current composition of the ARMC is as follows: -

Name	Designation
Ms. Tan Mui Ping	Chairperson
Mr. Chew Phai Hau	Member
Mr. Ho Tze-Shiang	Member

The Chairperson of the ARMC, Ms. Tan Mui Ping (“**Ms. Tan**”) is an INED. In this respect, the Company complies with Rule 15.10 of the ACE LR. Furthermore, in compliance with Practice 9.1 of the MCCG, the Chairperson of the ARMC is not the Chairman of the Board.

In addition, Ms. Tan has been a Fellow Member of the Association of Chartered Certified Accountants since 2006 and is also a member of the Malaysian Institute of Accountants (“**MIA**”). Accordingly, the Company complies with Rule 15.09(1)(c) of the ACE LR.

The Company acknowledges the importance of maintaining the independence of its external auditors and ensuring that no potential conflict of interest (“**COI**”) may arise at any point of time. None of the ARMC members were former audit partners of the Group’s external auditors. Nonetheless, in the event a potential candidate for appointment to the ARMC is a former audit partner, the Company will observe a minimum cooling-off period of three (3) years.

AUDIT AND RISK MANAGEMENT COMMITTEE REPORT

(CONT'D)

Assessment of the Term of Office and Performance of the ARMC

The Nomination Committee (“**NC**”) reviewed the term of office and performance of the ARMC and assessed whether the ARMC and its members had discharged their duties in accordance with the ARMC’s TOR for the FYE 2026.

Following the assessment, the NC was satisfied with the overall performance of the ARMC and its individual members for the FYE 2026. The NC had reported the outcome of the assessment to the Board for notation.

Formal assessment of the External Auditors

In compliance with Practice 9.3 of the MCCG, the ARMC has established procedures to assess the suitability, objectivity and independence of the external auditors on an annual basis.

Following its assessment, the ARMC was satisfied with the technical competency, suitability and independence of Messrs. Baker Tilly Monteiro Heng PLT (“**Baker Tilly**”) during the financial year under review and recommended to the Board for the reappointment of Baker Tilly as the Company’s external auditors until the conclusion of the next Annual General Meeting (“**AGM**”) of the Company.

The Board subsequently endorsed the ARMC’s recommendation and recommended the reappointment of Baker Tilly for shareholders’ approval at the AGM of the Company.

Meeting and Attendance

The ARMC held five (5) meetings during FYE 2026 and the attendance of each member at the meetings is set out below:

ARMC Member	Meetings Attended/Held	Attendance
Ms. Tan Mui Ping	5/5	100%
Mr. Chew Phai Hau	5/5	100%
Mr. Ho Tze-Shiang	5/5	100%

Notices of ARMC meetings were circulated to all members at least seven (7) days in advance. The Company Secretaries subsequently compiled the relevant meeting papers and disseminated electronic copies to the ARMC members prior to the commencement of each meeting to enable informed deliberations.

All discussions and deliberations at the ARMC meetings were duly minuted by the Company Secretaries. The minutes were tabled for confirmation at the subsequent ARMC meeting and, thereafter, signed by the Chairperson. The Chairperson of the ARMC reported to the Board on the Committee’s proceedings and presented its recommendations, together with the rationale, for the Board’s consideration and approval of the annual audited financial statements and unaudited quarterly financial results. Where necessary, the Chairperson also conveyed to the Board any significant matters of concern identified by the ARMC.

Summary of Activities

The summary of activities carried out by the ARMC during the FYE 2026 was as follows:-

(a) Oversight of External Audit Function (Baker Tilly)

- Reviewed the Audit Committee Memorandum for the financial year ended 30 June 2025 (“**FYE 2025**”), covering audit findings, potential Key Audit Matters, control improvements, and outstanding matters.
- Held a private session with Baker Tilly without the presence of Management and Executive Directors.
- Reviewed the technical competency, suitability and independence of Baker Tilly and recommended its reappointment as the Company’s external auditors.
- Reviewed the Audit Committee Memorandum on the audit updates for FYE 2025, covering audit scope and terms of engagement, Directors’ Responsibilities for the Financial Statements and the draft Independent Auditors’ Report.
- Considered and approved the Audit Planning Memorandum for FYE 2026, covering audit approach, scope of work, auditing developments and risk assessment of the Group.
- Reviewed and recommended proposed audit fees to the Board.

AUDIT AND RISK MANAGEMENT COMMITTEE REPORT (CONT'D)

Summary of Activities (Cont'd)

The summary of activities carried out by the ARMC during the FYE 2026 was as follows:- (Cont'd)

(b) Oversight of Internal Audit Function (Sterling Business Alignment Consulting Sdn. Bhd. (“**Sterling**” or “**Internal Auditors**”))

- Reviewed the adequacy of the internal audit function, including its scope, responsibilities, resources and competency for FYE 2026.
- Reviewed the Group’s risk register with regard to the assessment of risk severity, likelihood, overall risk levels and accountability of the respective risk owners.

(c) Risk Management and Compliance

- Discussed the Group’s risk register and the role of Sterling in assisting Management with risk management processes.
- Monitored compliance with the amended Personal Data Protection Act 2010, as amended by the Personal Data Protection (Amendment) Act 2024. The amendments came into force in phases, with the main provisions effective 1 June 2025.

(d) Financial Reporting

- Reviewed unaudited quarterly financial results and recommended them to the Board for approval.
- Reviewed the draft Audited Financial Statements and recommended the same for the Board’s approval.

(e) RPTs and COI

- Reviewed quarterly RPTs and COI. There were no COI or potential COI situations reviewed by the ARMC during FYE 2026.

(f) Other Matters

- Recommended declaration of dividends:
 - a. single-tier final dividend of 0.40 sen per ordinary share for FYE 2025.
 - b. single-tier interim dividend of 0.40 sen per ordinary share for FYE 2026.
- Reviewed whistleblowing report. No reports were received for FYE 2026.
- Reviewed the draft ARMC report for inclusion into the Annual Report.
- Reviewed the draft Statement on Risk Management and Internal Control for inclusion into the Annual Report.

Internal Audit Function

The Internal Audit function plays a vital role in providing the Board, through the ARMC, with independent and objective assurance on the adequacy and effectiveness of the Group’s system of internal control. The function is structured to operate with impartiality, proficiency, and professional due care in the execution of its audit assignments.

For FYE 2026, Sterling, the Company’s outsourced Internal Auditors, confirmed to the ARMC that the engagement team personnel were free from any relationships or COI that could impair their independence or objectivity in carrying out their duties.

AUDIT AND RISK MANAGEMENT COMMITTEE REPORT (CONT'D)

Internal Audit Function (Cont'd)

Summary of Works of the Internal Audit Function for the FYE 2026

During FYE 2026, the summary of works undertaken by Sterling comprised the following: -

- Reviewed and approved the internal audit plan, including the proposed audit scope, areas of coverage and audit priorities;
- Evaluated the adequacy and effectiveness of the Group's internal control framework and advised on remedial measures where appropriate;
- Considered the findings arising from internal audit reviews, together with Management's responses, proposed corrective measures and implementation timelines, as presented to the ARMC;
- Reviewed the progress of follow-up actions arising from internal audit findings and monitored Management's implementation of the recommended improvements and corrective measures within the stipulated timelines; and
- Monitored the resolution of identified control weaknesses and assessed whether appropriate actions had been taken by Management to address the matters highlighted in the internal audit reports.

For FYE 2026, the internal audit review covered the following areas:

Audited Entity	Audited area/function
Oasis Swiss Sdn. Bhd. and Oasis Wellness International Sdn. Bhd.	Sales and marketing
	Cybersecurity and data privacy
Oasis Home Holding Berhad and its subsidiaries	Finance and accounts

Total costs incurred for the FYE 2026

The total cost incurred for the Group's Internal Audit function for FYE 2026 amounted to RM49,000.

The ARMC and the Board are satisfied with the performance of the outsourced Internal Auditors.

Further details of the internal audit function are set out in the Statement on Risk Management and Internal Control of this Annual Report.

This ARMC Report was presented and approved by the Board of Directors at its meeting held on 21 October 2026.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

INTRODUCTION

The Board of Directors (“**Board**”) of Oasis Home Holding Berhad (“**Oasis Home Holding**” or the “**Company**”) is pleased to present the Statement on Risk Management and Internal Control (“**Statement**”) for the Company and its subsidiaries (collectively, the “**Group**”) for the financial year ended 30 June 2026 (“**FYE 2026**”).

This Statement outlines the Group’s risk management framework, internal control practices and governance arrangements established to support the achievement of its business objectives while safeguarding shareholders’ interests and the Group’s assets.

The Statement has been prepared with reference to Rule 15.26(b) of the ACE Market Listing Requirements (“**ACE LR**”) of Bursa Malaysia Securities Berhad (“**Bursa Securities**”), Practice 10.2 of the Malaysian Code on Corporate Governance (“**MCCG**”), and the Statement on Risk Management and Internal Control: Guidelines for Directors of Listed Issuers, which provides guidance to listed issuers on the disclosure of their risk management and internal control practices.

RESPONSIBILITY AND ACCOUNTABILITY

The Board acknowledges its overall responsibility for establishing and maintaining a sound and effective system of risk management and internal control across the Group. This responsibility encompasses the identification, assessment and management of significant risks that could affect the Group’s strategic objectives, operational performance, financial position and regulatory compliance.

The Board recognises that an effective risk management and internal control system is fundamental to good corporate governance and sustainable business growth. The system is designed to manage risks within acceptable levels rather than eliminate them entirely. Accordingly, it provides reasonable, but not absolute, assurance against material misstatements, financial losses, operational disruptions, fraud or non-compliance.

In discharging its responsibilities, the Board is supported by the Audit and Risk Management Committee (“**ARMC**”), which oversees the adequacy and effectiveness of the Group’s risk management framework and internal control processes. The Board is further supported by the Risk Management Working Group (“**RMWG**”), Management and the outsourced Internal Audit function, which collectively facilitate risk identification, monitoring, reporting and independent assurance.

The Board maintains oversight of the Group’s key risks through periodic reviews of risk assessments, internal audit findings, financial performance and Management reports. Where areas for improvement are identified, the Board and ARMC oversee the implementation of appropriate corrective measures.

For FYE 2026, the Board has received assurance from the Chief Executive Officer, Chief Operating Officer and Head of Finance that the Group’s risk management and internal control system operated adequately and effectively in all material aspects throughout the financial year.

RISK MANAGEMENT FRAMEWORK

Overview

The Group adopts a structured and enterprise-wide approach to risk management to support informed decision-making, operational resilience and sustainable growth. Our Enterprise Risk Management (“**ERM**”) Framework provides a systematic process for identifying, assessing, mitigating, monitoring and reporting risks that may affect the Group’s ability to achieve its strategic, operational, financial and compliance objectives.

The ERM Framework draws on the principles of the Committee of Sponsoring Organizations of the Treadway Commission (“**COSO**”) Enterprise Risk Management framework. It establishes a consistent approach to risk ownership, assessment and reporting across the Group, while promoting greater accountability among Management and employees.

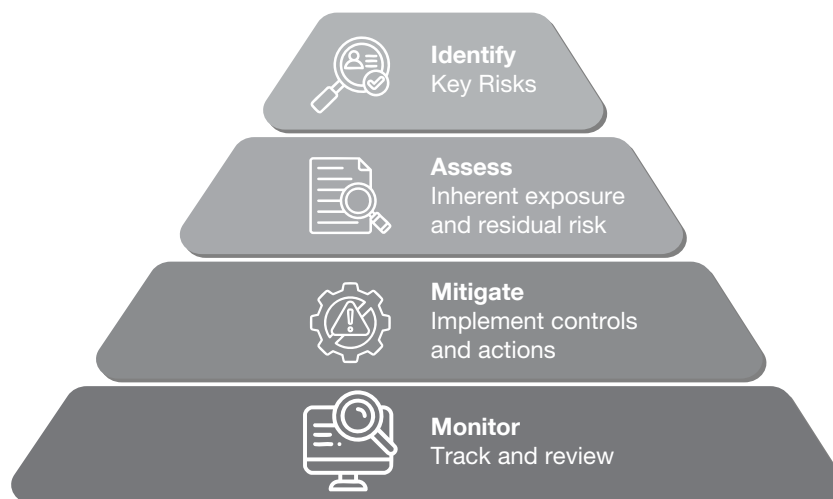
STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL (CONT'D)

RISK MANAGEMENT FRAMEWORK (CONT'D)

Overview (Cont'd)

Our ERM Framework

Our ERM Framework draws on the COSO ERM framework and provides a common approach to risk ownership, assessment, response and reporting across the Group.



Under the framework, risks are evaluated by considering their likelihood of occurrence and potential impact on the Group. Assessments take into account both inherent risk exposure and residual risk after considering existing controls and mitigation measures. This enables Management to prioritise significant exposures, allocate resources appropriately and identify areas requiring further attention.

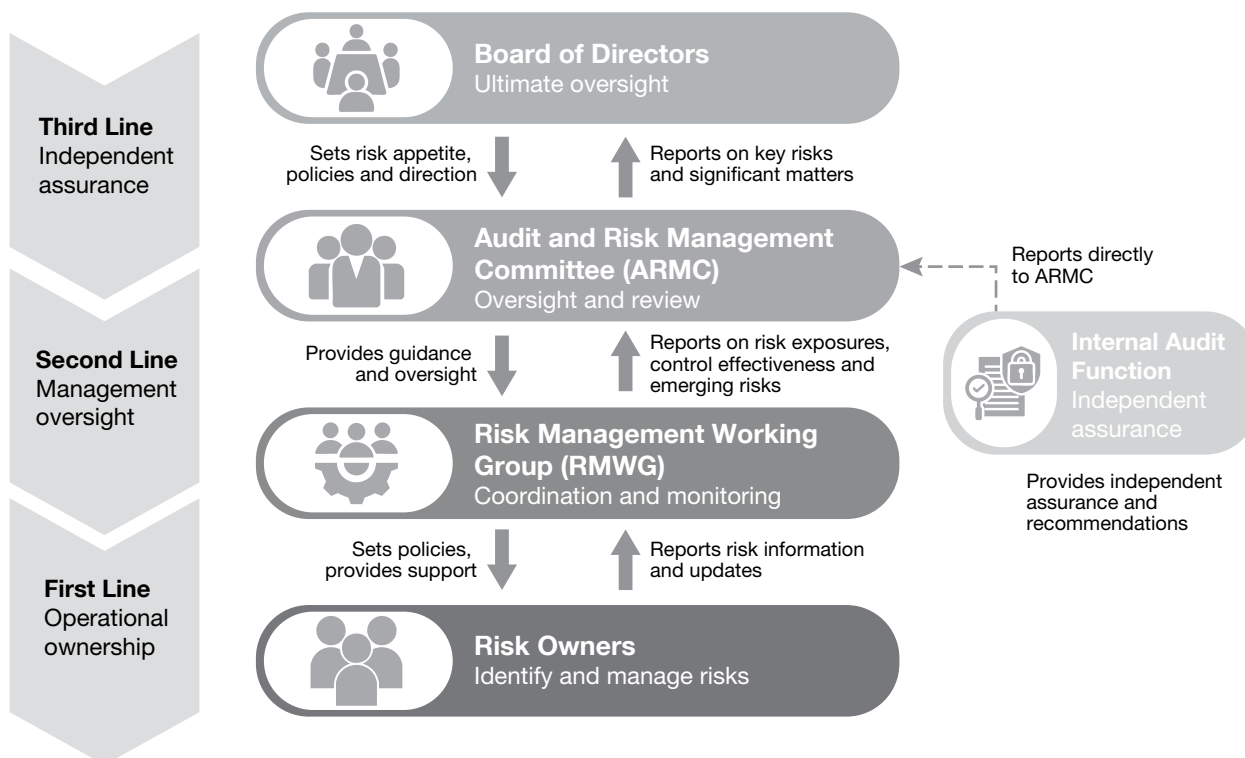
The Group recognises that risks may arise from internal operations, external market developments, technological changes, regulatory requirements and evolving customer expectations. Through its ERM Framework, the Group seeks to manage these uncertainties proactively while maintaining the flexibility to pursue business opportunities within acceptable risk parameters.

Risk Management Governance Structure

The Group's risk management governance structure establishes clear reporting lines and accountability across different levels of the organisation, ensuring that risks are appropriately identified, managed and escalated.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL (CONT'D)

Risk Management Governance Structure (Cont'd)



Board of Directors: The Board assumes ultimate responsibility for risk governance, including determining the Group's overall risk appetite, approving key risk management policies and overseeing significant risk exposures. It reviews the Group's risk management and internal control system to ensure its continued relevance and effectiveness.

Audit and Risk Management Committee (ARMC): The ARMC assists the Board in overseeing the implementation and effectiveness of the ERM Framework. Its responsibilities include reviewing key risk assessments, monitoring significant exposures, evaluating internal control matters and considering recommendations from Management and the Internal Audit function.

Risk Management Working Group (RMWG): The RMWG coordinates the implementation of risk management practices across the Group. It facilitates risk assessments, maintains the Group's Risk Register, monitors mitigation measures and consolidates risk-related information for reporting to the ARMC and Board.

Risk Owners: Business units and departmental heads serve as Risk Owners and are responsible for identifying, assessing and managing risks within their respective areas. They are accountable for implementing appropriate controls, monitoring changes in risk exposure and reporting significant developments to the RMWG.

Internal Audit Function: The outsourced Internal Audit function provides independent assurance on the adequacy and effectiveness of the Group's risk management processes and internal controls. It reports directly to the ARMC and makes recommendations to strengthen governance and operational practices.

Together, these responsibilities support the Group's three-lines approach to risk management, combining operational ownership, management oversight and independent assurance.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL (CONT'D)

Enterprise Risk Management Process

The Group's ERM process adopts a continuous and systematic approach comprising five key stages:



The Group maintains a centralised Risk Register as a key component of its ERM Framework. The register documents identified risks, their respective Risk Owners, risk assessments, existing controls and proposed mitigation actions, providing a consistent basis for monitoring and reporting.

During FYE 2026, the Risk Register was reviewed by the RMWG and presented to the ARMC and Board. The reviews considered changes in risk exposure, the effectiveness of existing controls, the implementation of mitigation measures and emerging risks associated with the Group's business activities.

Risk Appetite and Key Risk Areas

The Group's risk appetite reflects the level of risk it is prepared to accept in pursuing its strategic and business objectives. The Board recognises the importance of balancing commercial opportunities with prudent risk-taking, financial discipline and compliance with applicable laws and regulations.

Risk management practices are guided by the Group's established risk appetite and tolerance levels. Particular emphasis is placed on maintaining financial stability, operational continuity, product quality, regulatory compliance and stakeholder confidence.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL (CONT'D)

RISK MANAGEMENT FRAMEWORK (CONT'D)

Risk Appetite and Key Risk Areas (Cont'd)

The Group's principal risk areas and corresponding mitigation approaches are summarised below.

Key Risk Area	Potential Exposure	Risk Management and Mitigation Measures
Cost Management	Rising product procurement costs and operating expenses may affect profitability.	Regular monitoring of product costing, operating budgets and expenditure to maintain cost efficiency.
Liquidity and Cash Flow	Working capital requirements, funding constraints and utilisation of banking facilities.	Cash flow forecasting, budget monitoring and management of receivables, payables and available financing facilities.
Foreign Exchange	Currency fluctuations may affect the cost of imported products and operating margins.	Monitoring foreign currency exposure and adopting appropriate hedging or foreign currency arrangements where necessary.
Management Succession	Dependence on key personnel may affect business continuity and strategic execution.	Succession planning, employee development, career progression and job rotation initiatives.
Human Capital	Employee turnover and shortages of personnel with relevant product or operational expertise.	Recruitment screening, on-the-job training, employee development and competitive remuneration practices.
Product Quality and Brand Reputation	Product defects, safety concerns or certification failures may affect customer confidence.	Supplier assessments, product quality checks and compliance with applicable product standards and certifications.
Market and Competition	Changing consumer preferences, competitive pricing and market developments may affect sales.	Monitoring customer feedback, marketing effectiveness and adjustments to product offerings and sales strategies.
Inventory Management	Slow-moving or ageing inventory may result in higher holding costs and potential write-downs.	Regular inventory reviews, first-in-first-out practices and promotional initiatives to manage stock movement.
Customer Service	Delays in addressing complaints, product returns or service issues may affect customer satisfaction.	Dedicated customer support and established procedures for complaint resolution, product replacement and refunds.
Information Technology	Cybersecurity threats, system disruptions and data loss may affect business operations.	IT policies, user-access reviews, access restrictions and controls over unauthorised software.
Regulatory Compliance	Non-compliance with applicable laws, regulations or direct-selling licence conditions.	Compliance monitoring, periodic operational reviews and consultation with legal or regulatory advisers where appropriate.

The Group continues to monitor these risk areas through its existing ERM arrangements. Risk ratings, mitigation measures and the implementation status of corrective actions are maintained in the Risk Register and reviewed through the established governance structure.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL (CONT'D)

RISK MANAGEMENT FRAMEWORK (CONT'D)

Risk Management Developments During FYE 2026

During FYE 2026, the Group continued to expand its business activities and distribution capabilities, reinforcing the importance of maintaining effective risk management practices across its operations, subsidiaries and sales channels.

As the Group develops its omni-channel business model, encompassing online platforms, live commerce, distribution partnerships and offline customer touchpoints, risk oversight increasingly involves managing operational interdependencies, product quality, customer experience and fulfilment capabilities.

A notable development during the year was the Group's expansion into Singapore through a joint venture involving Oasis Swiss Pte. Ltd. and SGGMY Services Pte. Ltd.. Oasis Alliance (S) Pte. Ltd., incorporated on 26 February 2026, is held 60% by Oasis Swiss Pte. Ltd. and 40% by its joint venture partner. The collaboration, announced on 12 March 2026, focuses on the distribution of wellness products through online channels, content creation and livestreaming activities, with potential expansion into offline distribution.

The Group also recorded stronger third-party online sales supported by Oasis CTG Alliance Sdn. Bhd., alongside sales of licensed FIFA World Cup 2026 merchandise. These developments highlight the importance of managing risks associated with business partnerships, product certifications, intellectual property, digital platforms, inventory management and customer fulfilment.

In addition, the Group continued to monitor the utilisation of proceeds raised from its initial public offering ("IPO") to support its expansion plans. As at 14 September 2026, RM14.92 million of the proceeds had been utilised, while the remaining RM13.08 million was allocated to various initiatives, including the expansion of live commerce operations, the development of the fulfilment centre and the establishment of the new headquarters.

The Group recognises that business expansion introduces additional operational complexity and execution risks. Accordingly, Management continues to monitor these developments within the established ERM Framework, with emphasis on maintaining appropriate controls, financial discipline and accountability as the business grows.

INTERNAL AUDIT FUNCTION

The Group's internal audit function is outsourced to Sterling Business Alignment Consulting Sdn. Bhd. ("Sterling"), an independent professional firm. Sterling was originally engaged to conduct an internal control review in preparation for the Group's listing on the ACE Market of Bursa Securities and was subsequently appointed to undertake the internal audit function.

The internal audit function provides independent and objective evaluations of internal controls and governance processes and reports directly to the ARMC. Its work is based on a risk-based audit plan approved by the ARMC. The ARMC reviews the function's scope, competence, resources and authority, considers its findings and monitors Management's responses. Management is responsible for implementing agreed corrective actions.

During FYE 2026, the Internal Auditors carried out risk-based reviews of the Group's sales and marketing, cybersecurity and data privacy and finance and accounts functions. The findings and recommendations were presented to the ARMC and deliberated at its meetings. Management is responsible for implementing the agreed corrective actions within the stipulated timelines, with progress monitored through follow-up reviews.

The Board is satisfied that the internal audit function has provided adequate assurance on the effectiveness of internal controls during the year under review.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL (CONT'D)

Key Internal Control Practices

The Group has established internal control practices designed to support effective governance, safeguard assets, promote operational efficiency and ensure compliance with applicable laws, regulations and internal policies.

These practices are embedded within the Group's daily operations and supported by established reporting lines, Management oversight and periodic reviews.

- 1) **Governance and Organisational Structure:** The Group maintains an organisational structure with clearly defined responsibilities, reporting lines and delegated authority. Established approval limits and accountability arrangements provide a framework for decision-making and ensure that significant matters are appropriately escalated to Management, the ARMC or Board.
- 2) **Financial and Operational Monitoring:** The Group's financial and operational performance is monitored through regular Management reviews, budget assessments and reporting by business units and subsidiaries. Quarterly financial results and relevant operational matters are reviewed by the ARMC and Board, facilitating the identification of performance deviations, emerging issues and areas requiring corrective action.
- 3) **Policies and Ethical Conduct:** The Group's governance practices are supported by established policies, including the Code of Conduct and Ethics, Whistleblowing Policy and Anti-Bribery and Corruption Policy. These policies promote ethical business conduct, accountability and compliance while providing guidance on the appropriate management of conflicts of interest and other governance matters.
- 4) **Standard Operating Procedures:** Documented standard operating procedures, operational guidelines and internal manuals support consistent business practices across the Group. These procedures establish responsibilities, operating requirements and control measures intended to reduce operational risks and maintain efficiency.
- 5) **Treasury and Financial Controls:** Financial controls are supported by centralised treasury oversight, budgetary monitoring and established authorisation limits. These arrangements govern the utilisation of financial resources, management of expenditure and oversight of cash flow requirements, supporting financial discipline and the safeguarding of Group assets.
- 6) **Related Party Transactions and Conflicts of Interest:** The Group maintains oversight of related party transactions and potential conflicts of interest through established review and reporting procedures. The ARMC reviews relevant transactions and conflict situations, together with the measures taken to address them, to support transparency, accountability and compliance with applicable regulatory requirements.

The Group has implemented Safety and Health Policies and Procedures to assist in maintaining a safe working environment for all its employees.

REVIEW OF THE EFFECTIVENESS OF RISK MANAGEMENT AND INTERNAL CONTROL

The Board, through the ARMC, continues to review the adequacy and effectiveness of the Group's risk management and internal control system. These reviews consider Management's risk assessments, internal audit findings, operational and financial performance, and the progress of corrective actions.

The Board recognises that maintaining an effective system of risk management and internal control is an ongoing process requiring continuous monitoring and improvement, particularly as the Group expands its business activities and distribution channels.

Based on the reviews undertaken and assurances received from the Chief Executive Officer, Chief Operating Officer and Head of Finance, the Board is satisfied that the Group's risk management and internal control system remained adequate and effective throughout FYE 2026 and up to the date of this Statement. No significant internal control failures or material losses arising from control weaknesses were reported during the financial year.

The Board remains committed to strengthening the Group's governance, risk management and internal control practices to support business resilience, operational efficiency and sustainable long-term growth.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL (CONT'D)

EXTERNAL REVIEW OF THIS STATEMENT

Pursuant to Rule 15.23 of the ACE LR, the external auditors conducted a limited assurance engagement on this Statement for inclusion in the Annual Report for the financial year ended 30 June 2026. Their engagement was performed in accordance with Audit and Assurance Practice Guide 3 issued by the Malaysian Institute of Accountants and the applicable assurance standard. The engagement did not require the external auditors to express an opinion on the adequacy and effectiveness of the Group's risk management and internal control system.

Based on the procedures performed, the external auditors have reported to the Board that nothing has come to their attention that causes them to believe that this Statement has not been prepared, in all material respects, in accordance with the disclosures required by Section 7 of the "Statement on Risk Management and Internal Control: Guidelines for Directors of Listed Issuers", or that this Statement is factually inaccurate.

CONCLUSION

Based on the reviews undertaken through the ARMC and the assurances received from the Chief Executive Officer, Chief Operating Officer and Head of Finance, the Board is satisfied that the Group's risk management and internal control system remained adequate and effective in all material respects for the financial year ended 30 June 2026 and up to the date of this Statement. No significant internal control failures or material losses arising from control weaknesses were reported during the financial year.

The Board recognises that the system provides reasonable, but not absolute, assurance against material misstatement, loss, fraud or non-compliance. The Board will continue to oversee the monitoring and enhancement of the Group's risk management and internal control practices, including the implementation of corrective actions, to address changes in the Group's operations and risk environment.

This Statement is made in accordance with a resolution of the Board of Directors.

ADDITIONAL COMPLIANCE INFORMATION

The following information is provided in accordance with Rule 9.25 of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad, as set out in Appendix 9C thereto.

1. Utilisation of Proceeds

The Company was listed on the ACE Market of Bursa Malaysia Securities Berhad (“**Bursa Securities**”) on 28 May 2025 (“**Listing**”). As part of the Listing exercise, the Company has undertaken a public issue of 100,000,000 new ordinary shares in the Company (“**Share**”) at an issue price of RM0.28 per share, raising total gross proceeds of approximately RM28.00 million (“**IPO Proceeds**”).

The status of the utilisation of the proceeds as at 14 September 2026 is disclosed as follows:-

Details of Use of Proceeds	Proposed Utilisation (RM'000)	Actual Utilisation (RM'000)	Deviation (RM'000)	Balance Unutilised (RM'000)	Estimated Timeframe for Utilisation from Listing
Expansion of live commerce sales channel	13,700	6,223	-	7,477	Within 18 months
Set-up of own fulfilment centre	3,600	-	-	3,600	Within 24 months
Working capital	4,300	4,356	56	-	Within 12 months
Set-up of New HQ	2,000	-	-	2,000	Within 18 months
Estimated listing expenses	4,400	4,344	\$(56)	-	Within 3 months
Total Gross Proceeds	28,000	14,923	-	13,077	

The utilisation of proceeds as disclosed above should be read in conjunction with the Company's Prospectus dated 25 April 2025.

Excess amount attributable to lower listing expenses incurred. The amount shall be reallocated to working capital as disclosed in the Company's Prospectus.

2. Recurrent Related Party Transactions of a Revenue Nature

During the financial year ended 30 June 2026 (“**FYE 2026**”), the Group has not entered into any recurrent related party transactions of a revenue or trading nature.

ADDITIONAL COMPLIANCE INFORMATION (CONT'D)

3. Audit and Non-Audit Services

The amount of audit fees and non-audit fees payable to Messrs. Baker Tilly Monteiro Heng PLT and its affiliates for services rendered for the financial year ended 30 June 2026 are as follows:-

	Company (RM)	Group (RM)
Audit services rendered		
Statutory audit	70,000	183,000
Non-statutory audit ⁽¹⁾	8,000	22,500
Total	78,000	205,500

Note:

⁽¹⁾ The non-statutory audit fee mainly comprises fees for the following services in relation to the Annual Report 2026:

- (i) Review of the Statement on Risk Management and Internal Control; and
- (ii) Report on tax computation

4. Material Contracts

There were no material contracts entered into by the Group involving the interest of the Directors, Chief Executive and major shareholders, either still subsisting as at the end of the financial year or entered into since the end of the previous financial year.

DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SCREENING

Pursuant to Rule 9.25A of the ACE Market Listing Requirements of Bursa Securities, below are the financial data that are relevant for purpose of Shariah screening by the Shariah Advisory Council of the Securities Commission Malaysia. These include financial data on Shariah non-permissible income arising from the Group's business activities and interest-based financial position.

(A) Group Total Income and Total Assets

Total Income	Remarks	Group	
		2026 (RM)	2025 (RM)
Revenue		99,250,265	72,385,921
Other income		1,504,372	544,411
Interest income		973,233	339,812
Total		101,727,870	73,270,144
Total Assets		99,091,942	84,728,036

(B) Business Activities

Shariah Non-Compliant Activities	Remarks	Group	
		2026 (RM)	2025 (RM)
Interest income	Conventional	204,845	247,883
Cosmetics/healthcare/beauty care/ personal care and related products		19,596,004	12,697,505
Non-halal food and beverages (F&B) including F&B without halal certification from JAKIM or any certification bodies recognised by JAKIM		11,760,279	10,262,985
Total		31,561,128	23,208,373

(C) Component of Financial Position

(i) Cash Component

Islamic Account/Instruments	Remarks	Group	
		2026 (RM)	2025 (RM)
Cash at bank (exclude cash in hand)		15,661,720	24,662,322
Cash in hand		50,003	51,915
Deposits with licensed banks		1,153,630	1,196,214
Investments in funds		14,268,774	2,098,806
Total		31,134,127	28,009,257

DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SCREENING (CONT'D)

(C) Component of Financial Position (Cont'd)

(i) Cash Component (Cont'd)

Conventional Account/Instruments	Remarks	Group	
		2026 (RM)	2025 (RM)
Cash at bank (exclude cash in hand)		17,170,428	11,114,684
Deposits with licensed banks		615,808	602,701
Total		17,786,236	11,717,385

(ii) Debt Component

Islamic Financing	Remarks	Group	
		2026 (RM)	2025 (RM)
Current			
Bank borrowings		117,030	105,667
Non-Current			
Bank borrowings		8,222,117	6,249,573
Total		8,339,147	6,355,240

Conventional Borrowing	Remarks	Group	
		2026 (RM)	2025 (RM)
Current			
Bank borrowings		249,136	237,701
Hire purchase payables		413,366	391,320
Bankers' acceptances		-	280,000
Non-Current			
Bank borrowings		8,180,955	8,428,672
Hire purchase payables		757,343	1,043,201
Total		9,600,800	10,380,894

STATEMENT OF DIRECTORS' RESPONSIBILITY IN RELATION TO THE FINANCIAL STATEMENTS

In accordance with the provisions of the Companies Act 2016 (“**the Act**”), the applicable Malaysian Financial Reporting Standards and the International Financial Reporting Standards, the Directors are required to prepare financial statements that give a true and fair view of the state of affairs of the Group and the Company as at the end of the financial year, and of the results and cash flows for that year then ended.

The Directors consider that in preparing the Audited Annual Financial Statements:

- the Group and the Company had used appropriate accounting policies which are consistently applied;
- reasonable and prudent judgments and estimates were made;
- complete disclosures of all information required under the Act and the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad have been made and followed; and
- the financial statements are prepared on a going concern basis.

In preparing the Audited Annual Financial Statements, the Directors are responsible for ensuring that the Group and the Company maintain accounting records that disclose with reasonable accuracy the financial position of the Group and the Company, and which enable them to ensure that the financial statements comply with the Act.

The Directors have general responsibilities for taking such steps that are reasonably available to them to safeguard the assets of the Group and the Company, and to prevent and detect fraud and other irregularities.



REPORTS AND FINANCIAL STATEMENTS

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DIRECTORS' REPORT

The directors hereby submit their report together with the audited financial statements of the Group and of the Company for the financial year ended 30 June 2026.

PRINCIPAL ACTIVITIES

The principal activity of the Company is investment holding. The principal activities of its subsidiaries comprise retail, e-commerce, direct sales and marketing; import, export, distribution, wholesale and general trading of kitchenware, cookware, houseware, household and kitchen products, equipment and related products; import and export of perfumeries, cosmetics, soaps and toiletries; retail sale of adult clothing and other goods in non-specialised stores; trading of wellness and other products and related management, operational, research and development activities; provision of training, business support and other services; public relations, marketing and brand consultancy; operation of online marketplaces for third-party goods; social media advertising; and investment holding.

There have been no significant changes in the nature of these principal activities during the financial year.

RESULTS

	Group RM	Company RM
Profit for the financial year, net of tax	13,791,782	5,368,426
Attributable to:		
Owners of the Company	13,070,475	5,368,426
Non-controlling interests	721,307	-
	13,791,782	5,368,426

DIVIDENDS

The amount of dividends declared and paid by the Company since the end of the previous financial year were as follows:

	RM
Single-tier final dividend of 0.40 sen per ordinary share in respect of the financial year ended 30 June 2025, paid on 22 October 2025	2,000,000
Single-tier interim dividend of 0.40 sen per ordinary share in respect of the financial year ended 30 June 2026, paid on 27 March 2026	2,000,000
	4,000,000

On 20 August 2026, the directors declared a single-tier final dividend of 0.60 sen per ordinary share amounting to RM3,000,000 in respect of the financial year ended 30 June 2026, which was paid on 24 September 2026. This final dividend in respect of the financial year ended 30 June 2026 will be accounted for in equity as an appropriation of retained earnings in the financial year ending 30 June 2027.

RESERVES OR PROVISIONS

There were no material transfers to or from reserves or provisions during the financial year.

DIRECTORS' REPORT (CONT'D)

BAD AND DOUBTFUL DEBTS

Before the financial statements of the Group and of the Company were prepared, the directors took reasonable steps to ascertain that action had been taken in relation to the writing off of bad debts and the making of allowance for doubtful debts and had satisfied themselves that there were no known bad debts and that adequate provision had been made for doubtful debts.

At the date of this report, the directors are not aware of any circumstances which would render it necessary to write off any bad debts or render the amount of provision for doubtful debts in the financial statements of the Group and of the Company inadequate to any substantial extent.

CURRENT ASSETS

Before the financial statements of the Group and of the Company were prepared, the directors took reasonable steps to ensure that any current assets which were unlikely to be realised in the ordinary course of business including their values as shown in the accounting records of the Group and of the Company had been written down to an amount which they might be expected so to realise.

At the date of this report, the directors are not aware of any circumstances which would render the values attributed to the current assets in the financial statements of the Group and of the Company misleading.

VALUATION METHODS

At the date of this report, the directors are not aware of any circumstances which have arisen which render adherence to the existing method of valuation of assets or liabilities of the Group and of the Company misleading or inappropriate.

CONTINGENT AND OTHER LIABILITIES

At the date of this report, there does not exist:

- (i) any charge on the assets of the Group or of the Company which has arisen since the end of the financial year which secures the liabilities of any other person; and
- (ii) any contingent liabilities in respect of the Group or of the Company which has arisen since the end of the financial year.

In the opinion of the directors, no contingent or other liability of the Group or of the Company has become enforceable, or is likely to become enforceable, within the period of twelve months after the end of the financial year which will or may affect the ability of the Group or of the Company to meet their obligations as and when they fall due.

CHANGE OF CIRCUMSTANCES

At the date of this report, the directors are not aware of any circumstances not otherwise dealt with in this report or the financial statements of the Group and of the Company which would render any amount stated in the financial statements misleading.

DIRECTORS' REPORT (CONT'D)

ITEMS OF MATERIAL AND UNUSUAL NATURE

In the opinion of the directors,

- (i) the results of the operations of the Group and of the Company for the financial year were not substantially affected by any item, transaction or event of a material and unusual nature; and
- (ii) no item, transaction or event of a material and unusual nature has arisen in the interval between the end of the financial year and the date of this report which is likely to affect substantially the results of the operations of the Group and of the Company for the financial year in which this report is made.

AUDITORS' REMUNERATION

The auditors' remuneration of the Group and of the Company during the financial year were RM214,406 and RM78,000 respectively.

The Company has agreed to indemnify the auditors of the Company as permitted under Section 289 of the Companies Act 2016 in Malaysia.

ISSUE OF SHARES AND DEBENTURES

During the financial year, no new issue of shares or debentures were made by the Company.

OPTIONS GRANTED OVER UNISSUED SHARES

No options were granted to any person to take up any unissued shares of the Company during the financial year.

DIRECTORS

The directors in office during the financial year and during the period from the end of the financial year to the date of this report are:

Datuk Teoh Yee Seang *

Datin Tang Jing Wen *

Chew Phai Hau

Tan Mui Ping

Ho Tze-Shiang

Y.M. Tengku Dato' Hishammuddin Zaizi Bin

Y.A.M. Tengku Bendahara Azman Shah Alhaj

Ahmad Tajudin Bin Omar

(Appointed on 1 February 2026)

(Resigned on 31 January 2026)

* Directors of the Company and certain subsidiaries

Other than as stated above, the names of the directors of the subsidiaries of the Company in office during the financial year and during the period from the end of the financial year to the date of the report are:

Ang Yan Kher

Pang Yew Mang

Seah Zhen Cong

Lee Siu Chong

Lit Yoke Hann (Lie Yuxian)

Kwan Chin Hoong

Soh Chuang Siong

(Appointed on 7 October 2025)

(Appointed on 10 October 2025)

(Appointed on 26 February 2026)

(Appointed on 25 May 2026)

(Appointed on 22 June 2026)

DIRECTORS' REPORT (CONT'D)

DIRECTORS' INTERESTS

According to the Register of Directors' Shareholdings required to be kept by the Company under Section 59 of the Companies Act 2016 in Malaysia, the interests of directors in office at the end of the financial year in shares in the Company and its related corporations during the financial year were as follows:

Interests in the Company

	At 1 July 2025	Number of ordinary shares Bought/ Transfer in	Sold/ Transfer out	At 30 June 2026
Direct interests:				
Datuk Teoh Yee Seang	175,260,000	2,766,000	(6,000,000)	172,026,000
Datin Tang Jing Wen	23,191,800	1,412,700	(15,645,000)	8,959,500
Chew Phai Hau	450,000	-	(450,000)	-
Tan Mui Ping	225,000	-	-	225,000
Deemed interest:				
Datuk Teoh Yee Seang ⁽¹⁾	126,000,000	8,644,400	(8,315,000)	126,329,400

⁽¹⁾ Deemed interest by virtue of his interest in Oasis Management Team Sdn. Bhd. pursuant to Section 8 of the Act.

By virtue of their interests in the ordinary shares of the Company and pursuant to Section 8 of the Companies Act 2016 in Malaysia, Datuk Teoh Yee Seang, Datin Tang Jing Wen and Tan Mui Ping are also deemed to have interest in the ordinary shares of the subsidiaries to the extent that the Company has an interest.

Other than as stated above, none of the other directors in office at the end of the financial year had any interest in ordinary shares or debentures of the Company and its related corporations during the financial year.

DIRECTORS' BENEFITS

Since the end of the previous financial year, no director of the Company has received or become entitled to receive any benefit (other than benefits included in the aggregate amount of emoluments received or due and receivable, by the directors as shown below) by reason of a contract made by the Company or a related corporation with the director or with a firm of which the director is a member, or with a company in which the director has a substantial financial interest.

The details of remuneration received and receivable by the directors of the Company during the financial year were as follows:

	Group RM	Company RM
Directors of the Company		
Directors' fees	302,428	226,000
Salaries, allowances and bonuses	1,164,000	12,000
Defined contribution plans	130,706	-
Benefits-in-kind	27,500	-
Total directors' remuneration	1,624,634	238,000

Neither during nor at the end of the financial year was the Company a party to any arrangements where the object is to enable the directors to acquire benefits by means of the acquisition of shares in, or debentures of the Company or any other body corporate.

DIRECTORS' REPORT (CONT'D)

INDEMNITY TO DIRECTORS AND OFFICERS

The directors and officers of the Company and its subsidiaries are covered by Directors and Officers Liability Insurance ("D&O Insurance") for any liability incurred in the discharge of their duties, provided that they have not acted fraudulently or dishonestly or derived any personal profit or advantage. The total amount of D&O Insurance effected was RM1,000,000. The insurance premium for the D&O Insurance paid during the financial year amounted to RM2,548.

SUBSIDIARIES

The details of the Company's subsidiaries are as follows:

Name of Company	Principal place of business/ Country of incorporation	Ownership interest 2026	Principal activities
Oasis Swiss Sdn. Bhd. ("OSSB")	Malaysia	100%	Retail sales, e-commerce, direct sales or marketing, importer, exporter, distributor, wholesaler of kitchenware, cookware, houseware, household, kitchen product, equipment and related products.
Oasis Livingware Sdn. Bhd. ("OLSB")	Malaysia	100%	Investment holding.
Promatrix Global Sdn. Bhd. ("PGSB") (formerly known as Kitchen Harmony Sdn. Bhd.)	Malaysia	100%	General trading of kitchen and household items.
Oasis Swiss Pte. Ltd. ("OSPL")	Singapore	100%	Retail sale of clothing for adults, household and kitchenware.
Oasis Wellness International Sdn. Bhd. ("OWISB")	Malaysia	100%	Export and import of perfumeries, cosmetics, soap and toiletries, other service activities and other retail sale in non-specialised stores.
Held through PGSB			
Ambersand Sdn. Bhd. ("ASB")	Malaysia	60%	Engaged in social media advertising business.
Neural Stream Media Sdn. Bhd. ("NSMSB")	Malaysia	51%	Provision of training courses, e-commerce trading and research and development.
Held through OSPL			
Oasis Alliance (S) Pte. Ltd. ("OAPL")	Singapore	60%	Public relations, marketing and brand consultancy services.
Held through OWISB			
OG Alliance Sdn. Bhd. ("OGASB")	Malaysia	51%	E-commerce sales, management operation, research and development of wellness products and related activities.
Oasis CTG Alliance Sdn. Bhd. ("OCTGASB")	Malaysia	51%	E-commerce sales, management operation, research and development of wellness products and related activities.

The auditors' reports on the financial statements of the subsidiaries that are available did not contain any qualifications.

DIRECTORS' REPORT (CONT'D)

SIGNIFICANT EVENTS DURING THE FINANCIAL YEAR

- (a) On 4 August 2025, OGASB was incorporated by OWISB, a wholly-owned subsidiary of the Company with an issued and paid-up share capital of RM1, comprising 1 ordinary share. OWISB entered into a joint venture agreement with Gimcare (M) Sdn. Bhd. to undertake wellness products and related business activities. On 25 November 2025, OWISB subscribed for an additional 254,999 ordinary shares in OGASB for a cash consideration of RM254,999, following which OGASB became a 51%-owned subsidiary of OWISB.
- (b) On 17 September 2025, OWISB entered into a joint venture agreement with CTG JV Malaysia Sdn. Bhd. to establish OCTGASB for the marketing and sale of wellness products through livestreaming platforms. On 10 October 2025, OCTGASB was incorporated by OWISB with an issued and paid-up share capital of RM100, comprising 100 ordinary shares, of which OWISB subscribed for 51 shares in OCTGASB, representing a 51% equity interest for a cash consideration of RM51. On 8 December 2025, OWISB subscribed for an additional 254,949 ordinary shares in OCTGASB for a cash consideration of RM254,949. OCTGASB was assessed to be a subsidiary of OWISB.
- (c) On 26 February 2026, OAPL was incorporated by OSPL, a wholly-owned subsidiary of the Company with an issued and paid-up share capital of SGD1, comprising 1 ordinary share. On 12 March 2026, OSPL entered into a joint venture agreement with SGGMY Services Pte. Ltd. to distribute wellness products through online and offline channels. OSPL subscribed for 60,000 ordinary shares in OAPL, representing a 60% equity interest for a cash consideration of SGD60,000. Based on the terms and conditions of the agreement, OAPL was assessed to be a subsidiary of OSPL.
- (d) On 25 May 2026, PGSB, a wholly-owned subsidiary of the Company, acquired 184,860 ordinary shares in ASB, representing a 60% equity interest, for a cash consideration of RM250,000. ASB was assessed to be a subsidiary of PGSB.
- (e) On 22 June 2026, NSMSB was incorporated by PGSB with an issued and paid-up share capital of RM100, comprising 100 ordinary shares, of which PGSB subscribed for 51 ordinary shares in NSMSB, representing a 51% equity interest, for a cash consideration of RM51. NSMSB was assessed to be a subsidiary of PGSB.

SIGNIFICANT EVENT SUBSEQUENT TO THE FINANCIAL YEAR

On 13 October 2026, OWISB, a wholly-owned subsidiary of the Company, acquired the remaining 49% equity interest in OGASB, comprising 245,000 ordinary shares, from Gimcare (M) Sdn. Bhd.. Following the acquisition, OWISB's equity interest in OGASB increased from 51% to 100%, making OGASB a wholly-owned subsidiary of OWISB.

AUDITORS

The auditors, Messrs Baker Tilly Monteiro Heng PLT, have expressed their willingness to continue in office.

This report was approved and signed on behalf of the Board of Directors in accordance with a resolution of the directors.

.....
DATUK TEOH YEE SEANG

Director

.....
DATIN TANG JING WEN

Director

Date: 21 October 2026

STATEMENTS OF FINANCIAL POSITION

AS AT 30 JUNE 2026

		Group		Company	
	Note	2026 RM	2025 RM	2026 RM	2025 RM
ASSETS					
Non-current assets					
Property, plant and equipment	5	25,121,532	22,892,380	-	-
Investment property	6	2,935,146	2,977,270	-	-
Goodwill	7	238,990	-	-	-
Intangible assets	8	79,809	67,700	-	-
Investments in subsidiaries	9	-	-	4,702,900	4,702,900
Other investment	10	14,268,774	2,098,806	10,071,955	-
Deferred tax assets	11	996,026	618,687	-	-
Total non-current assets		43,640,277	28,654,843	14,774,855	4,702,900
Current assets					
Inventories	12	8,676,529	10,097,496	-	-
Current tax assets		1,860,508	3,360,336	14,668	2,627
Trade and other receivables	13	10,263,039	4,987,525	51,658	234,522
Amount due from a subsidiary	14	-	-	5,995,845	5,662,713
Cash and short-term deposits	15	34,651,589	37,627,836	15,530,162	25,189,808
Total current assets		55,451,665	56,073,193	21,592,333	31,089,670
TOTAL ASSETS		99,091,942	84,728,036	36,367,188	35,792,570
EQUITY AND LIABILITIES					
Equity attributable to owners of the Company					
Share capital	16	36,354,900	36,354,900	36,354,900	36,354,900
Reserves	17	(1,483,356)	(1,463,387)	-	-
Retained earnings/(Accumulated losses)		34,415,467	25,344,992	(106,616)	(1,475,042)
		69,287,011	60,236,505	36,248,284	34,879,858
Non-controlling interests		1,337,416	-	-	-
TOTAL EQUITY		70,624,427	60,236,505	36,248,284	34,879,858
Non-current liability					
Loans and borrowings	18	17,979,231	15,988,946	-	-
Total non-current liability		17,979,231	15,988,946	-	-
Current liabilities					
Loans and borrowings	18	1,057,651	1,227,348	-	-
Current tax liabilities		704,654	514,181	-	-
Trade and other payables	19	4,276,008	4,274,755	118,904	683,275
Amounts due to subsidiaries	20	-	-	-	229,437
Contract liabilities	21	4,449,971	2,486,301	-	-
Total current liabilities		10,488,284	8,502,585	118,904	912,712
TOTAL LIABILITIES		28,467,515	24,491,531	118,904	912,712
TOTAL EQUITY AND LIABILITIES		99,091,942	84,728,036	36,367,188	35,792,570

The accompanying notes form an integral part of these financial statements.

STATEMENTS OF COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

		Group		Company	
	Note	2026 RM	2025 RM	2026 RM	2025 RM
Revenue	22	99,250,265	72,385,921	5,375,000	5,025,000
Cost of sales		(51,431,140)	(39,242,594)	-	-
Gross profit		47,819,125	33,143,327	5,375,000	5,025,000
Other income	23	2,477,605	884,223	1,139,426	237,523
Selling and distribution expenses		(13,534,284)	(8,042,971)	-	-
Administrative expenses		(16,762,179)	(13,777,252)	(904,488)	(1,888,204)
Operating profit		20,000,267	12,207,327	5,609,938	3,374,319
Finance costs	24	(745,973)	(680,071)	-	-
Profit before tax	25	19,254,294	11,527,256	5,609,938	3,374,319
Income tax expense	27	(5,462,512)	(3,730,656)	(241,512)	(56,409)
Profit for the financial year		13,791,782	7,796,600	5,368,426	3,317,910
Other comprehensive loss, net of tax					
<i>Item that may be reclassified subsequently to profit or loss</i>					
Exchange differences on translation of foreign operations		(19,969)	(26,876)	-	-
Total comprehensive income for the financial year		13,771,813	7,769,724	5,368,426	3,317,910
Profit attributable to:					
Owners of the Company		13,070,475	7,796,600	5,368,426	3,317,910
Non-controlling interests		721,307	-	-	-
		13,791,782	7,796,600	5,368,426	3,317,910
Total comprehensive income attributable to:					
Owners of the Company		13,050,506	7,769,724	5,368,426	3,317,910
Non-controlling interests		721,307	-	-	-
		13,771,813	7,769,724	5,368,426	3,317,910
Earnings per share (RM)					
Basic and diluted	28	0.03	0.02		

The accompanying notes form an integral part of these financial statements.

STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	Note	Attributable to Owners of the Company					Total equity RM
		Share capital RM	Exchange reserves RM	Reorganisation deficit RM	Retained earnings RM	Sub-total RM	
Group							
At 1 July 2025		36,354,900	36,446	(1,499,833)	25,344,992	60,236,505	60,236,505
Total comprehensive (loss)/income for the financial year							
Profit for the financial year		-	-	-	13,070,475	13,070,475	13,791,782
Other comprehensive loss for the financial year		-	(19,969)	-	-	(19,969)	(19,969)
Total comprehensive (loss)/income		-	(19,969)	-	13,070,475	13,050,506	13,771,813
Transactions with owners							
Dividends paid	30	-	-	-	(4,000,000)	(4,000,000)	(4,000,000)
Non-controlling interests arising from:							
- incorporation of new subsidiaries		-	-	-	-	-	608,769
- acquisition of a subsidiary		-	-	-	-	-	7,340
Total transactions with owners		-	-	-	(4,000,000)	(4,000,000)	(3,383,891)
At 30 June 2026		36,354,900	16,477	(1,499,833)	34,415,467	69,287,011	70,624,427

STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

	Note	Attributable to Owners of the Company				Total equity RM
		Share capital RM	Exchange reserves RM	Reorganisation deficit RM	Retained earnings RM	
Group						
At 1 July 2024		9,600,000	63,322	(1,499,833)	21,728,392	29,891,881
Total comprehensive (loss)/income for the financial year						
Profit for the financial year		-	-	-	7,796,600	7,796,600
Other comprehensive loss for the financial year		-	(26,876)	-	-	(26,876)
Total comprehensive (loss)/income		-	(26,876)	-	7,796,600	7,769,724
Transactions with owners						
Dividends paid	30	-	-	-	(4,180,000)	(4,180,000)
Issuance of ordinary shares	16	28,000,000	-	-	-	28,000,000
Transaction costs on shares issued	16	(1,245,100)	-	-	-	(1,245,100)
Total transactions with owners		26,754,900	-	-	(4,180,000)	22,574,900
At 30 June 2025		36,354,900	36,446	(1,499,833)	25,344,992	60,236,505

STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

	Note	Share capital RM	Accumulated losses RM	Total equity RM
Company				
At 1 July 2024		9,600,000	(612,952)	8,987,048
Total comprehensive income for the financial year				
Profit for the financial year, representing total comprehensive income for the financial year		-	3,317,910	3,317,910
Transactions with owners				
Dividends paid	30	-	(4,180,000)	(4,180,000)
Issuance of ordinary shares	16	28,000,000	-	28,000,000
Transaction costs on shares issued	16	(1,245,100)	-	(1,245,100)
Total transactions with owners		26,754,900	(4,180,000)	22,574,900
As at 30 June 2025/1 July 2025		36,354,900	(1,475,042)	34,879,858
Total comprehensive income for the financial year				
Profit for the financial year, representing total comprehensive income for the financial year		-	5,368,426	5,368,426
Transaction with owners				
Dividends paid	30	-	(4,000,000)	(4,000,000)
Total transaction with owners		-	(4,000,000)	(4,000,000)
As at 30 June 2026		36,354,900	(106,616)	36,248,284

The accompanying notes form an integral part of these financial statements.

STATEMENTS OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

		Group		Company	
	Note	2026 RM	2025 RM	2026 RM	2025 RM
Cash flows from operating activities					
Profit before tax		19,254,294	11,527,256	5,609,938	3,374,319
Adjustments for:					
Amortisation of intangible assets	8	11,251	8,679	-	-
Depreciation of investment property	6	42,124	42,124	-	-
Depreciation of property, plant and equipment	5	1,279,185	1,272,841	-	-
Impairment losses on trade receivables	13(a)	16,225	-	-	-
Interest expense	24	745,973	680,071	-	-
Inventories written down	25	23,181	-	-	-
Inventories written off	25	1,702	-	-	-
Property, plant and equipment written off	25	82,488	-	-	-
Unrealised foreign exchange loss	25	51,006	86,947	-	-
Dividend income from subsidiaries	22	-	-	(5,375,000)	(5,025,000)
Fair value gain on other investment	23	(169,905)	(74,926)	(71,955)	-
Gain on disposal of property, plant and equipment	23	(634)	(101,430)	-	-
Gain on lease modification	23	(14,969)	(10,588)	-	-
Interest income	23	(973,233)	(339,812)	(1,059,441)	(237,523)
Unrealised foreign exchange gain	23	(5,840)	-	-	-
Operating profit before changes in working capital		20,342,848	13,091,162	(896,458)	(1,888,204)
<u>Changes in working capital:</u>					
Inventories		1,396,084	(4,168,024)	-	-
Trade and other receivables		(5,283,205)	(473,979)	182,864	102,450
Trade and other payables		(126,594)	1,847,389	(564,371)	234,185
Contract liabilities		1,963,670	(2,608,969)	-	-
Net cash generated from operations		18,292,803	7,687,579	(1,277,965)	(1,551,569)
Income tax refunded		944,632	10,563	-	-
Income tax paid		(5,091,122)	(5,824,742)	(253,553)	(64,000)
Dividend received from subsidiaries		-	-	5,375,000	5,025,000
Interest received		920,632	339,812	726,309	89,980
Net cash from operating activities		15,066,945	2,213,212	4,569,791	3,499,411

STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

		Group		Company	
	Note	2026 RM	2025 RM	2026 RM	2025 RM
Cash flows from investing activities					
Purchase of property, plant and equipment	(a)	(2,541,790)	(5,193,551)	-	-
Purchase of intangible assets	8	(11,360)	(23,340)	-	-
Proceeds from disposal of property, plant and equipment		640	125,000	-	-
Acquisition of a subsidiary, net of cash acquired	9 (c)(iii)	(192,210)	-	-	-
Withdrawal of deposits pledged and with maturity of more than 3 months		81,877	-	-	-
Purchase of other investment		(12,000,063)	-	(10,000,000)	-
Net cash used in investing activities		(14,662,906)	(5,091,891)	(10,000,000)	-
Cash flows from financing activities					
Proceeds from issuance of ordinary shares	16	-	26,754,900	-	26,754,900
Drawdown of term loans	(b)	2,075,750	-	-	-
Repayment of term loans	(b)	(328,125)	(288,475)	-	-
Repayment of lease liabilities	(b)	(247,650)	(256,474)	-	-
Repayment of hire purchase payables	(b)	(413,812)	(398,755)	-	-
(Repayment)/Drawdown of bankers' acceptances	(b)	(280,000)	280,000	-	-
Advances to subsidiaries		-	-	(229,437)	(3,043,495)
Non-controlling interest from incorporation of new subsidiaries		608,769	-	-	-
Interest paid		(745,973)	(680,071)	-	-
Dividends paid	30	(4,000,000)	(4,180,000)	(4,000,000)	(4,180,000)
Net cash (used in)/from financing activities		(3,331,041)	21,231,125	(4,229,437)	19,531,405
Net changes in cash and cash equivalents		(2,927,002)	18,352,446	(9,659,646)	23,030,816
Cash and cash equivalents at the beginning of the financial year		36,483,170	18,194,203	25,189,808	2,158,992
Effect of exchange differences on translation		(5,741)	(63,479)	-	-
Cash and cash equivalents at the end of the financial year	15	33,550,427	36,483,170	15,530,162	25,189,808

STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

- (a) During the financial year, the Group made the following cash payments to purchase property, plant and equipment:

	Note	Group 2026 RM	2025 RM
Addition of property, plant and equipment	5	3,864,341	10,662,344
Financed by:			
- term loan		-	(4,151,500)
- finance lease		(1,322,551)	(1,068,203)
Transferred from deposit		-	(249,090)
Cash payments on purchase of property, plant and equipment		2,541,790	5,193,551

- (b) Reconciliation of changes in liabilities arising from financing activities are as follows:

	At 1.7.2025 RM	Cash flows RM	← Non-cash → Acquisition RM Derecognition RM	At 30.6.2026 RM
Group				
Term loans	15,021,613	1,747,625	-	16,769,238
Lease liabilities	480,160	(247,650)	1,172,551	1,096,935
Hire purchase payables	1,434,521	(413,812)	150,000	1,170,709
Bankers' acceptances	280,000	(280,000)	-	-
	17,216,294	806,163	1,322,551	19,036,882

	At 1.7.2024 RM	Cash flows RM	← Non-cash → Acquisition RM Derecognition RM	At 30.6.2025 RM
Term loans	11,158,588	(288,475)	4,151,500	15,021,613
Lease liabilities	659,133	(256,474)	335,203	480,160
Hire purchase payables	1,100,276	(398,755)	733,000	1,434,521
Bankers' acceptances	-	280,000	-	280,000
	12,917,997	(663,704)	5,219,703	17,216,294

Company

Changes in liabilities arising from financing activities comprise entirely of changes arising from cash flows.

- (c) Total cash outflows for leases

During the financial year, the Group had total cash outflows for leases of RM435,128 (2025: RM511,940).

NOTES TO THE FINANCIAL STATEMENTS

1. CORPORATE INFORMATION

Oasis Home Holding Berhad (the “Company”) is a public limited liability company, incorporated and domiciled in Malaysia and is listed on the ACE Market of Bursa Malaysia Securities Berhad. The registered office of the Company is located at Level 7, Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, Damansara Heights, 50490 Kuala Lumpur, Malaysia. The principal place of business of the Company is located at 25, Jalan PP11/3, Taman Putra Perdana, 47130 Puchong, Selangor, Malaysia.

The principal activity of the Company is investment holding. The principal activities of the subsidiaries are disclosed in Note 9 to the financial statements.

There have been no significant changes in the nature of these principal activities during the financial year.

The financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the directors on 21 October 2026.

2. BASIS OF PREPARATION

2.1 Statement of compliance

The financial statements of the Group and of the Company have been prepared in accordance with the Malaysian Financial Reporting Standards (“MFRSs”) and the International Financial Reporting Standards (“IFRSs”) and the requirements of the Companies Act 2016 in Malaysia.

2.2 Adoption of amendments to MFRS

The Group and the Company have adopted the following applicable amendments to MFRS for the current financial year:

MFRS 121 The Effects of Changes in Foreign Exchange Rates

The adoption of the above amendments to MFRSs did not have any significant effect on the financial statements of the Group and of the Company and did not result in significant changes to the Group’s and the Company’s existing accounting policies.

2.3 New MFRSs and amendments to MFRSs that have been issued, but yet to be effective

- (a) The Group and the Company have not adopted the following new MFRSs and amendments to MFRSs that have been issued, but yet to be effective:

		Effective for financial periods beginning on or after
<u>New MFRSs</u>		
MFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19	Subsidiaries without Public Accountability: Disclosures	1 January 2027
MFRS 20	Regulatory Assets and Regulatory Liabilities	1 January 2029
<u>Amendments to MFRSs</u>		
MFRS 1	First-time Adoption of Malaysian Financial Reporting Standards	1 January 2026
MFRS 7	Financial Instruments: Disclosures	1 January 2026
MFRS 9	Financial Instruments	1 January 2026
MFRS 10	Consolidated Financial Statements	1 January 2026 / Deferred
MFRS 19	Subsidiaries without Public Accountability: Disclosures	1 January 2027
MFRS 107	Statements of Cash Flows	1 January 2026
MFRS 121	The Effects of Changes in Foreign Exchange Rates	1 January 2027
MFRS 128	Investments in Associates and Joint Ventures	1 January 2027 / Deferred

NOTES TO THE FINANCIAL STATEMENTS

2. BASIS OF PREPARATION (CONT'D)

2.3 New MFRSs and amendments to MFRSs that have been issued, but yet to be effective

- (b) The Group and the Company plan to adopt the above applicable new MFRSs and amendments to MFRSs when they become effective. A brief discussion on the above significant new MFRSs and amendments to MFRSs that may be applicable to the Group and the Company are summarised below.

MFRS 18 Presentation and Disclosure in Financial Statements

MFRS 18 replaces MFRS 101 *Presentation of Financial Statements*. It retains many requirements from MFRS 101 without modification.

MFRS 18 introduces two subtotals which are to be presented in the statement of profit or loss – including “operating profit”, which has been specifically defined. Income and expenses shall be presented in five categories: operating, investing, financing, income taxes and discontinued operations.

MFRS 18 requires disclosure of explanations of the entity’s company-specific measures that are related to the statement of profit or loss, referred to as management-defined performance measures (“MPMs”). The entity is required to reconcile MPMs to a total or subtotal required by MFRS 18 or another MFRS Accounting Standards. MFRS 18 also requires other disclosures, including how each MPM is calculated, what the MPM communicates about the entity’s financial performance, and any changes made to the MPMs in the year.

MFRS 18 adds new principles for aggregation and disaggregation of information. It requires the entity to classify the expenses in the “operating” category in the profit or loss by nature or function, or both. The entity that classifies operating expenses by functions are required to disclose in the notes to the financial statements, the amount of depreciation, amortisation, employee benefits, impairment losses and write-downs of inventories included in each line in the operating category. Subject to materiality, MFRS 18 requires items presented or disclosed as “other” to be labelled and/or described in as faithfully representative and precise a way as possible.

- (c) The initial application of the above applicable new MFRSs and amendments to MFRSs is not expected to have material financial impact to the current and prior years financial statements of the Group and of the Company.

2.4 Functional and presentation currency

The individual financial statements of each entity in the Group are measured using the currency of the primary economic environment in which they operate (the “functional currency”). The consolidated financial statements are presented in Ringgit Malaysia (“RM”), which is also the Company’s functional currency, unless otherwise stated.

2.5 Basis of measurement

The financial statements of the Group and of the Company have been prepared on the historical cost basis, except as otherwise disclosed in Note 3 to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

3. MATERIAL ACCOUNTING POLICY INFORMATION

Unless otherwise stated, the following material accounting policy information have been applied consistently to all the financial years presented in the financial statements of the Group and of the Company.

3.1 Basis of consolidation

(a) Subsidiaries and business combinations

The Group applies the acquisition method of accounting except for those business combinations which were accounted for using the merger method of accounting.

A business combination involving entities under common control is a business combination in which all the combining entities or subsidiaries are ultimately controlled by the same party and parties both before and after the business combination, and that control is not transitory. Under the merger method of accounting, the results of subsidiaries are presented as if the business combination had been effected throughout the current and previous financial years. The assets and liabilities combined are accounted for based on the carrying amounts from the perspective of the common control shareholder at the date of transfer. On consolidation, the difference between costs of acquisition over the nominal value of share capital of the subsidiaries is taken to reorganisation reserve or merger deficit.

(b) Non-controlling interests

At the acquisition date, components of non-controlling interests of the Group are measured at their acquisition-date fair values.

3.2 Separate financial statements

In the Company's statement of financial position, investments in subsidiaries are measured at cost less any accumulated impairment losses.

3.3 Financial instruments

Financial instruments are recognised in the statements of financial position when, and only when, the Group and the Company become a party to the contractual provisions of the financial instrument.

Except for the trade receivables that do not contain a significant financing component, the financial instruments are recognised initially at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition or issue of the financial asset and financial liability. Trade receivables that do not contain a significant financing component are measured at the transaction price determined under MFRS 15 *Revenue from Contracts with Customers*.

Financial assets – subsequent measurement and gains and losses

Financial assets at fair value through profit or loss ("FVPL")

The Group and the Company subsequently measure these assets at fair value. Net gains and losses, including any interest and dividend income, are recognised in profit or loss.

Debt instruments at amortised cost

The Group and the Company subsequently measure these assets at amortised cost under the effective interest method. The gross carrying amount is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in profit or loss. Any gain or loss on derecognition is recognised in profit or loss.

NOTES TO THE FINANCIAL STATEMENTS

3. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

3.3 Financial instruments (cont'd)

Financial liabilities – subsequent measurement and gains and losses

The Group and the Company classify the financial liabilities at amortised cost.

The Group and the Company subsequently measure other financial liabilities at amortised cost under the effective interest method. Interest expense and foreign exchange gains and losses are recognised in profit or loss. Any gain or loss on derecognition is also recognised in profit or loss.

3.4 Property, plant and equipment

(a) Recognition and measurement

Property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

(b) Depreciation

Property under construction included in property, plant and equipment are not depreciated as these assets are not yet available for use.

All other property, plant and equipment (other than right-of-use assets as disclosed in Note 3.5 to the financial statements) are depreciated on straight-line basis by allocating their depreciable amounts over their remaining useful lives at the following rates:

Furniture and fittings	10%
Office equipment	20%
Motor vehicles	20%
Renovation	20%
Computer and software	40%

3.5 Leases

At the lease commencement date, the Group recognises a right-of-use asset and a lease liability with respect to all lease agreements in which it is a lessee, except for short-term leases (defined as leases with a lease term of 12 months or less) and leases of low value assets.

(a) Lessee accounting

The Group presents right-of-use assets that do not meet the definition of investment property as property, plant and equipment and lease liabilities in Notes 5 and 18 respectively, to the financial statements.

Short-term leases and leases of low value assets

The Group has elected not to recognise right-of-use assets and lease liabilities for short-term leases (defined as leases with a lease term of 12 months or less) and leases of low value assets. Accordingly, the Group recognises the lease payments as an operating expense on a straight-line basis over the term of the lease.

Right-of-use assets

The right-of-use assets are measured at cost less accumulated depreciation and any accumulated impairment losses, and adjusted for any remeasurement of the lease liabilities. The right-of-use assets are depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term.

The annual depreciation rates of the Group's right-of-use assets are as follows:

Land and buildings	1% to 25%
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NOTES TO THE FINANCIAL STATEMENTS

3. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

3.5 Leases (cont'd)

(a) Lessee accounting (cont'd)

Lease liabilities

The lease liabilities are initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the incremental borrowing rate.

The Group has elected not to separate non-lease components and accounts for the lease and non-lease components as a single lease component.

(b) Lessor accounting

The Group recognises lease payments received from investment properties under operating leases as other income on a straight-line basis over the lease term.

3.6 Investment properties

Investment properties are measured initially at cost. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and any accumulated impairment losses.

All investment properties are depreciated on a straight-line basis over their remaining useful lives.

	Useful lives (years)
Leasehold land	92
Leasehold building	50

3.7 Inventories

Inventories are measured at the lower of cost and net realisable value. Costs incurred in bringing the inventories to their present location and condition are accounted for as follows:

- raw materials and finished goods: purchase costs on a first-in first-out basis

Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

3.8 Revenue and other income

Financing components

The Group and the Company have applied the practical expedient for not to adjust the promised amount of consideration for the effects of a significant financing components as the Group and the Company expect that the period between the transfer of the promised goods or services to the customer and payment by the customer will be one year or less.

NOTES TO THE FINANCIAL STATEMENTS

3. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

3.8 Revenue and other income (Cont'd)

(a) Sale of goods

The Group sells kitchenware, cookware, houseware, household and kitchen products, equipment and related products, perfumeries, cosmetics, soap and toiletries. Revenue from the sale of goods is recognised at the point in time when control of the goods transfers to the customer, either upon the customer's acceptance of delivery or upon collection by logistics service providers, depending on the terms of sale.

Sales are made with credit terms ranging from 7 days to 90 days, which is consistent with market practice, therefore, no element of financing is deemed present.

Where consideration is collected from customers in advance for sale of goods, a contract liability is recognised for the customer deposits. Contract liabilities are recognised as revenue upon collection of the goods by logistics service providers.

(b) Advertising services

Revenue from social advertising services comprises the creation and publication of promotional content on social media platforms. Revenue is recognised at a point in time when the promotional content is published on the respective platforms and the related performance obligation is satisfied.

(c) Rental income

Rental income from investment property is recognised on a straight-line basis over the term of the lease. Lease incentive granted is recognised as an integral part of the total rental income, over the term of the lease.

(d) Interest income

Interest income is recognised using the effective interest method.

(e) Dividend income

Dividend income is recognised when the right to receive payment is established.

4. SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

Significant areas of estimation uncertainty and critical judgements in applying accounting policies that have a significant effect in determining the amounts recognised in the financial statements include the following:

Net realisable value of inventories

Net realisable value is the estimate of selling price in the ordinary course of business, less costs of completion and selling expenses. The review of saleability and valuation of these inventories at the lower of cost and net realisable value by the directors are major sources of estimation uncertainty. The management specifically analyses sales trends and current economic trends when making a judgement to evaluate the adequacy of the write-down of obsolete or slow-moving inventories. Where expectations differ from the original estimates, the differences will impact the carrying amounts of inventories.

The carrying amounts of the Group's inventories are disclosed in Note 12 to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

5. PROPERTY, PLANT AND EQUIPMENT

	Furniture and fittings RM	Office equipment RM	Motor vehicles RM	Renovation RM	Computer and software RM	Property under construction* RM	Right-of-use assets RM	Total RM
Group 2026 Cost								
At 1 July 2025	695,804	538,638	2,834,916	1,215,687	529,546	9,180,382	11,985,143	26,980,116
Acquisition of a subsidiary	1,360	-	-	4,390	13,897	-	-	19,647
Additions	125,577	57,155	163,900	109,191	161,711	2,074,256	1,172,551	3,864,341
Disposals	-	-	-	-	(35,930)	-	-	(35,930)
Written off	(49,750)	(34,422)	-	(108,730)	-	-	-	(192,902)
Termination of lease contracts	-	-	-	-	-	-	(827,897)	(827,897)
At 30 June 2026	772,991	561,371	2,998,816	1,220,538	669,224	11,254,638	12,329,797	29,807,375
Accumulated depreciation								
At 1 July 2025	214,266	262,285	977,612	1,068,170	452,795	-	1,112,608	4,087,736
Depreciation charge for the financial year	69,883	89,486	569,335	50,529	88,123	-	411,829	1,279,185
Disposals	-	-	-	-	(35,924)	-	-	(35,924)
Written off	(16,644)	(22,696)	-	(71,074)	-	-	-	(110,414)
Termination of lease contracts	-	-	-	-	-	-	(534,740)	(534,740)
At 30 June 2026	267,505	329,075	1,546,947	1,047,625	504,994	-	989,697	4,685,843
Carrying amount								
At 30 June 2026	505,486	232,296	1,451,869	172,913	164,230	11,254,638	11,340,100	25,121,532

NOTES TO THE FINANCIAL STATEMENTS

5. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

Group 2025	Furniture and fittings RM	Office equipment RM	Motor vehicles RM	Renovation RM	Computer and software RM	Property under construction* RM	Right-of- use assets RM	Total RM
Cost								
At 1 July 2024	688,114	411,167	2,005,698	1,192,637	454,196	151,718	12,149,696	17,053,226
Additions	7,690	127,471	1,064,916	23,050	75,350	9,028,664	335,203	10,662,344
Disposals	-	-	(235,698)	-	-	-	-	(235,698)
Termination of lease contracts	-	-	-	-	-	-	(499,756)	(499,756)
At 30 June 2025	695,804	538,638	2,834,916	1,215,687	529,546	9,180,382	11,985,143	26,980,116
Accumulated depreciation								
At 1 July 2024	145,832	186,296	695,716	899,158	410,120	-	942,543	3,279,665
Depreciation charge for the financial year	68,434	75,989	494,024	169,012	42,675	-	422,707	1,272,841
Disposals	-	-	(212,128)	-	-	-	-	(212,128)
Termination of lease contracts	-	-	-	-	-	-	(252,642)	(252,642)
At 30 June 2025	214,266	262,285	977,612	1,068,170	452,795	-	1,112,608	4,087,736
Carrying amount								
At 30 June 2025	481,538	276,353	1,857,304	147,517	76,751	9,180,382	10,872,535	22,892,380

* Property under construction comprises leasehold lands and buildings under construction.

NOTES TO THE FINANCIAL STATEMENTS

5. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

(a) Assets pledged as security

Property under construction with carrying amount of RM11,254,638 (2025: RM9,180,382) has been pledged as security to secure term loans of the Group as disclosed in Note 18(a).

Motor vehicles with carrying amount of RM1,104,758 (2025: RM1,566,807) have been pledged as security for hire purchase arrangement as disclosed in Note 18(c).

(b) Right-of-use assets

The Group leases buildings for their offices and retail shops. The lease for offices and retail shops generally have lease term of one (1) to two (2) years with an option to renew another one (1) to two (2) years.

The Group also leases land and buildings for their office space and operation site. The leases for office space and operation site generally have remaining lease term of 47 to 89 years.

Leasehold land and building with carrying amount of RM10,249,126 (2025: RM10,408,043) have been pledged as security to secure term loans of the Group as disclosed in Note 18(a).

Information about the leases for which the Group is a lessee is presented below:

	Leasehold land RM	Building RM	Offices RM	Retail shops RM	Total RM
Group					
Carrying amount					
At 1 July 2024	6,791,006	3,775,953	234,326	405,868	11,207,153
Additions	-	-	162,282	172,921	335,203
Depreciation charge for the financial year	(76,191)	(82,725)	(92,195)	(171,596)	(422,707)
Termination of lease contracts	-	-	(72,973)	(174,141)	(247,114)
At 30 June 2025/ 1 July 2025	6,714,815	3,693,228	231,440	233,052	10,872,535
Additions	-	-	-	1,172,551	1,172,551
Depreciation charge for the financial year	(76,192)	(82,725)	(66,205)	(186,707)	(411,829)
Termination of lease contracts	-	-	(165,235)	(127,922)	(293,157)
At 30 June 2026	6,638,623	3,610,503	-	1,090,974	11,340,100

- (c) Leasehold land and building under construction with a carrying amount of RM6,476,340 (2025: RM4,400,590) are pending transfer of title to a subsidiary of the Company.

NOTES TO THE FINANCIAL STATEMENTS

6. INVESTMENT PROPERTY

	Leasehold land RM	Leasehold building RM	Total RM
Group			
2026			
Cost			
At 1 July 2025/30 June 2026	2,227,683	890,000	3,117,683
Accumulated depreciation			
At 1 July 2025	81,080	59,333	140,413
Depreciation charge for the financial year	24,323	17,801	42,124
At 30 June 2026	105,403	77,134	182,537
Carrying amount			
At 30 June 2026	2,122,280	812,866	2,935,146
2025			
Cost			
At 1 July 2024/30 June 2025	2,227,683	890,000	3,117,683
Accumulated depreciation			
At 1 July 2024	56,756	41,533	98,289
Depreciation charge for the financial year	24,324	17,800	42,124
At 30 June 2025	81,080	59,333	140,413
Carrying amount			
At 30 June 2025	2,146,603	830,667	2,977,270

- (a) The Group's investment property is leased to a third party. The lease contains an initial non-cancellable period of two years with option to renew for subsequent one year. Subsequent renewals are negotiated with the lessee.
- (b) Investment property with aggregate carrying amount of RM2,935,146 (2025: RM2,977,270) is pledged as securities for bank borrowings facilities granted to the Group as disclosed in Note 18(a) to the financial statements.
- (c) The following are recognised in profit or loss in respect of investment property:

	Group	
	2026 RM	2025 RM
Rental income	132,000	127,617
Direct operating expenses	7,658	11,124

NOTES TO THE FINANCIAL STATEMENTS

6. INVESTMENT PROPERTY (CONT'D)

(d) Fair value information

Fair value of investment property is categorised as follows:

	Level 1 RM	Level 2 RM	Level 3 RM	Total RM
2026				
- Leasehold land	-	-	2,811,000	2,811,000
- Leasehold building	-	-	1,077,000	1,077,000
	-	-	3,888,000	3,888,000
2025				
- Leasehold land	-	-	2,811,000	2,811,000
- Leasehold building	-	-	1,077,000	1,077,000
	-	-	3,888,000	3,888,000

There was no transfer between Level 1 and Level 2 during the financial years ended 30 June 2026 and 30 June 2025.

Level 3 fair value

The following table shows the valuation techniques used in the determination of fair values within Level 3, as well as the significant unobservable inputs used in the valuation models.

Description	Valuation technique	Significant unobservable inputs	Relationship of unobservable inputs to fair value
Land and building	Sales comparison approach	Price per square foot	The higher the price per square foot, the higher the fair value.

Valuation processes applied by the Group

Fair value of investment property was determined based on information available through internal research and directors' best estimate. There has been no change to the valuation technique during the financial year.

Highest and best use

In estimating the fair value of the property, the highest and best use of the property is their current use.

NOTES TO THE FINANCIAL STATEMENTS

7. GOODWILL

	2026 RM	Group 2025 RM
At beginning of financial year	-	-
Acquisition of a subsidiary	238,990	-
At end of the financial year	238,990	-

The carrying amount of goodwill of RM238,990 arose from the acquisition of Ambersand Sdn. Bhd. and is attributable to expected synergies from integrating its operations with those of the Group, including enhanced operational efficiency and cost savings. The goodwill has been allocated to the Group's advertising cash-generating unit ("CGU").

The recoverable amount of a CGU is determined based on value-in-use calculation using pre-tax cash flow projections based on financial budgets and projections approved by management covering a 5-year period.

The following describes the key assumptions for which management has based its cash flows projections to undertake the impairment testing of goodwill:

2026

Average gross margin	:	42%
Average annual sales growth	:	5%
Discount rate	:	8.21%

- (i) Average gross margin – based on historical achieved margins and assumes no significant changes in cost structure or input prices.
- (ii) Average annual sales growth – based on management's estimation and industry growth rates.
- (iii) Discount rate – based on the industry weighted average cost of capital of the CGU. The discount rate applied to the cash flow projections is pre-tax and reflects estimate of the risk specific to the CGU at the date of assessment.

Based on the sensitivity analysis performed, the directors believe that there is no reasonably possible change in key assumptions that would cause the carrying amount of the CGU to exceed its recoverable amount.

NOTES TO THE FINANCIAL STATEMENTS

8. INTANGIBLE ASSETS

	Trademarks RM
Group	
2026	
Cost	
At 1 July 2025	93,081
Acquisition of a subsidiary	12,000
Additions	11,360
	<hr/>
At 30 June 2026	116,441
	<hr/>
Accumulated amortisation	
At 1 July 2025	25,381
Amortisation charge for the financial year	11,251
	<hr/>
At 30 June 2026	36,632
	<hr/>
Carrying amount	
At 30 June 2026	79,809
	<hr/>
2025	
Cost	
At 1 July 2024	73,061
Additions	23,340
Derecognition	(3,320)
	<hr/>
At 30 June 2025	93,081
	<hr/>
Accumulated amortisation	
At 1 July 2024	20,022
Amortisation charge for the financial year	8,679
Derecognition	(3,320)
	<hr/>
At 30 June 2025	25,381
	<hr/>
Carrying amount	
At 30 June 2025	67,700
	<hr/>

9. INVESTMENTS IN SUBSIDIARIES

	Company 2026 RM	2025 RM
At cost:		
Unquoted shares	4,702,900	4,702,900
	<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENTS

9. INVESTMENTS IN SUBSIDIARIES (CONT'D)

(a) Details of subsidiaries are as follows:

Name of Company	Principal place of business/ Country of incorporation	Ownership interest		Principal activities
		2026	2025	
Oasis Swiss Sdn. Bhd. ("OSSB")	Malaysia	100%	100%	Retail sales, e-commerce, direct sales or marketing, importer, exporter, distributor, wholesaler of kitchenware, cookware, houseware, household, kitchen product, equipment and related products.
Oasis Livingware Sdn. Bhd. ("OLSB")	Malaysia	100%	100%	Investment holding.
Promatrix Global Sdn. Bhd. ("PGSB") (formerly known as Kitchen Harmony Sdn. Bhd.)	Malaysia	100%	100%	General trading of kitchen and household items.
Oasis Swiss Pte. Ltd. ("OSPL") *	Singapore	100%	100%	Retail sale of clothing for adults, household and kitchenware.
Oasis Wellness International Sdn. Bhd. ("OWISB")	Malaysia	100%	100%	Export and import of perfumeries, cosmetics, soap and toiletries, other service activities and other retail sale in non-specialised stores.
Held through PGSB				
Ambersand Sdn. Bhd. ("ASB")	Malaysia	60%	-	Engaged in social media advertising business.
Neural Stream Media Sdn. Bhd. ("NSMSB") #	Malaysia	51%	-	Provision of training courses, e-commerce trading and research and development.
Held through OSPL				
Oasis Alliance (S) Pte. Ltd. ("OAPL") *	Singapore	60%	-	Public relations, marketing and brand consultancy services.
Held through OWISB				
OG Alliance Sdn. Bhd. ("OGASB")	Malaysia	51%	-	E-commerce sales, management, operation, research and development of wellness products and related activities.
Oasis CTG Alliance Sdn. Bhd. ("OCTGASB")	Malaysia	51%	-	E-commerce sales, management, operation, research and development of wellness products and related activities.

* Audited by auditors other than Baker Tilly Monteiro Heng PLT.

Consolidated based on unaudited management accounts.

NOTES TO THE FINANCIAL STATEMENTS

9. INVESTMENTS IN SUBSIDIARIES (CONT'D)

(b) Incorporation of subsidiaries and subscription of ordinary shares

- (i) On 4 August 2025, OGASB was incorporated by OWISB, a wholly-owned subsidiary of the Company with an issued and paid-up share capital of RM1, comprising 1 ordinary share. OWISB entered into a joint venture agreement with Gimcare (M) Sdn. Bhd. to undertake wellness products and related business activities. On 25 November 2025, OWISB subscribed for an additional 254,999 ordinary shares in OGASB for a cash consideration of RM254,999, following which OGASB became a 51%-owned subsidiary of OWISB.
- (ii) On 17 September 2025, OWISB entered into a joint venture agreement with CTG JV Malaysia Sdn. Bhd. to establish OCTGASB for the marketing and sale of wellness products through livestreaming platforms. On 10 October 2025, OCTGASB was incorporated by OWISB with an issued and paid-up share capital of RM100, comprising 100 ordinary shares, of which OWISB subscribed for 51 shares in OCTGASB, representing a 51% equity interest for a cash consideration of RM51. On 8 December 2025, OWISB subscribed for an additional 254,949 ordinary shares in OCTGASB for a cash consideration of RM254,949. OCTGASB was assessed to be a subsidiary of OWISB.
- (iii) On 26 February 2026, OAPL was incorporated by OSPL, a wholly-owned subsidiary of the Company with an issued and paid-up share capital of SGD1, comprising 1 ordinary share. On 12 March 2026, OSPL entered into a joint venture agreement with SGGMY Services Pte. Ltd. to distribute wellness products through online and offline channels. OSPL subscribed for 60,000 ordinary shares in OAPL, representing a 60% equity interest for a cash consideration of SGD60,000. Based on the terms and conditions of the agreement, OAPL was assessed to be a subsidiary of OSPL.
- (iv) On 22 June 2026, NSMSB was incorporated by PGSB with an issued and paid-up share capital of RM100, comprising 100 ordinary shares, of which PGSB subscribed for 51 ordinary shares in NSMSB, representing a 51% equity interest, for a cash consideration of RM51. NSMSB was assessed to be a subsidiary of PGSB.

(c) Acquisition of a subsidiary

On 25 May 2026, PGSB, a wholly-owned subsidiary of the Company, acquired 184,860 ordinary shares in ASB, representing a 60% equity interest, for a cash consideration of RM250,000. ASB was assessed to be a subsidiary of PGSB.

(i) Fair value of consideration transferred

The fair value of consideration, satisfied in cash, amounted to RM250,000.

(ii) Fair value of the identifiable assets acquired and liabilities assumed

	RM
Assets	
Plant and equipment	19,647
Intangible assets	12,000
Other receivables	8,534
Current tax assets	3,060
Cash and bank balances	57,790
Total assets	101,031

NOTES TO THE FINANCIAL STATEMENTS

9. INVESTMENTS IN SUBSIDIARIES (CONT'D)

(c) Acquisition of a subsidiary (Cont'd)

(ii) Fair value of the identifiable assets acquired and liabilities assumed (Cont'd)

	RM
Liabilities	
Other payables and accruals	82,681
Total liabilities	<u>82,681</u>
Total identifiable net assets acquired	18,350
Goodwill arising on acquisition (Note 7)	238,990
Non-controlling interest at fair value	<u>(7,340)</u>
Fair value of consideration transferred	<u>250,000</u>

(iii) Effect of acquisition on cash flow

	RM
Fair value of consideration transferred, paid in cash	250,000
Less: Cash and cash equivalents of subsidiary acquired	<u>(57,790)</u>
Net cash outflow on acquisition	<u>192,210</u>

(iv) Effects of acquisition in statements of comprehensive income

From the date of acquisition, the subsidiary contributed revenue and loss net of tax are as follows:

	RM
Revenue	118,150
Loss for the financial period	<u>(10,795)</u>

If the acquisition had occurred on 1 July 2025, the results of the subsidiary for the financial year ended 30 June 2026 would have been as follows:

	RM
Revenue	294,304
Loss for the financial year	<u>(62,266)</u>

NOTES TO THE FINANCIAL STATEMENTS

10. OTHER INVESTMENT

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
At fair value through profit or loss				
- Investments in funds	14,268,774	2,098,806	10,071,955	-

11. DEFERRED TAX ASSETS

	At 1 July 2024 RM	Recognised in profit or loss (Note 27) RM	At 30 June 2025 RM	Recognised in profit or loss (Note 27) RM	At 30 June 2026 RM
Group					
Deferred tax liabilities:					
Property, plant and equipment	(107,148)	24,202	(82,946)	(43,214)	(126,160)
Intangible assets	(2,193)	2,193	-	-	-
Unrealised foreign exchange gain	(7,130)	7,130	-	-	-
Exchange difference	222	(222)	-	-	-
	(116,249)	33,303	(82,946)	(43,214)	(126,160)
Deferred tax assets:					
Contract liabilities	1,225,221	(622,189)	603,032	462,761	1,065,793
Lease liabilities	4,546	(785)	3,761	(2,330)	1,431
Unrealised foreign exchange loss	-	16,454	16,454	(16,776)	(322)
Unrealised profit on closing inventories	28,273	49,693	77,966	(22,682)	55,284
Exchange difference	420	-	420	(420)	-
	1,258,460	(556,827)	701,633	420,553	1,122,186
	1,142,211	(523,524)	618,687	377,339	996,026

	Group	
	2026 RM	2025 RM
Presented after appropriate offsetting as follows:		
Deferred tax assets	996,026	618,687

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which temporary differences can be utilised.

NOTES TO THE FINANCIAL STATEMENTS

11. DEFERRED TAX ASSETS (CONT'D)

Unrecognised deferred tax assets

Deferred tax assets have not been recognised in respect of the following items (stated at gross):

	Group	
	2026 RM	2025 RM
Difference between the carrying amounts of property, plant and equipment and their tax base	(10,359)	(9,766)
Unabsorbed business losses	452,754	349,952
Unabsorbed capital allowance	12,313	9,767
	<hr/> 454,708	<hr/> 349,953
	Group	
	2026 RM	2025 RM
Potential deferred tax at 24% (2025: 24%)	109,130	83,989

Pursuant to an amendment to Section 44(5F) of the Income Tax Act 1967, the time limit to utilise business losses has been extended to a maximum of 10 consecutive years. This amendment is deemed to have effect from the year of assessment 2019.

Furthermore, unutilised business losses brought forward from year of assessment 2018 can be carried forward for another 10 consecutive years of assessment (i.e. from year of assessment 2019 to 2028).

The unutilised tax losses are available for offset against future taxable profits of the subsidiaries up to the following financial years:

	Group	
	2026 RM	2025 RM
2029	62,345	90,763
2030	7,003	7,003
2031	7,099	7,099
2032	49,680	49,680
2033	133,451	133,451
2034	61,956	61,956
2035	131,220	-
	<hr/> 452,754	<hr/> 349,952

NOTES TO THE FINANCIAL STATEMENTS

12. INVENTORIES

	2026 RM	Group 2025 RM
At cost:		
Raw materials	394,679	1,113,679
Finished goods	8,073,218	8,983,817
	<hr/>	<hr/>
	8,467,897	10,097,496
At net realisable value:		
Finished goods	208,632	-
	<hr/>	<hr/>
	8,676,529	10,097,496

The cost of inventories of the Group recognised as an expense in cost of sales during the financial year was RM48,186,516 (2025: RM29,922,318).

The amounts of inventories written down and inventories written off recognised as cost of sales during the financial year were RM23,181 and RM1,702 (2025: RM Nil and RM Nil) respectively.

13. TRADE AND OTHER RECEIVABLES

	Note	Group 2026 RM	Group 2025 RM	Company 2026 RM	Company 2025 RM
Trade receivables	(a)				
External parties		4,063,747	807,629	-	-
Less: Accumulated impairment losses		(16,225)	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
		4,047,522	807,629	-	-
Other receivables					
External parties		32,931	98,086	-	-
Deposits	(b)	4,740,178	2,936,874	11,692	11,692
Prepayments		1,442,408	1,144,936	39,966	222,830
		<hr/>	<hr/>	<hr/>	<hr/>
		6,215,517	4,179,896	51,658	234,522
Total trade and other receivables		<hr/>	<hr/>	<hr/>	<hr/>
		10,263,039	4,987,525	51,658	234,522

NOTES TO THE FINANCIAL STATEMENTS

13. TRADE AND OTHER RECEIVABLES (CONT'D)

(a) Trade receivables

Trade receivables are non-interest bearing and normal credit terms offered by the Group range from 7 to 90 days (2025: 7 to 90 days) from the date of invoices. Other credit terms are assessed and approved on a case by case basis.

Receivables that are impaired

The Group's trade receivables that are impaired at the reporting date and the reconciliation of movement in the impairment of trade receivables are as follows:

	Group	
	2026 RM	2025 RM
At beginning of financial year	-	-
Charge for the financial year	16,225	-
At end of financial year	16,225	-

(b) Deposits

The Group's deposits consist of deposits paid to suppliers amounting to RM4,078,887 (2025: RM2,519,411).

The information about the credit exposures are disclosed in Note 31(b)(i).

14. AMOUNT DUE FROM A SUBSIDIARY

Amount due from a subsidiary represents unsecured, non-trade advances which are repayable on demand and bear interest at 5.73% (2025: 5.73%) per annum. These advances are expected to be settled in cash.

15. CASH AND SHORT-TERM DEPOSITS

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Cash and bank balances	32,882,151	35,828,920	15,530,162	25,189,808
Deposits placed with licensed banks	1,769,438	1,798,916	-	-
	34,651,589	37,627,836	15,530,162	25,189,808
Less: Deposits with maturity of more than 3 months	(1,101,162)	(1,144,666)	-	-
	33,550,427	36,483,170	15,530,162	25,189,808

The deposits placed with licensed banks of the Group at the end of the financial year bear effective interest rate ranging from 1.75% to 3.55% (2025: 2% to 4.03%) per annum and with maturity period ranging from 1 to 12 months (2025: 1 to 12 months).

NOTES TO THE FINANCIAL STATEMENTS

16. SHARE CAPITAL

	Group and Company			
	Number of shares		Amount	
	2026 Unit	2025 Unit	2026 RM	2025 RM
Issued and fully paid up: (no par value):				
At 1 July	500,000,000	4,000,000	36,354,900	9,600,000
Issued during the financial year	-	100,000,000	-	28,000,000
Transaction costs on shares issued	-	-	-	(1,245,100)
Share split	-	396,000,000	-	-
At 30 June	500,000,000	500,000,000	36,354,900	36,354,900

In the previous financial year, the Company subdivided its 4,000,000 existing ordinary shares into 400,000,000 ordinary shares on the basis of 100 ordinary shares for every 1 existing ordinary share ("share split"), with its issued share capital remaining unchanged at RM9,600,000. Following the share split, the Company issued 100,000,000 new ordinary shares at an issue price of RM0.28 per ordinary share for a total consideration of RM28,000,000 pursuant to its Initial Public Offering ("IPO") in conjunction with its listing in the ACE Market of Bursa Malaysia Securities Berhad on 28 May 2025.

The holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to one vote per share at meetings of the Company. All ordinary shares rank equally with regard to the Company's residual assets.

17. RESERVES

	Note	Group	
		2026 RM	2025 RM
Exchange reserves	(a)	16,477	36,446
Reorganisation deficit	(b)	(1,499,833)	(1,499,833)
		(1,483,356)	(1,463,387)

(a) Exchange reserves

The exchange reserves comprise all foreign currency differences arising from the translation of the financial statements of a foreign subsidiary whose functional currency is different from that of the Group's presentation currency.

(b) Reorganisation deficit

The reorganisation deficit arose from the differences between the carrying amount of the investment and the nominal amount of the share of the subsidiaries upon consolidation using the merger accounting principles.

NOTES TO THE FINANCIAL STATEMENTS

18. LOANS AND BORROWINGS

		Group	
	Note	2026 RM	2025 RM
Non-current:			
Secured			
Term loans	(a)	16,403,072	14,678,246
Lease liabilities	(b)	818,816	267,499
Hire purchase payables	(c)	757,343	1,043,201
		<hr/> 17,979,231	<hr/> 15,988,946
Current:			
Secured			
Term loans	(a)	366,166	343,367
Lease liabilities	(b)	278,119	212,661
Hire purchase payables	(c)	413,366	391,320
Bankers' acceptances	(d)	-	280,000
		<hr/> 1,057,651	<hr/> 1,227,348
Total loans and borrowings:			
Term loans	(a)	16,769,238	15,021,613
Lease liabilities	(b)	1,096,935	480,160
Hire purchase payables	(c)	1,170,709	1,434,521
Bankers' acceptances	(d)	-	280,000
		<hr/> 19,036,882	<hr/> 17,216,294
Repayable			
- not later than one year		1,057,651	1,227,348
- later than one year and not later than five years		4,341,187	3,976,689
- later than five years		13,638,044	12,012,257
		<hr/> 19,036,882	<hr/> 17,216,294

(a) Term loans

Term loan 1 of the Group of RM3,091,324 (2025: RM3,210,607) bears interest at 4.45% (2025: 4.45%) per annum and is repayable by monthly instalments of RM20,979 (2025: RM20,979) over 25 years commencing from the day of first drawdown and is secured and supported as follows:

- (i) First legal charge over the leasehold land and building as disclosed in Note 5; and
- (ii) Joint and several guarantee by certain directors of the Group.

Term loan 2 of the Group of RM3,087,974 (2025: RM3,126,929) bears interest at 4.49% (2025: 4.49%) per annum and is repayable by monthly instalments of RM14,257 (2025: RM14,257) over 30 years commencing from the day of first drawdown and is secured and supported as follows:

- (i) First legal charge over the leasehold land and building as disclosed in Note 5;
- (ii) Joint and several guarantee by certain directors of the Group; and
- (iii) Corporate guarantee issued by a fellow subsidiary.

NOTES TO THE FINANCIAL STATEMENTS

18. LOANS AND BORROWINGS (CONT'D)

(a) Term loans (Cont'd)

Term loan 3 of the Group of RM2,250,793 (2025: RM2,328,837) bears interest at 4.42% (2025: 4.42%) per annum and is repayable by monthly instalments of RM15,752 (2025: RM15,752) over 20 years commencing from the day of first drawdown and is secured and supported as follows:

- (i) First legal charge over the leasehold land and building as disclosed in Note 6;
- (ii) Joint and several guarantee by certain directors of the Group; and
- (iii) Corporate guarantee issued by a fellow subsidiary.

Term loan 4 of the Group of RM2,091,936 (2025: RM2,190,262) bears interest at 4.45% (2025: 4.45%) per annum and is repayable by monthly instalments of RM15,683 (2025: RM15,683) over 17 years commencing from the day of first drawdown and is secured and supported as follows:

- (i) First legal charge over the leasehold land and building as disclosed in Note 5;
- (ii) Joint and several guarantee by certain directors of the Group; and
- (iii) Corporate guarantee issued by holding company.

Term loan 5 of RM6,247,211 (2025: RM4,164,978) bears interest at 4.45% (2025: 3.95% to 4.15%) per annum and is repayable by monthly instalments of RM13,049 – RM40,034 (2025: RM9,140 – RM13,927) over 20 years commencing in one month after full drawdown and is secured and supported as follows:

- (i) First legal charge over the leasehold land and building as disclosed in Note 5;
- (ii) Joint and several guarantee by certain directors of the Group; and
- (iii) Corporate guarantee issued by holding company.

(b) Lease liabilities

Future minimum lease payments together with the present value of minimum lease payments are as follows:

	Group	
	2026 RM	2025 RM
Minimum lease payments:		
- Not later than one year	318,000	282,000
- Later than one year but not later than five years	865,500	220,900
	1,183,500	502,900
Less: Future finance charges	(86,565)	(22,740)
Present value of minimum lease payments	1,096,935	480,160
Present value of minimum lease payments:		
- Not later than one year	278,119	212,661
- Later than one year but not later than five years	818,816	267,499
	1,096,935	480,160
Less: Amount due within twelve months	(278,119)	(212,661)
Amount due after twelve months	818,816	267,499

The incremental borrowing rate applied to the lease liabilities of the Group are ranging from 4.23% to 4.25% (2025: 4.23% to 4.25%) per annum.

NOTES TO THE FINANCIAL STATEMENTS

18. LOANS AND BORROWINGS (CONT'D)

(c) Hire purchase payables

	2026 RM	2025 RM
Minimum lease payments:		
- Not later than one year	457,275	455,592
- Later than one year but not later than five years	798,276	1,108,544
	1,255,551	1,564,136
Less: Future finance charges	(84,842)	(129,615)
Present value of minimum lease payments	1,170,709	1,434,521
Present value of minimum lease payments:		
- Not later than one year	413,366	391,320
- Later than one year but not later than five years	757,343	1,043,201
	1,170,709	1,434,521
Less: Amount due within twelve months	(413,366)	(391,320)
Amount due after twelve months	757,343	1,043,201

Certain motor vehicles of the Group as disclosed in Note 5 are pledged under hire purchases. Such leases give the Group an option to purchase at the end of lease term. The hire purchase payables of the Group bear interest ranging from 3.85% to 6.75% (2025: 3.85% to 6.75%) per annum.

(d) Bankers' acceptances

The bankers' acceptances of the Group were secured by a combination of the following:

- (i) Joint and several guarantee by certain directors of the Group.

The bankers' acceptances bore interest at rates of 5.10% per annum.

19. TRADE AND OTHER PAYABLES

	Note	Group 2026 RM	Group 2025 RM	Company 2026 RM	Company 2025 RM
Trade payables					
External parties	(a)	2,565,270	1,670,070	-	-
Other payables					
Other payables		609,081	1,497,370	79,504	620,775
Deposits received		27,500	26,250	-	-
Accruals		1,074,157	1,081,065	39,400	62,500
		1,710,738	2,604,685	118,904	683,275
Total trade and other payables		4,276,008	4,274,755	118,904	683,275

NOTES TO THE FINANCIAL STATEMENTS

19. TRADE AND OTHER PAYABLES (CONT'D)

(a) Trade payables

Trade payables are non-interest bearing and the normal credit term granted to the Group ranging from 7 to 90 days (2025: 90 days).

20. AMOUNTS DUE TO SUBSIDIARIES

Amounts due to subsidiaries were non-trade in nature, unsecured, interest free, repayable on demand and were expected to be settled in cash.

21. CONTRACT LIABILITIES

	Group	
	2026 RM	2025 RM
Contract liabilities relating to:		
- Sales of goods	4,225,340	2,270,211
- Vouchers issued	96,273	92,617
- Points issued	128,358	123,473
	<u>4,449,971</u>	<u>2,486,301</u>

(a) Contract liabilities

Contract liabilities relate to the sales of products to customers where customers are required to pay for the preorder in advance and for which the orders have not yet been delivered by the end of the reporting period. Contract liabilities are recognised as revenue when the order is successfully picked up by logistics services providers, at which point the responsibility of the parcel delivery is transferred from the Group to logistics services providers.

(b) Significant changes in contract balances

	Group	
	2026 Contract liabilities (Increase)/ decrease RM	2025 Contract liabilities (Increase)/ decrease RM
Revenue recognised that was included in contract liabilities at the beginning of the financial year	2,484,551	5,095,539
Increase due to consideration received from customers, excluding amounts recognised as revenue during the financial year	(4,450,007)	(2,486,570)
Exchange differences	<u>1,786</u>	<u>1,451</u>

NOTES TO THE FINANCIAL STATEMENTS

22. REVENUE

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Revenue from contracts with customers:				
Sales of goods	99,132,115	72,385,921	-	-
Advertising services	118,150	-	-	-
	99,250,265	72,385,921	-	-
Revenue from other sources:				
Dividend income	-	-	5,375,000	5,025,000
	99,250,265	72,385,921	5,375,000	5,025,000

	Group	
	2026 RM	2025 RM
Timing of revenue recognition:		
At a point in time	99,250,265	72,385,921

23. OTHER INCOME

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Interest income from:				
- fixed deposits	973,233	339,812	726,309	89,980
- a subsidiary	-	-	333,132	147,543
Realised foreign exchange gain	50,535	24,556	8,030	-
Unrealised foreign exchange gain	5,840	-	-	-
Gain on disposal of property, plant and equipment	634	101,430	-	-
Gain on lease modification	14,969	10,588	-	-
Compensation for lost parcel	1,558	6,366	-	-
Rental income	132,000	127,617	-	-
Fair value gain on other investment	169,905	74,926	71,955	-
Sponsorship income	12,383	13,000	-	-
Credit card rebates	27,954	47,183	-	-
Live commission	-	69,686	-	-
Live appearance fees	-	43,300	-	-
Collaboration fee	826,745	-	-	-
Miscellaneous	261,849	25,759	-	-
	2,477,605	884,223	1,139,426	237,523

NOTES TO THE FINANCIAL STATEMENTS

24. FINANCE COSTS

	Group	
	2026 RM	2025 RM
Interest paid and payable on:		
- term loans	659,923	588,586
- lease liabilities	24,850	26,727
- hire purchase payables	61,200	62,410
- bankers' acceptances	-	2,348
	<u>745,973</u>	<u>680,071</u>

25. PROFIT BEFORE TAX

Other than disclosed elsewhere in the financial statements, the following items have been charged in arriving at profit before tax:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Auditors' remuneration				
Statutory audit:				
- Baker Tilly Monteiro Heng PLT	183,000	135,000	70,000	55,000
- Other auditors	23,406	12,627	-	-
Other services				
- Baker Tilly Monteiro Heng PLT	8,000	230,043	8,000	230,043
- Member firms of Baker Tilly International	14,500	11,300	-	4,300
Amortisation of intangible assets	11,251	8,679	-	-
Depreciation of investment property	42,124	42,124	-	-
Depreciation of property, plant and equipment	1,279,185	1,272,841	-	-
Employee benefits expense	11,898,984	9,725,169	238,000	150,000
Expenses relating to short-term leases				
- Forklift	103,620	85,486	-	-
- Kiosk	5,744	-	-	-
- Office	37,799	-	-	-
- Photocopy machine	2,080	1,200	-	-
- Sound and lighting equipment	-	134,800	-	-
- Staff hostel	6,200	-	-	-
- Water dispensers	7,185	7,253	-	-
Impairment losses on trade receivables	16,225	-	-	-
Inventory written down	23,181	-	-	-
Inventory written off	1,702	-	-	-
Property, plant and equipment written off	82,488	-	-	-
Realised foreign exchange loss	79,165	122,907	-	-
Unrealised foreign exchange loss	51,006	86,947	-	-

NOTES TO THE FINANCIAL STATEMENTS

26. EMPLOYEE BENEFITS EXPENSES

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Directors' fees	302,428	230,393	226,000	144,000
Salaries, allowances and bonuses	10,359,821	8,563,931	12,000	6,000
Defined contribution plans	967,657	786,020	-	-
Other staff related expenses	269,078	144,825	-	-
	11,898,984	9,725,169	238,000	150,000
Recognised in:				
Cost of sales	1,732,050	1,655,754	-	-
Administrative and other expenses	10,166,934	8,069,415	238,000	150,000
	11,898,984	9,725,169	238,000	150,000

Included in employee benefits expenses are directors' remuneration as follows:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Directors of the Company:				
<u>Non-executive directors</u>				
- Fees	226,000	144,000	226,000	144,000
- Salaries and other emoluments	12,000	6,000	12,000	6,000
	238,000	150,000	238,000	150,000
<u>Executive directors</u>				
- Fees	76,428	86,393	-	-
- Salaries and other emoluments	1,282,706	1,395,588	-	-
- Benefits-in-kind	27,500	-	-	-
	1,386,634	1,481,981	-	-
Total directors' remuneration	1,624,634	1,631,981	238,000	150,000

NOTES TO THE FINANCIAL STATEMENTS

27. INCOME TAX EXPENSE

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Current income tax				
- Current year	5,855,495	2,982,185	243,360	56,401
- Prior year	(15,644)	224,947	(1,848)	8
	5,839,851	3,207,132	241,512	56,409
Deferred tax (Note 11):				
- Current year	(443,154)	524,227	-	-
- Prior year	65,815	(703)	-	-
	(377,339)	523,524	-	-
	5,462,512	3,730,656	241,512	56,409

Domestic income tax is calculated at the Malaysian statutory rate of 24% (2025: 24%) of the estimated taxable profit for the financial years.

The reconciliations from the tax amount at the statutory income tax rate to the Group's and the Company's tax expense are as follows:

	Group		Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Profit before tax	19,254,294	11,527,256	5,609,938	3,374,319
Tax at the Malaysian statutory income tax rate of 24% (2025: 24%)	4,621,031	2,766,541	1,346,385	809,837
Different rate in other country	4,449	(4,994)	-	-
Tax effects arising from:				
- Income not subject to tax	(24,968)	(31,115)	(1,313,198)	(1,206,604)
- Non-deductible expenses	786,688	777,987	210,173	453,168
- Utilisation of previously unrecognised tax losses	-	(2,007)	-	-
- Deferred tax not recognised on temporary differences	25,141	-	-	-
(Over)/Under provision in prior year:				
- Current year	(15,644)	224,947	(1,848)	8
- Deferred tax	65,815	(703)	-	-
Income tax expense	5,462,512	3,730,656	241,512	56,409

NOTES TO THE FINANCIAL STATEMENTS

28. EARNINGS PER SHARE

(a) Basic earnings per ordinary share

Basic earnings per ordinary share are based on the profit for the financial year attributable to owners of the Company and the weighted average number of ordinary shares outstanding during the financial year calculated as follows:

	2026	2025
Profit attributable to owners of the Company (RM)	13,070,475	7,796,600
Weighted average number of ordinary shares in issue (unit)	500,000,000	410,684,932
Basic and diluted earnings per ordinary share (RM)	0.03	0.02

(b) Diluted earnings per ordinary share

The diluted earnings per share is equivalent to the basic earnings per share as the Company does not have any potential ordinary shares outstanding at the end of the financial year.

29. OPERATING LEASE ARRANGEMENTS

Operating lease commitments - as lessor

The Group leases its investment property which has remaining lease term of two years.

The maturity analysis of the Group's lease payments, showing the undiscounted lease payments to be received after the reporting date are as follows:

	2026 RM	Group 2025 RM
- not later than one year	132,000	132,000
- later than one year and not later than five years	88,000	220,000
	220,000	352,000

NOTES TO THE FINANCIAL STATEMENTS

30. DIVIDENDS

	Group and Company 2026 RM	2025 RM
Recognised during the financial year		
Single-tier final dividend of 0.40 sen per ordinary share in respect of the financial year ended 30 June 2025, paid on 22 October 2025	2,000,000	-
Single-tier interim dividend of 0.40 sen per ordinary share in respect of the financial year ended 30 June 2026, paid on 27 March 2026	2,000,000	-
Single-tier dividend of 29.5 sen per ordinary share in respect of the financial year ended 30 June 2024, paid on 27 September 2024	-	1,180,000
Single-tier interim dividend of 75 sen per ordinary share in respect of the financial year ended 30 June 2025, paid on 17 December 2024	-	3,000,000
	<u>4,000,000</u>	<u>4,180,000</u>

On 20 August 2026, the directors declared a single-tier final dividend of 0.60 sen per ordinary share amounting to RM3,000,000 in respect of the financial year ended 30 June 2026, which was paid on 24 September 2026. This final dividend in respect of the financial year ended 30 June 2026 will be accounted for in equity as an appropriation of retained earnings in the financial year ending 30 June 2027.

31. FINANCIAL INSTRUMENTS

(a) Categories of financial instruments

The following table analyses the financial instruments in the statements of financial position by the classes of financial instruments to which they are assigned:

- (i) Amortised cost ("AC")
- (ii) Fair value through profit or loss ("FVTPL")

	AC RM	FVTPL RM	Total RM
Group 2026			
Financial assets			
Other investment	-	14,268,774	14,268,774
Trade and other receivables *	4,741,744	-	4,741,744
Cash and short-term deposits	34,651,589	-	34,651,589
	<u>39,393,333</u>	<u>14,268,774</u>	<u>53,662,107</u>
Financial liabilities			
Loans and borrowings #	17,939,947	-	17,939,947
Trade and other payables	4,276,008	-	4,276,008
	<u>22,215,955</u>	<u>-</u>	<u>22,215,955</u>

NOTES TO THE FINANCIAL STATEMENTS

31. FINANCIAL INSTRUMENTS (CONT'D)

(a) Categories of financial instruments (cont'd)

The following table analyses the financial instruments in the statements of financial position by the classes of financial instruments to which they are assigned: (cont'd)

- (i) Amortised cost ("AC")
- (ii) Fair value through profit or loss ("FVTPL")

	AC RM	FVTPL RM	Total RM
Group			
2025			
Financial assets			
Other investment	-	2,098,806	2,098,806
Trade and other receivables *	1,323,178	-	1,323,178
Cash and short-term deposits	37,627,836	-	37,627,836
	38,951,014	2,098,806	41,049,820
Financial liabilities			
Loans and borrowings #	16,736,134	-	16,736,134
Trade and other payables	4,274,755	-	4,274,755
	21,010,889	-	21,010,889
Company			
2026			
Financial assets			
Other investment	-	10,071,955	10,071,955
Trade and other receivables *	11,692	-	11,692
Amount due from a subsidiary	5,995,845	-	5,995,845
Cash and short-term deposits	15,530,162	-	15,530,162
	21,537,699	10,071,955	31,609,654
Financial liability			
Trade and other payables	118,904	-	118,904

NOTES TO THE FINANCIAL STATEMENTS

31. FINANCIAL INSTRUMENTS (CONT'D)

(a) Categories of financial instruments (cont'd)

The following table analyses the financial instruments in the statements of financial position by the classes of financial instruments to which they are assigned: (cont'd)

- (i) Amortised cost ("AC")
- (ii) Fair value through profit or loss ("FVTPL")

	AC RM	FVTPL RM	Total RM
Company			
2025			
Financial assets			
Trade and other receivables *	11,692	-	11,692
Amount due from a subsidiary	5,662,713	-	5,662,713
Cash and short-term deposits	25,189,808	-	25,189,808
	30,864,213	-	30,864,213
Financial liabilities			
Trade and other payables	683,275	-	683,275
Amounts due to subsidiaries	229,437	-	229,437
	912,712	-	912,712

* Exclude prepayments and deposits paid to suppliers

Exclude lease liabilities

(b) Financial risk management

The Group and the Company seek to manage effectively the various risks namely, credit risk, liquidity risk, interest rate risk and foreign currency risk, to which the Group and the Company are exposed to in their daily operations. The Group's and the Company's overall financial risk management objective is to optimise value for their shareholders.

The Board of Directors reviews and agrees to policies and procedures for the management of these risks, which are executed by the Group's senior management. The audit committee provides independent oversight to the effectiveness of the risk management process.

(i) Credit risk

Credit risk is the risk of financial loss to the Group and the Company that may arise on outstanding financial instruments should a counterparty default on its obligations. The Group and the Company are exposed to credit risk from their operating activities (primarily trade receivables) and from their investing activities, including deposits with banks and financial institutions, foreign exchange transactions and other financial instruments.

The Group and the Company have a credit policy in place and the exposure to credit risk is managed through the application of credit approvals, credit limits and monitoring procedures. Creditworthiness of a customer is assessed based on a set of evaluation criteria and individual credit limits are defined in accordance with this assessment.

NOTES TO THE FINANCIAL STATEMENTS

31. FINANCIAL INSTRUMENTS (CONT'D)

(b) Financial risk management (cont'd)

(i) Credit risk (cont'd)

The Group and the Company consider a financial asset to be in default when:

- the counterparty is unable to pay its credit obligations to the Group and the Company in full, without taking into account any credit enhancements held by the Group and the Company; or
- the contractual payment of the financial asset is more than 90 days past due unless the Group and the Company have reasonable and supportable information to demonstrate that a more lagging default criterion is more appropriate.

At the end of the reporting period, the Group and the Company assess whether financial assets carried at amortised cost are credit-impaired. A financial asset is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of that financial asset have occurred. Evidence that a financial asset is credit-impaired include observable data about the following events:

- significant financial difficulty of the counterparty;
- a breach of contract, including a default event;
- a concession or restructuring of loans granted by the lender of the counterparty relating to the counterparty's financial difficulty; or
- it is probable that the counterparty will enter bankruptcy or other financial reorganisation.

The gross carrying amount of a financial asset is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Group and the Company determine that the debtor does not have assets or source of income that could generate sufficient cash flows to repay the amounts subject to the write-off. However, financial assets that are written off could still be subject to enforcement activities in order to comply with the Group's and the Company's procedure for recovery of amounts due.

Trade receivables

As at the end of the reporting period, the maximum exposure to credit risk arising from trade receivables is represented by their carrying amounts in the statements of financial position.

The carrying amount of trade receivables is not secured by any collateral or supported by any other credit enhancements. The Group and the Company have adopted a policy of dealing with creditworthy counterparties as a means of mitigating the risk of financial loss from defaults. The Group and the Company use ageing analysis to monitor the credit quality of trade receivables. In managing credit risks of trade receivables, the Group and the Company also take appropriate actions (including but not limited to legal actions) to recover long past due balances.

The Group applies the simplified approach to providing for expected credit losses prescribed by MFRS 9 Financial Instruments, which permits the use of the lifetime expected credit losses provision for all trade receivables. The Group assessed the ECL of each customer individually based on their financial capability, past trend of payments and other external information relating to the customers that are publicly available. The ECL also incorporates economic conditions during the period of the historical data, current conditions and forward-looking information of economic conditions over the expected recovery period of the receivables. The Group is of the view that the changes in economic conditions over these periods would not materially affect the ECL for the year.

NOTES TO THE FINANCIAL STATEMENTS

31. FINANCIAL INSTRUMENTS (CONT'D)

(b) Financial risk management (cont'd)

(i) Credit risk (cont'd)

Trade receivables (cont'd)

Credit risk concentration profile

The Group has no significant concentration of credit risk from its receivables.

The information about the credit risk exposure on the Group's trade receivables as at 30 June 2026 and 30 June 2025 is presented as below.

	Gross carrying amount RM	ECL allowance RM	Net balance RM
Group			
2026			
Trade receivables			
Current (not past due)	1,279,111	-	1,279,111
1 to 30 days past due	2,532,734	-	2,532,734
31 to 60 days past due	160,337	-	160,337
61 to 90 days past due	22,685	-	22,685
91 to 120 days past due	7,671	-	7,671
>120 days past due	44,984	-	44,984
Credit impaired:			
- Individually impaired	16,225	(16,225)	-
	4,063,747	(16,225)	4,047,522
2025			
Trade receivables			
Current (not past due)	398,299	-	398,299
1 to 30 days past due	148,077	-	148,077
31 to 60 days past due	32,533	-	32,533
61 to 90 days past due	10,500	-	10,500
91 to 120 days past due	183,610	-	183,610
>120 days past due	34,610	-	34,610
	807,629	-	807,629

Other receivables and other financial assets

For other receivables and other financial assets (including cash and cash equivalents), the Group and the Company minimise credit risk by dealing exclusively with high credit rating counterparties. At the reporting date, the Group's and the Company's maximum exposure to credit risk arising from other receivables and other financial assets is represented by the carrying amount of each class of financial assets recognised in the statements of financial position.

NOTES TO THE FINANCIAL STATEMENTS

31. FINANCIAL INSTRUMENTS (CONT'D)

(b) Financial risk management (cont'd)

(i) Credit risk (cont'd)

Other receivables and other financial assets (cont'd)

The Group and the Company consider the probability of default upon initial recognition of asset and whether there has been a significant increase in credit risk on an ongoing basis throughout each reporting period. To assess whether there is a significant increase in credit risk, the Group and the Company compare the risk of default occurring on the asset as at the reporting date with the risk of default as at the date of initial recognition. It considers available reasonable and supportive forward-looking information.

Some intercompany balances between entities within the Group comprise loans or advances which are repayable on demand. The Company regularly monitors the financial performance and position of these entities on an individual basis. When these entities' financial performance and position deteriorates significantly, the Company assumes that there is a significant increase in credit risk, and thereby a lifetime expected credit loss assessment is necessary. As the Company is able to determine the timing of repayment of the loans or advances, the Company will consider the loans or advances to be in default when these entities are unable to pay based on the expected manner of recovery and recovery period. The Company determines the probability of default for these loans or advances using internally available information. The Company considers the loans or advances to be credit-impaired when the entities are unlikely to repay their debts.

As at the end of the reporting date, the Group did not recognise any loss allowance for impairment for other receivables and other financial assets.

Financial guarantee contracts

	Company	
	2026	2025
	RM	RM
Corporate guarantee given to:		
- Bank for credit facilities granted to subsidiaries	8,339,147	6,355,240

The Company is exposed to credit risk in relation to the financial guarantees given to banks in respect of credit facilities granted to subsidiaries. The amount relating to the corporate guarantee provided by the Company is as follows:

The maximum exposure to credit risks amounts to RM8,339,147 (2025: RM6,355,240) representing the maximum amount the Company could pay if the guarantees are called.

Generally, the Company considers the financial guarantees to be of low credit risk as the guarantees are provided as credit enhancement to the related parties' secured borrowings.

The Company monitors the results of the related parties and its repayment on an on-going basis. As at the reporting date, there was no indication that the related parties would default on repayment.

NOTES TO THE FINANCIAL STATEMENTS

31. FINANCIAL INSTRUMENTS (CONT'D)

(b) Financial risk management (cont'd)

(ii) Liquidity risk

Liquidity risk is the risk that the Group and the Company will encounter difficulty in meeting financial obligations when they fall due. The Group's and the Company's exposure to liquidity risk arises primarily from mismatches of the maturities between financial assets and liabilities. The Group's and the Company's exposure to liquidity risk arise principally from trade and other payables, loans and borrowings.

The Group's and the Company's objective is to maintain a balance between continuity of funding and flexibility through the use of stand-by facilities. The Group and the Company maintain sufficient liquidity and available funds to meet daily cash needs, while maintaining controls and security over cash movements. The Group and the Company use a series of processes to obtain maximum benefits from its flow of funds, such that they are efficiently managed to maximise income from investment and minimise cost on borrowed funds. The Group's and the Company's finance department also ensure that there are sufficient unutilised stand-by facilities, funding and liquid assets available to meet both short-term and long-term funding requirements.

Maturity analysis

The maturity analysis of the Group's and the Company's financial liabilities by their relevant maturity at the reporting date is based on contractual undiscounted repayment obligations are as follows:

	Carrying amount RM	Contractual cash flows			Total RM
		On demand or within 1 year RM	Between 1 and 5 years RM	More than 5 years RM	
Group					
2026					
Financial liabilities					
Trade and other payables	4,276,008	4,276,008	-	-	4,276,008
Term loans	16,769,238	1,190,004	5,279,952	17,991,026	24,460,982
Lease liabilities	1,096,935	318,000	865,500	-	1,183,500
Hire purchase payables	1,170,709	457,275	798,276	-	1,255,551
	23,312,890	6,241,287	6,943,728	17,991,026	31,176,041
2025					
Financial liabilities					
Trade and other payables	4,274,755	4,274,755	-	-	4,274,755
Term loans	15,021,613	800,052	6,469,956	15,163,189	22,433,197
Lease liabilities	480,160	282,000	220,900	-	502,900
Hire purchase payables	1,434,521	455,592	1,108,544	-	1,564,136
Bankers' acceptances	280,000	280,000	-	-	280,000
	21,491,049	6,092,399	7,799,400	15,163,189	29,054,988

NOTES TO THE FINANCIAL STATEMENTS

31. FINANCIAL INSTRUMENTS (CONT'D)

(b) Financial risk management (cont'd)

(ii) Liquidity risk (cont'd)

Maturity analysis (cont'd)

The maturity analysis of the Group's and the Company's financial liabilities by their relevant maturity at the reporting date is based on contractual undiscounted repayment obligations are as follows: (cont'd)

	Carrying amount RM	Contractual cash flows			Total RM
		On demand or within 1 year RM	Between 1 and 5 years RM	More than 5 years RM	
Company					
2026					
Financial liabilities					
Trade and other payables	118,904	118,904	-	-	118,904
Corporate guarantee	-	8,339,147	-	-	8,339,147
	118,904	8,458,051	-	-	8,458,051
2025					
Financial liabilities					
Trade and other payables	683,275	683,275	-	-	683,275
Amounts due to subsidiaries	229,437	229,437	-	-	229,437
Corporate guarantee	-	6,355,240	-	-	6,355,240
	912,712	7,267,952	-	-	7,267,952

(iii) Foreign currency risk

Foreign currency risk is the risk of fluctuation in fair value or future cash flows of a financial instrument as a result of changes in foreign exchange rates. The Group's and the Company's exposure to the risk of changes in foreign exchange rates relates primarily to the Group's and the Company's operating activities (when sales, purchases and bank balances that are denominated in a foreign currency).

The foreign currency in which these transactions are denominated is mainly United States Dollar ("USD").

NOTES TO THE FINANCIAL STATEMENTS

31. FINANCIAL INSTRUMENTS (CONT'D)

(b) Financial risk management (cont'd)

(iii) Foreign currency risk (cont'd)

The Group's unhedged financial assets and liabilities that are not denominated in their functional currencies are as follows:

	2026 RM	2025 RM
<u>Cash and short-term deposits</u>		
USD	77,420	15,968

Sensitivity analysis for foreign currency risk

The Group's principal foreign currency exposure relates mainly to USD.

The following table demonstrates the sensitivity to a reasonably possible change in the USD, with all other variables held constant on the Group's total equity and profit for the financial years.

	Changes in rate %	Effect on profit net of tax for the financial year/equity RM
Group		
2026		
- USD	+10%	5,884
	-10%	(5,884)
2025		
- USD	+10%	1,214
	-10%	(1,214)

(iv) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of the Group's and the Company's financial instruments will fluctuate because of changes in market interest rates.

The Group's and the Company's exposure to interest rate risk arises primarily from their long-term loans and borrowings with floating rates.

The Group's borrowings at floating rate amounting to RM16,769,238 (2025: RM15,021,613) are exposed to cash flow interest rate risk. Whilst, borrowings of the Group at fixed rate amounting to RM2,267,644 (2025: RM2,194,681) are exposed to the fair value interest rate risk.

NOTES TO THE FINANCIAL STATEMENTS

31. FINANCIAL INSTRUMENTS (CONT'D)

(b) Financial risk management (cont'd)

(iv) Interest rate risk (cont'd)

Sensitivity analysis for interest rate risk

The following table demonstrates the sensitivity to a reasonably possible change in interest rates, with all other variables held constant on the Group's total equity and profit for the financial years.

	Carrying amount RM	Changes in basis point	Effect on profit for the financial year/equity RM
Group 2026			
Term loans	16,769,238	+50	(63,723)
		-50	63,723
			<hr/>
2025			
Term loans	15,021,613	+50	(57,082)
		-50	57,082
			<hr/>

(c) Fair value measurement

The table below analyses financial instruments carried at fair value and those not carried at fair value for which fair value is disclosed, together with their fair value and carrying amounts shown in the statements of financial position.

	Fair value RM	Carrying amount RM
Group 2026		
Financial asset		
Other investment	14,268,774	14,268,774
	<hr/>	
Financial liabilities		
Term loans	24,460,982	16,769,238
Hire purchase payables	1,255,551	1,170,709
	<hr/>	
	25,716,533	17,939,947
	<hr/>	

NOTES TO THE FINANCIAL STATEMENTS

31. FINANCIAL INSTRUMENTS (CONT'D)

(c) Fair value measurement (cont'd)

	Fair value RM	Carrying amount RM
Group		
2025		
Financial asset		
Other investment	2,098,806	2,098,806
Financial liabilities		
Term loans	22,433,197	15,021,613
Hire purchase payables	1,564,136	1,434,521
	23,997,333	16,456,134
Company		
2026		
Financial asset		
Other investment	10,071,955	10,071,955

There have been no material transfers between Level 1 and Level 2 during the financial years (2025: no transfer in either direction).

32. CAPITAL COMMITMENT

The Group has made commitment for the following capital expenditures:

	2026 RM	Group 2025 RM
Approved and contracted for:		
Construction of property, plant and equipment	1,124,138	2,906,050

33. RELATED PARTIES

(a) Identity of related parties

Parties are considered to be related to the Group if the Group has the ability, directly or indirectly, to control the party or exercise significant influence over the party in making financial and operational decisions, or vice versa, or where the Group and the party are subject to common control. Related parties may be individuals or other entities.

Related parties of the Company include:

- (i) Subsidiaries;
- (ii) Entities in which directors have substantial financial interest;
- (iii) Entities in which a person connected to a director has substantial financial interests; and
- (iv) Key management personnel of the Company, comprise persons (including directors) having the authority and responsibility for planning, directing and controlling the activities directly or indirectly.

NOTES TO THE FINANCIAL STATEMENTS

33. RELATED PARTIES (CONT'D)

(b) Significant related party transactions

Significant related party transactions other than disclosed elsewhere in the financial statements are as follows:

	Company 2026 RM	2025 RM
Interest income received and receivable from subsidiaries	333,132	147,543
Dividend income received and receivable from subsidiaries	5,375,000	5,025,000

Significant outstanding balances with related parties at the end of the reporting period are as disclosed in Notes 14 and 20 to the financial statements.

(c) Compensation of key management personnel

	Group 2026 RM	2025 RM	Company 2026 RM	2025 RM
Directors' fees	302,428	230,393	226,000	144,000
Salaries, allowances and bonuses	1,164,000	1,258,000	12,000	6,000
Post employment benefits	130,706	143,588	-	-
Benefits-in-kind	27,500	-	-	-
	1,624,634	1,631,981	238,000	150,000
Other key management personnel				
Short-term employment benefits	563,350	463,932	-	-
Post employment benefits	71,246	51,561	-	-
	634,596	515,493	-	-

34. CAPITAL MANAGEMENT

The primary objective of the Group's and of the Company's capital management is to ensure that they maintain a strong credit rating and healthy capital ratio in order to support their business and maximise shareholders' value.

The Group and the Company manage their capital structure and make adjustments to it, in light of changes in economic conditions. To maintain or adjust the capital structure, the Group and the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares.

No changes were made in the objectives, policies and processes during the financial years ended 30 June 2026 and 30 June 2025.

The Group and the Company monitor capital using a gearing ratio, which is net debts divided by total equity of the Group and of the Company. Net debts comprise loans and borrowings less lease liabilities less cash and bank balances and fixed deposits placed with licensed banks whilst total capital is the shareholders' funds of the Group and of the Company.

NOTES TO THE FINANCIAL STATEMENTS

34. CAPITAL MANAGEMENT (CONT'D)

		Group		Company	
	Note	2026 RM	2025 RM	2026 RM	2025 RM
Loans and borrowings*	18	17,939,947	16,736,134	-	-
Less:					
Cash and short-term deposits	15	34,651,589	37,627,836	15,530,162	25,189,808
Net debts		(16,711,642)	(20,891,702)	(15,530,162)	(25,189,808)
Total equity		70,624,427	60,236,505	36,248,284	34,879,858
Net gearing ratio		#	#	#	#

* Exclude lease liabilities

As at 30 June 2026 and 30 June 2025, the Group and Company are in a net cash position, thus the gearing ratio is not presented.

There were no changes in the Group's and the Company's approach to capital management during the financial years.

The Group and the Company are not subject to externally imposed capital requirements.

35. SIGNIFICANT EVENTS DURING THE FINANCIAL YEAR

- (a) On 4 August 2025, OGASB was incorporated by OWISB, a wholly-owned subsidiary of the Company with an issued and paid-up share capital of RM1, comprising 1 ordinary share. OWISB entered into a joint venture agreement with Gimcare (M) Sdn. Bhd. to undertake wellness products and related business activities. On 25 November 2025, OWISB subscribed for an additional 254,999 ordinary shares in OGASB for a cash consideration of RM254,999, following which OGASB became a 51%-owned subsidiary of OWISB.
- (b) On 17 September 2025, OWISB entered into a joint venture agreement with CTG JV Malaysia Sdn. Bhd. to establish OCTGASB for the marketing and sale of wellness products through livestreaming platforms. On 10 October 2025, OCTGASB was incorporated by OWISB with an issued and paid-up share capital of RM100, comprising 100 ordinary shares, of which OWISB subscribed for 51 shares in OCTGASB, representing a 51% equity interest for a cash consideration of RM51. On 8 December 2025, OWISB subscribed for an additional 254,949 ordinary shares in OCTGASB for a cash consideration of RM254,949. OCTGASB was assessed to be a subsidiary of OWISB.
- (c) On 26 February 2026, OAPL was incorporated by OSPL, a wholly-owned subsidiary of the Company with an issued and paid-up share capital of SGD1, comprising 1 ordinary share. On 12 March 2026, OSPL entered into a joint venture agreement with SGGMY Services Pte. Ltd. to distribute wellness products through online and offline channels. OSPL subscribed for 60,000 ordinary shares in OAPL, representing a 60% equity interest for a cash consideration of SGD60,000. Based on the terms and conditions of the agreement, OAPL was assessed to be a subsidiary of OSPL.

NOTES TO THE FINANCIAL STATEMENTS

35. SIGNIFICANT EVENTS DURING THE FINANCIAL YEAR (CONT'D)

- (d) On 25 May 2026, PGSB, a wholly-owned subsidiary of the Company, acquired 184,860 ordinary shares in ASB, representing a 60% equity interest, for a cash consideration of RM250,000. ASB was assessed to be a subsidiary of PGSB.
- (e) On 22 June 2026, NSMSB was incorporated by PGSB with an issued and paid-up share capital of RM100, comprising 100 ordinary shares, of which PGSB subscribed for 51 ordinary shares in NSMSB, representing a 51% equity interest, for a cash consideration of RM51. NSMSB was assessed to be a subsidiary of PGSB.

36. SIGNIFICANT EVENT SUBSEQUENT TO THE FINANCIAL YEAR

On 13 October 2026, OWISB, a wholly-owned subsidiary of the Company, acquired the remaining 49% equity interest in OGASB, comprising 245,000 ordinary shares, from Gimcare (M) Sdn. Bhd.. Following the acquisition, OWISB's equity interest in OGASB increased from 51% to 100%, making OGASB a wholly-owned subsidiary of OWISB.

37. SEGMENT REPORTING

The Group operated under a single reportable trading segment, comprising the marketing and sale of consumer lifestyle products, from the financial year ended 30 June 2023 up to the previous financial year. During the financial year, the Group expanded into social advertising.

The Group's Chief Operating Officer, as the chief operating decision maker, reviews internal management reports at least quarterly to assess segment performance and allocate resources. Segment reporting is presented below.

In the previous financial year, no segment information was presented as the Group operated solely in the marketing and selling of consumer lifestyle products.

Measurement of reportable segments

Segment information is prepared in conformity with the accounting policies adopted for preparing and presenting the consolidated financial statements.

Transactions between reportable segments are measured on the basis that is similar to those external customers.

Segment statements of comprehensive income are profit earned or loss incurred by each segment before interest income, finance costs and income tax expense. There are no significant changes from previous financial year in the measurement methods used to determine reported segment statements of comprehensive income.

All the Group's assets are allocated to reportable segments.

All the Group's liabilities are allocated to reportable segments.

NOTES TO THE FINANCIAL STATEMENTS

37. SEGMENT REPORTING (CONT'D)

(a) Business segment

The Group is organised into three major business segments:

- (i) Trading : suppliers and retailers of household and kitchen products, cosmetics, perfumeries and clothes
- (ii) Advertising : provision of social advertising services
- (iii) Others : investment holding

2026	Trading RM	Advertising RM	Others RM	Eliminations and adjustments RM	Note	Group RM
Revenue						
External sales	99,132,115	118,150	-	-		99,250,265
Inter-segment sales	7,761,568	-	132,000	(7,893,568)	37(b)	-
Total revenue	106,893,683	118,150	132,000	(7,893,568)		99,250,265
Results						
Segment results	19,831,189	(435)	4,641,294	(5,445,014)	37(c)	19,027,034
Results from operating activities	19,831,189	(435)	4,641,294	(5,445,014)		19,027,034
Interest income	245,691	4	1,060,670	(333,132)	37(d)	973,233
Finance costs	(420,966)	-	(658,139)	333,132	37(d)	(745,973)
Profit before tax	19,655,914	(431)	5,043,825	(5,445,014)		19,254,294
Income tax expense	(5,174,810)	(10,364)	(254,656)	(22,682)	37(d)	(5,462,512)
Profit for the financial year	14,481,104	(10,795)	4,789,169	(5,467,696)		13,791,782

NOTES TO THE FINANCIAL STATEMENTS

37. SEGMENT REPORTING (CONT'D)

(a) Business segment (Cont'd)

	Trading RM	Advertising RM	Others RM	Eliminations and adjustments RM	Note	Group RM
2026 Assets						
Segment assets	64,487,465	200,153	51,426,168	(17,021,844)	37(e)	99,091,942
Total assets	64,487,465	200,153	51,426,168	(17,021,844)		99,091,942
Liabilities						
Segment liabilities	22,833,030	192,599	16,875,731	(11,433,845)	37(f)	28,467,515
Total liabilities	22,833,030	192,599	16,875,731	(11,433,845)		28,467,515
Other information						
Additions of :						
- property, plant and equipment	2,691,790	-	-	-		2,691,790
- right-of-use assets	1,172,551	-	-	-		1,172,551
Depreciation of:						
- property, plant and equipment	866,431	925	-	-		867,356
- investment property	-	-	130,484	(88,360)	37(d)	42,124
- right-of-use assets	323,469	-	-	88,360	37(d)	411,829
Other material non-cash items other than depreciation						
Gain on disposal of property, plant and equipment	(634)	-	-	-		(634)
Gain on lease modification	(14,969)	-	-	-		(14,969)
Property, plant and equipment written off	82,488	-	-	-		82,488
Impairment losses on trade receivables	-	16,225	-	-		16,225

NOTES TO THE FINANCIAL STATEMENTS

37. SEGMENT REPORTING (CONT'D)

- (b) Inter-segment revenue is eliminated on consolidation.
- (c) Inter-segment profits are eliminated on consolidation.
- (d) Inter-segment transactions or balances are eliminated on consolidation.
- (e) The following adjustments are made to segment assets to arrive at total assets reported in the statements of financial position:

	2026 RM
Investments in subsidiaries	(4,702,900)
Goodwill arising on consolidation	238,990
Inter-segment assets elimination	(12,557,934)
	<hr/> (17,021,844) <hr/>

- (f) The following adjustments are made to segment liabilities to arrive at total liabilities reported in the statements of financial position:

	2026 RM
Inter-segment liabilities elimination	(11,433,845)
	<hr/>

(g) Geographical segments

	Revenue RM	Non- current assets RM
2026		
Malaysia	98,425,179	43,640,277
Singapore	825,086	-
	<hr/> 99,250,265	<hr/> 43,640,277
2025		
Malaysia	71,500,179	28,654,843
Singapore	885,742	-
	<hr/> 72,385,921	<hr/> 28,654,843

(h) Major customers

There are no individual customers who contributed more than 10% of the Group's revenue during the financial years ended 30 June 2026 and 30 June 2025. Accordingly, the Group is not dependent on any individual customer.

STATEMENT BY DIRECTORS **(PURSUANT TO SECTION 251(2) OF THE COMPANIES ACT 2016)**

We, **DATUK TEOH YEE SEANG** and **DATIN TANG JING WEN**, being two of the directors of OASIS HOME HOLDING BERHAD, do hereby state that in the opinion of the directors, the accompanying financial statements set out on pages 76 to 130 are drawn up in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards so as to give a true and fair view of the financial position of the Group and of the Company as at 30 June 2026 and of their financial performance and cash flows for the financial year then ended.

Signed on behalf of the Board of Directors in accordance with a resolution of the directors:

.....
DATUK TEOH YEE SEANG
Director

.....
DATIN TANG JING WEN
Director

Kuala Lumpur
Date: 21 October 2026

STATUTORY DECLARATION (PURSUANT TO SECTION 251(1) OF THE COMPANIES ACT 2016)

I, **CH'NG WOAN CHYNG**, being the officer primarily responsible for the financial management of OASIS HOME HOLDING BERHAD, do solemnly and sincerely declare that to the best of my knowledge and belief, the accompanying financial statements set out on pages 76 to 130 are correct, and I make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of the Statutory Declarations Act, 1960.

.....
CH'NG WOAN CHYNG
(MIA Membership No.: 45626)

Subscribed and solemnly declared by the abovenamed at Kuala Lumpur in the Federal Territory on 21 October 2026.

Before me,

.....
Commissioner for Oaths

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF OASIS HOME HOLDING BERHAD

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Oasis Home Holding Berhad, which comprise the statements of financial position as at 30 June 2026 of the Group and of the Company, and the statements of comprehensive income, statements of changes in equity and statements of cash flows of the Group and of the Company for the financial year then ended, and notes to the financial statements, including material accounting policy information, as set out on pages 76 to 130.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Group and of the Company as at 30 June 2026, and of their financial performance and their cash flows for the financial year then ended in accordance with the Malaysian Financial Reporting Standards and International Financial Reporting Standards and the requirements of the Companies Act 2016 in Malaysia.

Basis for Opinion

We conducted our audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence and Other Ethical Responsibilities

We are independent of the Group and of the Company in accordance with the By-Laws (on Professional Ethics, Conduct and Practice) of the Malaysian Institute of Accountants ("By-Laws") and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) ("IESBA Code"), as applicable to audits of financial statements of public interest entities, and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and the IESBA Code.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the Group and of the Company for the current financial year. These matters were addressed in the context of our audit of the financial statements of the Group and of the Company as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Group

Inventories (Notes 4 and 12 to the financial statements)

The Group has significant inventories as at 30 June 2026. The directors are required to perform an assessment to determine whether these inventories are stated at the lower of cost and net realisable value.

We focused on this area because the review of saleability and valuation of these inventories at the lower of cost and net realisable value by the directors is a major source of estimation uncertainty.

Our response:

Our audit procedures included, among others:

- observing year end physical inventory count to observe physical existence and condition of the finished goods and understanding the design and implementation of controls during the count;
- checking subsequent sales and evaluating directors' assessment of estimated net realisable values on selected inventory items;
- reviewing management's assessment of the net realisable values of inventories; and
- reviewing the Group's unit costing calculations on selected inventory items.

Company

We have determined that there are no key audit matters to communicate in our report which arose from the audit of the financial statements of the Company.

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF OASIS HOME HOLDING BERHAD (CONT'D)

Information Other than the Financial Statements and Auditors' Report Thereon

The directors of the Company are responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements of the Group and of the Company and our auditors' report thereon.

Our opinion on the financial statements of the Group and of the Company does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements of the Group and of the Company, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements of the Group and of the Company or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Statements

The directors of the Company are responsible for the preparation of financial statements of the Group and of the Company that give a true and fair view in accordance with the Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act 2016 in Malaysia. The directors are also responsible for such internal control as the directors determine is necessary to enable the preparation of financial statements of the Group and of the Company that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements of the Group and of the Company, the directors are responsible for assessing the Group's and the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Group and the Company or to cease operations, or have no realistic alternative but to do so.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements of the Group and of the Company as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with approved standards on auditing in Malaysia and International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements of the Group and of the Company, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's and of the Company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF OASIS HOME HOLDING BERHAD (CONT'D)

Auditors' Responsibilities for the Audit of the Financial Statements (cont'd)

As part of an audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also (cont'd):

- conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's and the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements of the Group and of the Company or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group and the Company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements of the Group and of the Company, including the disclosures, and whether the financial statements of the Group and of the Company represent the underlying transactions and events in a manner that achieves fair presentation.
- plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the Group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. We remain solely responsible for our audit opinion.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated with the directors, we determine those matters that were of most significance in the audit of the financial statements of the Group and of the Company for the current financial year and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act 2016 in Malaysia, we report that the subsidiaries of which we have not acted as auditors, are disclosed in Note 9 to the financial statements.

Other Matters

This report is made solely to the members of the Company, as a body, in accordance with Section 266 of the Companies Act 2016 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the contents of this report.

Baker Tilly Monteiro Heng PLT
201906000600 (LLP0019411-LCA) & AF 0117
Chartered Accountants

Jason Wong Yew Ming
No. 03668/06/2028 J
Chartered Accountant

Kuala Lumpur

Date: 21 October 2026

LIST OF PROPERTIES OWNED BY THE GROUP

No.	Registered owner/ Tenure	Title / Postal address	Description / Existing use	Age of building	NBV as at 30 June 2026 (RM'000)	Date of last Revaluation (R) / Acquisition (A)
1	Registered owner: Oasis Swiss Tenure:- 99-year leasehold interest expiring on 25 September 2113	Title: HSD 37192 Lot No. PT 22329 Mukim of Dengkil District of Sepang, Selangor Postal address: 25, Jalan PP 11/3 Alam Perdana Industrial Park Taman Putra Perdana 47130 Puchong, Selangor	Description: 3-storey semi - detached factory Existing use: Head office	7 years	3,345	29 November 2018 (A)
2	Registered owner: Oasis Livingware Tenure:- 99-year leasehold interest expiring on 25 September 2113	Title: HSD 37173 Lot No. PT 22310 Mukim of Dengkil District of Sepang, Selangor Postal address: 26, Jalan PP 11/4 Alam Perdana Industrial Park Taman Putra Perdana 47130 Puchong, Selangor	Description: Double storey semi-detached factory Existing use: Office	9 years	2,853	10 May 2021 (R)
3	Registered owner: Oasis Livingware Tenure:- 99-year leasehold interest expiring on 25 September 2113	Title: HSD 37161 Lot No. PT 22298 Mukim of Dengkil District of Sepang, Selangor Postal address: 13, Jalan PP 11/4 Alam Perdana Industrial Park Taman Putra Perdana 47130 Puchong, Selangor	Description: Double storey semi-detached factory Existing use: Rented out	9 years	2,935	03 May 2021 (R)
4	Registered owner: Oasis Livingware Tenure:- 99-year leasehold interest expiring on 25 September 2113	Title: HSD 56087 Lot No. PT 22349 Mukim of Dengkil District of Sepang, Selangor Postal address: Nil	Description: Vacant industrial land Existing use: Not in use. Building under construction	-	4,053 4,778	02 July 2021 (R)
5	Registered owner: NCT Land Sdn Bhd Tenure:- 97-year leasehold interest expiring on 6 December 2121	Title: HSD 52789 PT 57019 Mukim of Tanjong Duabelas District of Kuala Langat Selangor Postal address: Nil	Description: 2-storey detached factory Existing use: Not in use. Building under construction	-	6,476	31 October 2023 (A)

ANALYSIS OF SHAREHOLDINGS AS AT 30 SEPTEMBER 2026

Total Number of Issued Shares : 500,000,000 Ordinary Shares (“Shares”)
Class of Shares : Ordinary shares
Voting Rights : One (1) vote per ordinary share

DISTRIBUTION OF SHAREHOLDINGS (based on the Record of Depositors)

Size of Holdings	No. of Holders	%	No. of Shares Held	%
Less than 100 Shares	4	0.33	200	0.00
100 - 1,000 Shares	446	36.59	194,900	0.04
1,001 - 10,000 Shares	434	35.60	2,287,200	0.46
10,001 - 100,000 Shares	221	18.13	7,049,800	1.41
100,001 – less than 5% of Shares	110	9.02	235,878,500	47.17
5% and above of Shares	4	0.33	254,589,400	50.92
Total	1,219	100.00	500,000,000	100.00

SUBSTANTIAL SHAREHOLDERS (based on the Register of Substantial Shareholders)

No.	Substantial Shareholders	No. of Shares Held			
		Direct Interest	%	Indirect Interest	%
1.	Datuk Teoh Yee Seang	158,364,400	31.67	119,329,400 ⁽¹⁾	23.87
2.	Oasis Management Team Sdn. Bhd.	119,329,400	23.87	-	-

Note:

⁽¹⁾ Deemed interested by virtue of his shareholdings in Oasis Management Team Sdn. Bhd. pursuant to Section 8(4) of the Companies Act 2016.

DIRECTORS' SHAREHOLDINGS (based on the Register of Directors' Shareholdings)

No.	Directors	No. of Shares Held			
		Direct Interest	%	Indirect Interest	%
1.	Y.M. Tengku Dato' Hishammuddin Zaizi Bin Y.A.M. Tengku Bendahara Azman Shah Alhaj	-	-	-	-
2.	Datuk Teoh Yee Seang	158,364,400	31.67	119,329,400 ⁽¹⁾	23.87
3.	Datin Tang Jing Wen	5,079,500	1.02	-	-
4.	Tan Mui Ping	225,000	0.05	-	-
5.	Chew Phai Hau	-	-	-	-
6.	Ho Tze-Shiang	-	-	-	-

Note:

⁽¹⁾ Deemed interested by virtue of his shareholdings in Oasis Management Team Sdn. Bhd. pursuant to Section 8(4) of the Companies Act 2016.

ANALYSIS OF SHAREHOLDINGS

AS AT 30 SEPTEMBER 2026 (CONT'D)

LIST OF TOP 30 SECURITIES ACCOUNT HOLDERS

(based on the Record of Depositors)

No.	Name of Shareholders	No. of Shares Held	%
1.	Datuk Teoh Yee Seang	150,260,000	30.05
2.	Oasis Management Team Sdn. Bhd.	37,807,800	7.56
3.	RHB Nominees (Tempatan) Sdn. Bhd. - Pledged securities account for Oasis Management Team Sdn. Bhd.	34,350,000	6.87
4.	TA Nominees (Tempatan) Sdn. Bhd. - Pledged securities account for Oasis Management Team Sdn. Bhd.	32,171,600	6.43
5.	AllianceGroup Nominees (Tempatan) Sdn. Bhd. - Pledged securities account for Oasis Management Team Sdn. Bhd. (7017810)	15,000,000	3.00
6.	AMSEC Nominees (Tempatan) Sdn. Bhd. - Pledged securities account - Ambank (M) Berhad for Doh Jee Ming (SMART)	15,000,000	3.00
7.	CIMB Group Nominees (Tempatan) Sdn. Bhd. - CIMB Commerce Trustee Berhad – Kenanga Growth Fund	15,000,000	3.00
8.	Maybank Nominees (Tempatan) Sdn. Bhd. - Pledged securities account for Choy Eng Lun	12,931,900	2.59
9.	Phillip Nominees (Tempatan) Sdn. Bhd. - Exempt an for Phillip Capital Management Sdn. Bhd.	12,790,200	2.56
10.	Maybank Nominees (Tempatan) Sdn. Bhd. - Pledged securities account for Leong Chooi Theng	10,899,300	2.18
11.	Cartaban Nominees (Tempatan) Sdn. Bhd. - CN CIMB Commerce Trustee Berhad for Kenanga Growth Fund Series 2	10,000,000	2.00
12.	Ng Chai Go	7,500,000	1.50
13.	AllianceGroup Nominees (Tempatan) Sdn. Bhd. - Pledged securities account for Teoh Yee Seang (Datuk) (7017543)	7,255,700	1.45
14.	Maybank Nominees (Tempatan) Sdn. Bhd. - Maybank Trustees Berhad for Areca EquityTrust Fund (211882)	7,118,000	1.42
15.	Maybank Nominees (Tempatan) Sdn. Bhd. - Pledged securities account for Lim Boon Hua	6,590,000	1.32
16.	Phillip Nominees (Tempatan) Sdn. Bhd. - Exempt for Phillip Capital Management Sdn. Bhd.	5,983,800	1.20
17.	DB (Malaysia) Nominee (Tempatan) Sendirian Berhad - Deutsche Trustees Malaysia Berhad for Hong Leong Dana Maa'rof	5,800,000	1.16
18.	Lim Cheng Yee	5,670,300	1.13
19.	RHB Nominees (Tempatan) Sdn. Bhd. - Pledged securities account for Choong Wai Hoong	5,389,000	1.08
20.	Manforce Group Berhad	4,996,600	1.00
21.	Maybank Nominees (Tempatan) Sdn. Bhd. - Tang Jing Wen	4,724,500	0.94
22.	Affin Hwang Nominees (Tempatan) Sdn. Bhd. - Pledged securities account for Choo Chin Peng (M10)	4,687,500	0.94
23.	CGS International Nominees Malaysia (Tempatan) Sdn. Bhd. - Pledged securities account for Chee Kelvin	3,832,100	0.77
24.	Maybank Nominees (Tempatan) Sdn. Bhd. - Maybank Trustees Berhad for Areca Dividend Income Fund (412723)	3,400,000	0.68

ANALYSIS OF SHAREHOLDINGS

AS AT 30 SEPTEMBER 2026 (CONT'D)

LIST OF TOP 30 SECURITIES ACCOUNT HOLDERS (CONT'D)

(based on the Record of Depositors)

No.	Name of Shareholders	No. of Shares Held	%
25.	Maybank Nominees (Tempatan) Sdn. Bhd. – Maybank Private Wealth Management for Avia Assets Sdn. Bhd. (12027872) (467783)	3,400,000	0.68
26.	Lim Yong Lai	3,125,000	0.63
27.	Yap Kheng Fah	3,125,000	0.63
28.	Chiang Sang Sem	3,115,000	0.62
29.	RHB Nominees (Tempatan) Sdn. Bhd. - Pledged securities account for Chan Kok San	3,003,400	0.60
30.	Phillip Nominees (Tempatan) Sdn. Bhd. - Exempt an for Phillip Capital Management Sdn. Bhd.	2,903,100	0.58
	TOTAL	437,829,800	87.57

NOTICE OF THE THIRD ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT the Third (“3rd”) Annual General Meeting (“AGM”) of Oasis Home Holding Berhad (“the Company”) will be held at Acacia 3, Level 1, Espira Kinrara, Jalan Kinrara 6, Bandar Kinrara, 47180 Puchong, Selangor Darul Ehsan, Malaysia on Wednesday, 25 November 2026 at 2:00 p.m. for the transaction of the following business: -

AGENDA

Ordinary Business

1. To receive the Audited Financial Statements for the financial year ended 30 June 2026 together with the Reports of the Directors and Auditors thereon. *Please refer to Explanatory Note (a)*
2. To approve the payment of Directors’ fees to the Non-Executive Directors of the Company of up to RM300,000/- for the period from 26 November 2026 until the next AGM of the Company in year 2027. **Ordinary Resolution 1**
3. To approve the benefits payable to the Non-Executive Directors up to RM15,000/- for the period from 26 November 2026 until the next AGM of the Company in year 2027. **Ordinary Resolution 2**
4. To re-elect Y.M. Tengku Dato’ Hishammuddin Zaizi Bin Y.A.M. Tengku Bendahara Azman Shah Alhaj who retires pursuant to Clause 73 of the Constitution of the Company and being eligible, has offered himself for re-election. **Ordinary Resolution 3**
5. To re-appoint Messrs. Baker Tilly Monteiro Heng PLT as Auditors of the Company until the conclusion of the next AGM and to authorise the Board of Directors of the Company to determine their remuneration. **Ordinary Resolution 4**

Special Business

To consider and, if thought fit, with or without any modification, to pass the following Resolution:

6. **ORDINARY RESOLUTION** **Ordinary Resolution 5**
 - **AUTHORITY TO ISSUE SHARES PURSUANT TO SECTIONS 75 AND 76 OF THE COMPANIES ACT 2016 (“THE ACT”)**

“THAT pursuant to Sections 75 and 76 of the Act, ACE Market Listing Requirements of Bursa Malaysia Securities Berhad (“**Bursa Securities**”), the Constitution of the Company, and subject to the approvals of the relevant governmental/regulatory authorities, the Directors be and are hereby empowered to issue and allot shares in the Company, at any time to such persons and upon such terms and conditions and for such purposes as the Directors may, in their absolute discretion deem fit, provided that the aggregate number of shares issued pursuant to this Resolution does not exceed ten per centum (10%) of the total number of issued shares of the Company for the time being and the Directors be and are also empowered to obtain approval for the listing of and quotation for the additional shares so issued on Bursa Securities;

THAT pursuant to Section 85 of the Act to be read together with Clause 11 of the Constitution of the Company, approval be and is hereby given to waive the statutory pre-emptive rights of the shareholders of the Company to be offered new shares of the Company ranking equally to the existing issued shares arising from any issuance of new shares in the Company pursuant to the Act;

AND THAT such authority shall commence immediately upon the passing of this Resolution and continue to be in force until the conclusion of the next AGM of the Company.”

7. To transact any other business that may be transacted at an AGM, due notice of which shall have been given in accordance with the Act and the Constitution of the Company.

NOTICE OF THE THIRD ANNUAL GENERAL MEETING (CONT'D)

BY ORDER OF THE BOARD

YEOW SZE MIN (MAICSA 7065735) (SSM PC No. 201908003120)

LIM LIH CHAU (LS0010105) (SSM PC No. 201908001454)

Company Secretaries

Kuala Lumpur

26 October 2026

Notes:

1. For the purpose of determining a member who shall be entitled to attend the 3rd AGM, the Company shall be requesting Bursa Malaysia Depository Sdn. Bhd. in accordance with Clause 52(2) of the Constitution of the Company and Section 34(1) of the Securities Industry (Central Depositories) Act 1991 ("**SICDA**") to issue a General Meeting Record of Depositors as at 18 November 2026. Only a depositor whose name appears on the Record of Depositors as at 18 November 2026 shall be entitled to attend the 3rd AGM or appoint proxies to attend and/or speak and/or vote on his/her behalf.
2. A member entitled to attend and vote at the 3rd AGM shall not be entitled to appoint more than two (2) proxies to attend and vote in his stead. Where a member appoints two (2) proxies, the appointments shall be invalid unless he specifies the proportions of his shareholdings to be represented by each proxy.
3. A proxy may, but need not, be a member of the Company and a member may appoint any person to be his proxy. There shall be no restrictions on the qualifications of the proxy and a proxy appointed to attend and vote at a general meeting shall have the same rights as the member to speak at the meeting.
4. Where a member of the Company is an Authorised Nominee as defined under the SICDA, it may appoint at least one (1) proxy but not more than two (2) proxies in respect of each Securities Account it holds to which shares in the Company standing to the credit of the said account.
5. Where a member of the Company is an exempt authorised nominee which holds ordinary shares in the Company for multiple beneficial owners in one securities account ("**omnibus account**"), there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each omnibus account it holds.
6. The instrument appointing a proxy shall be in writing under the hand of the appointer or of his attorney duly authorised in writing or, if the appointer is a corporation, either under the corporation's seal or under the hand of an officer or attorney duly authorised.
7. The instrument appointing a proxy and the power of attorney or other authority (if any) under which it is signed or a certified copy of such power or authority by a notary public, shall be deposited with the Company's Share Registrar, Securities Services (Holdings) Sdn. Bhd., not less than forty-eight (48) hours before the time appointed for holding the 3rd AGM or adjournment thereof.

Deadline of submission	Mode of submission	Designated address
on or before Monday, 23 November 2026 at 2:00 p.m.	(i) Hard copy	Securities Services (Holdings) Sdn. Bhd. Level 7, Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, Damansara Heights, 50490 Kuala Lumpur, Wilayah Persekutuan
	(ii) Electronic form	Via Securities Services e-Portal at https://sshsb.net.my/ (Kindly refer to the Administrative Notes for the e-Proxy Guide)

NOTICE OF THE THIRD ANNUAL GENERAL MEETING (CONT'D)

8. Any Notice of Termination of Authority to act as Proxy must be received by the Company not less than forty-eight (48) hours before the time stipulated for holding the 3rd AGM or at any adjournment thereof, failing which, the termination of the authority of a person to act as proxy will not affect the following in accordance with Section 338 of the Act:
- (a) the constitution of the quorum at such meeting;
 - (b) the validity of anything he did as chairman of such meeting;
 - (c) the validity of a poll demanded by him at such meeting; or
 - (d) the validity of the vote exercised by him at such meeting.

Explanatory Notes:

(a) Audited Financial Statements for the financial year ended 30 June 2026

This Agenda item is meant for discussion only, as the provision of Section 340(1)(a) of the Act does not require a formal approval of the shareholders. Therefore, this Agenda item is not put forward for voting.

(b) Ordinary Resolution 1 – Directors' fees

The proposed Directors' fees payable to the Non-Executive Directors of the Company for the period from 26 November 2026 until the next AGM of the Company in year 2027 shall be up to a total of RM300,000/- only, comprising the following rates based on responsibilities assumed:

Office	Amount (RM) per annum
Board Chairman	100,000
Non-Executive Directors	200,000
	300,000/-

The Ordinary Resolution 1, if approved, will authorise the payment of Directors' fees pursuant to Clause 88 of the Constitution of the Company.

(c) Ordinary Resolution 2 – Directors' benefits payable to Non-Executive Directors

The benefits payable to the Non-Executive Directors pursuant to Section 230(1)(b) of the Act has been reviewed by the Remuneration Committee and the Board of Directors ("**Board**") of the Company, which recognises that the benefits payable is in the best interest of the Company for the applicable period of between 26 November 2026 and the next AGM of the Company in year 2027.

The total estimated amount of Directors' benefits payable is calculated based on the number of the Board and Board Committees' meetings scheduled to be held between 26 November 2026 until the next AGM and other benefits. This authority, unless revoked or varied by the Company in a general meeting, will expire at the conclusion of the next AGM of the Company.

(d) Ordinary Resolution 3 – Re-election of Director

Pursuant to Clause 73 of the Constitution of the Company, Y.M. Tengku Dato' Hishammuddin Zaizi Bin Y.A.M. Tengku Bendahara Azman Shah Alhaj ("**Y.M. Tengku Dato' Hishammuddin**") shall retire at the conclusion of the 3rd AGM but shall be eligible for re-election.

Y.M. Tengku Dato' Hishammuddin has consented to his re-election and has abstained from deliberation and voting in relation to his re-election at the Nomination Committee and/or Board meetings. The Nomination Committee and Board were satisfied with the performance of Y.M. Tengku Dato' Hishammuddin.

The profile of Y.M. Tengku Dato' Hishammuddin is set out in the Annual Report 2026.

NOTICE OF THE THIRD ANNUAL GENERAL MEETING (CONT'D)

Retiring Directors

Mr. Chew Phai Hau and Ms. Tan Mui Ping, the Independent Non-Executive Directors of the Company are due to retire pursuant to Clause 85(2) of the Company's Constitution. They have informed the Board of their intention not to seek re-election and will accordingly retire at the conclusion of the 3rd AGM of the Company.

(e) Ordinary Resolution 5 - Authority to issue shares pursuant to the Companies Act 2016

The Company wishes to obtain the mandate on the authority to issue shares of not more than 10% of the total issued share capital for the time being pursuant to the Act at the 3rd AGM of the Company ("**General Mandate**").

The purpose to seek the General Mandate is to enable the Directors of the Company to issue and allot shares at any time to such persons in their absolute discretion without convening a general meeting as it would be both time and cost-consuming to organise a general meeting. This authority unless revoked or varied by the Company at a general meeting, will expire at the next AGM. The proceeds raised from the General Mandate will provide flexibility to the Company for any possible fund-raising activities, including but not limited to further placing of shares, for the purpose of funding future investment project(s), working capital and/or acquisition(s).

Pursuant to Section 85 of the Act read together with Clause 11 of the Constitution of the Company, shareholders have pre-emptive rights to be offered any new shares in the Company which rank equally to the existing issued shares in the Company or other securities.

As at the date of this Notice, no new shares in the Company were issued under the provision of the general mandate granted to the Directors at the Second Annual General Meeting held on 27 November 2025, which will lapse at the conclusion of the 3rd AGM, and hence, no proceeds were raised.

The Ordinary Resolution 5, if passed, would allow the Directors to issue new shares to any person under the authority to issue shares pursuant to the Act without having to offer the new shares to be issued equally to all existing shareholders of the Company prior to issuance.

Statement accompanying Notice of Annual General Meeting:

1. Pursuant to Rule 8.29 of the ACE Market Listing Requirements of Bursa Securities (excluding Directors standing for re-election)

There are no individuals standing for election as Director of the Company at the 3rd AGM.

2. Pursuant to Rule 6.04(3) of the ACE Market Listing Requirements of Bursa Securities

Details on the authority to issue and allot shares in the Company pursuant to Sections 75 and 76 of the Act are set out in Explanatory Note (e) of the Notice of the 3rd AGM.

Personal Data Privacy:

By submitting an instrument appointing a proxy(ies) and/or representative(s) to attend, participate, speak and vote at the 3rd AGM and/or any adjournment thereof, a member of the Company –

- (i) consents to the collection, use and disclosure of the member's personal data by the Company (or its agents) for the purpose of the processing and administration by the Company (or its agents) of proxies and representatives appointed for the AGM (including any adjournment thereof) and the preparation and compilation of the attendance lists, minutes and other documents relating to the AGM (including any adjournment thereof), and in order for the Company (or its agents) to comply with any applicable laws, listing rules, regulations and/or guidelines (collectively, the "**Purposes**");
- (ii) warrants that where the member discloses the personal data of the member's proxy(ies) and/or representative(s) to the Company (or its agents), the member has obtained the prior consent of such proxy(ies) and/or representative(s) for the collection, use and disclosure by the Company (or its agents) of the personal data of such proxy(ies) and/or representative(s) for the Purposes; and
- (iii) agrees that the member will indemnify the Company in respect of any penalties, liabilities, claims, demands, losses and damages as a result of the member's breach of warranty.

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OASIS HOME HOLDING BERHAD
[Registration No. 202101011610 (1411909-M)]

FORM OF PROXY

*I/We:

Full Name (In Block)	CDS account no.:	No. of Shares held:
Address:	NRIC/Passport/Registration no.:	
Contact no.:	Email address:	

being a *member/members of **OASIS HOME HOLDING BERHAD** ("**Company**"), do hereby appoint:

First Proxy "A"

Full Name (In Block)	NRIC/ Passport No.	Proportion of Shareholdings	
		No. of Shares	%
Address	Email:		
	Contact:		

*and/or

Second Proxy "B"

Full Name (In Block)	NRIC/ Passport No.	Proportion of Shareholdings	
		No. of Shares	%
Address	Email:		
	Contact:		

or failing *him/her, the CHAIRMAN OF THE MEETING as *my/our proxy to vote for *me/us on *my/our behalf at the Third ("3rd") Annual General Meeting ("**AGM**") of the Company to be held at Acacia 3, Level 1, Espira Kinrara, Jalan Kinrara 6, Bandar Kinrara, 47180 Puchong, Selangor Darul Ehsan, Malaysia on Wednesday, 25 November 2026 at 2:00 p.m. or any adjournment thereof.

Please indicate with an "X" in the appropriate space(s) provided below on how you wish your votes to be cast. If no specific direction as to voting is given, the proxy will vote or abstain from voting at *his/her discretion.

No.	Ordinary Resolution	For	Against
1	To approve the payment of Directors' fees to the Non-Executive Directors of the Company of up to RM300,000/- for the period from 26 November 2026 until the next AGM of the Company in year 2027		
2	To approve the benefits payable to the Non-Executive Directors up to RM15,000/- for the period from 26 November 2026 until the next AGM of the Company in year 2027 pursuant to Section 230(1)(b) of the Companies Act 2016		
3	To re-elect Y.M. Tengku Dato' Hishammuddin Zaizi Bin Y.A.M. Tengku Bendahara Azman Shah Alhaj as Director of the Company		
4	To re-appoint Messrs. Baker Tilly Monteiro Heng PLT as Auditors of the Company until the conclusion of the next AGM and to authorise the Board of Directors of the Company to determine their remuneration		
As Special Business			
5	Authority to issue shares pursuant to Sections 75 and 76 of the Companies Act 2016		

**strike out whichever not applicable*

Dated this _____ day of _____ 2026.

Signature of Member/Common Seal

Notes:

1. For the purpose of determining a member who shall be entitled to attend the 3rd AGM, the Company shall be requesting Bursa Malaysia Depository Sdn. Bhd. in accordance with Clause 52(2) of the Constitution of the Company and Section 34(1) of the Securities Industry (Central Depositories) Act 1991 (“**SICDA**”) to issue a General Meeting Record of Depositors as at 18 November 2026. Only a depositor whose name appears on the Record of Depositors as at 18 November 2026 shall be entitled to attend the 3rd AGM or appoint proxies to attend and/or speak and/or vote on his/her behalf.
2. A member entitled to attend and vote at the 3rd AGM shall not be entitled to appoint more than two (2) proxies to attend and vote in his stead. Where a member appoints two (2) proxies, the appointments shall be invalid unless he specifies the proportions of his shareholdings to be represented by each proxy.
3. A proxy may, but need not, be a member of the Company and a member may appoint any person to be his proxy. There shall be no restrictions on the qualifications of the proxy and a proxy appointed to attend and vote at a general meeting shall have the same rights as the member to speak at the meeting.
4. Where a member of the Company is an Authorised Nominee as defined under the SICDA, it may appoint at least one (1) proxy but not more than two (2) proxies in respect of each Securities Account it holds to which shares in the Company standing to the credit of the said account.
5. Where a member of the Company is an exempt authorised nominee which holds ordinary shares in the Company for multiple beneficial owners in one securities account (“**omnibus account**”), there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each omnibus account it holds.
6. The instrument appointing a proxy shall be in writing under the hand of the appointer or of his attorney duly authorised in writing or, if the appointer is a corporation, either under the corporation’s seal or under the hand of an officer or attorney duly authorised.
7. The instrument appointing a proxy and the power of attorney or other authority (if any) under which it is signed or a certified copy of such power or authority by a notary public, shall be deposited with the Company’s Share Registrar, Securities Services (Holdings) Sdn. Bhd., not less than forty-eight (48) hours before the time appointed for holding the 3rd AGM or adjournment thereof.

Deadline of submission	Mode of submission	Designated address
on or before Monday, 23 November 2026 at 2:00 p.m.	(i) Hard copy	Securities Services (Holdings) Sdn. Bhd. Level 7, Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, Damansara Heights, 50490 Kuala Lumpur, Wilayah Persekutuan
	(ii) Electronic form	Via Securities Services e-Portal at https://sshsb.net.my/ (Kindly refer to the Administrative Notes for the e-Proxy Guide)

8. Any Notice of Termination of Authority to act as Proxy must be received by the Company not less than forty-eight (48) hours before the time stipulated for holding the 3rd AGM or at any adjournment thereof, failing which, the termination of the authority of a person to act as proxy will not affect the following in accordance with Section 338 of the Act:
 - (a) the constitution of the quorum at such meeting;
 - (b) the validity of anything he did as chairman of such meeting;
 - (c) the validity of a poll demanded by him at such meeting; or
 - (d) the validity of the vote exercised by him at such meeting.

Personal Data Privacy:

By submitting an instrument appointing a proxy(ies) and/or representative(s), the member accepts and agrees to the personal data privacy terms set out in the Notice of the 3rd Annual General Meeting dated 26 October 2026.

Fold this flap for sealing

Then fold here

AFFIX
STAMP

OASIS HOME HOLDING BERHAD
[Registration No. 202101011610 (1411909-M)]
c/o Securities Services (Holdings) Sdn. Bhd.
Level 7, Menara Milenium,
Jalan Damanlela,
Pusat Bandar Damansara,
Damansara Heights,
50490 Kuala Lumpur,
Wilayah Persekutuan

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