

MBSB Investment Bank Berhad (formerly known as MIDF Amanah 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 and is the Sponsor for Oasis Home Holding Berhad. Pursuant to Rule 4.27 of the ACE Market Listing Requirements of Bursa Securities, MBSB IB has reviewed this document to ensure compliance with the ACE Market Listing Requirements of Bursa Securities. MBSB IB does not assume responsibility for the contents of this document.



OASIS HOME HOLDING BERHAD

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

UNAUDITED INTERIM FINANCIAL REPORT

FOR

FIRST QUARTER ENDED 30 SEPTEMBER 2025

27 NOVEMBER 2025

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME FOR THE QUARTER ENDED 30 SEPTEMBER 2025⁽¹⁾**

	Individual Quarter 3 months ended		Cumulative Quarter 3 months ended	
	30-Sep-25 RM'000 (Unaudited)	30-Sep-24 ⁽²⁾ RM'000 (Unaudited)	30-Sep-25 RM'000 (Unaudited)	30-Sep-24 ⁽²⁾ RM'000 (Unaudited)
Revenue	18,369	N/A	18,369	N/A
Cost of sales	(9,731)	N/A	(9,731)	N/A
Gross profit ("GP")	8,638	N/A	8,638	N/A
Other income	370	N/A	370	N/A
Administrative expenses	(3,575)	N/A	(3,575)	N/A
Selling and distribution expenses	(1,947)	N/A	(1,947)	N/A
Operating profit	3,486	N/A	3,486	N/A
Finance costs	(186)	N/A	(186)	N/A
Profit before tax ("PBT")	3,300	N/A	3,300	N/A
Income tax expense	(743)	N/A	(743)	N/A
Profit for the financial period ("PAT")	2,557	N/A	2,557	N/A
Other comprehensive income, net of tax				
<i>Item that may be reclassified subsequently to profit or loss</i>				
- Exchange differences on translation of foreign operation	(7)	N/A	(7)	N/A
Other comprehensive income for the financial period	(7)	N/A	(7)	N/A
Total comprehensive income for the financial period	2,550	N/A	2,550	N/A
Profit attributable to:				
Owners of the Group	2,557	N/A	2,557	N/A
Total comprehensive income attributable to:				
Owner of the Group	2,550	N/A	2,550	N/A
Basic and diluted earnings per share (sen)⁽³⁾	0.51	N/A	0.51	N/A

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME FOR THE QUARTER ENDED 30 SEPTEMBER 2025⁽¹⁾ (CONTINUED)**

Notes:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income is disclosed in Note A1 of the notes to this interim financial report and should be read in conjunction with the audited financial statements for the financial year ended 30 June 2025 and the accompanying explanatory notes attached in this interim financial report.
- (2) There are no available comparative figures as no interim financial report was prepared for the previous year's corresponding quarter, in compliance with the ACE Market Listing Requirements ("**Listing Requirements**") of Bursa Malaysia Securities Berhad ("**Bursa Securities**").
- (3) Basic and diluted earnings per share is calculated based on the weighted average number of ordinary shares in the Company ("**Shares**") at the end of the financial period comprising 500,000,000 Shares.

N/A - Not Applicable

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2025⁽¹⁾

	As at 30-Sep-25	As at 30-Jun-25
	RM'000	RM'000
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	23,496	22,892
Investment property	2,967	2,977
Intangible assets	68	68
Deferred tax assets	151	619
Other investment	2,122	2,099
Total non-current assets	28,804	28,655
Current assets		
Inventories	8,603	10,097
Current tax assets	4,270	3,360
Trade and other receivables	6,661	4,988
Cash and short-term deposits	36,172	37,628
Total current assets	55,706	56,073
TOTAL ASSETS	84,510	84,728
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	36,355	36,355
Reserves	(1,471)	(1,464)
Retained earnings	27,902	25,345
TOTAL EQUITY	62,786	60,236
Non-current liabilities		
Loans and borrowings	16,716	15,989
Total non-current liabilities	16,716	15,989
Current Liabilities		
Loans and borrowings	806	1,227
Current tax liabilities	385	514
Trade and other payables	2,964	4,275
Contract liabilities	853	2,487
Total current liabilities	5,008	8,503
TOTAL LIABILITIES	21,724	24,492
TOTAL EQUITY AND LIABILITIES	84,510	84,728
Net assets per Share attributable to owners of the Company (RM)⁽²⁾	0.13	0.12

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30
SEPTEMBER 2025⁽¹⁾ (CONTINUED)**

Notes:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Financial Position is disclosed in Note A1 of the notes to this interim financial report and should be read in conjunction with the audited financial statements for the financial year ended 30 June 2025 and the accompanying explanatory notes attached in this interim financial report.
- (2) Net assets per Share is calculated based on the total number of Shares in issue as at the end of the financial period comprising 500,000,000 Shares.

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE QUARTER ENDED 30 SEPTEMBER 2025⁽¹⁾

	Attributable to owners of the Company				Total equity
	Share capital	Exchange reserves	Reorganisation deficit	Retained earnings	
	RM'000	RM'000	RM'000	RM'000	
At 1 July 2024	9,600	63	(1,500)	21,728	29,891
Total comprehensive income for the financial year					
Profit for the financial year	-	-	-	7,797	7,797
Issuance of shares pursuant to IPO	28,000	-	-	-	28,000
Share issuance expenses	(1,245)	-	-	-	(1,245)
Other comprehensive income for the financial year	-	(27)	-	-	(27)
	26,755	(27)	-	7,797	34,525
Acquisition of equity interest from non-controlling interest	-	-	-	-	-
Dividend paid on shares	-	-	-	(4,180)	(4,180)
At 30 June 2025 / 1 July 2025	36,355	36	(1,500)	25,345	60,236
Total comprehensive income for the financial period					
Profit for the financial period	-	-	-	2,557	2,557
Other comprehensive income for the financial period	-	(7)	-	-	(7)
	-	(7)	-	2,557	2,550
Dividend paid on shares	-	-	-	-	-
At 30 September 2025	36,355	29	(1,500)	27,902	62,786

Note:

(1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity is disclosed in Note A1 of the notes to this interim financial report and should be read in conjunction with the audited financial statements for the financial year ended 30 June 2025 and the accompanying explanatory notes attached to this interim financial report

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE QUARTER ENDED 30 SEPTEMBER 2025⁽¹⁾

	Current period to-date 30-Sep-25 RM'000 (Unaudited)	Preceding period to-date 30-Sep-24⁽²⁾ RM'000 (Unaudited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	3,300	N/A
Adjustments for:		
Depreciation of investment properties	11	N/A
Depreciation of property, plant and equipment	309	N/A
Amortisation of intangible assets	2	N/A
Fair value gain on other investment	(23)	N/A
Unrealised foreign exchange loss	7	N/A
Finance costs	186	N/A
Interest income	(264)	N/A
Operating profit before changes in working capital	3,528	N/A
Changes in working capital:		
Inventories	1,494	N/A
Trade and other receivables	(1,676)	N/A
Trade and other payables	(1,311)	N/A
Contract liabilities	(1,633)	N/A
Net cash generated from operations	402	N/A
Income tax paid	(1,315)	N/A
Interest received	264	N/A
NET CASH USED IN OPERATING ACTIVITIES	(649)	N/A
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(913)	N/A
Purchase of intangible assets	(2)	N/A
NET CASH USED IN INVESTING ACTIVITIES	(915)	N/A
CASH FLOWS FROM FINANCING ACTIVITIES		
Drawdown of term loans	830	N/A
Repayment of term loans	(76)	N/A
Repayment of lease liabilities and hire purchase	(168)	N/A
Repayment of bankers' acceptances	(280)	N/A
Interest paid	(186)	N/A
NET CASH GENERATED FROM FINANCING ACTIVITIES	120	N/A
NET DECREASE IN CASH AND CASH EQUIVALENTS	(1,444)	N/A

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE QUARTER ENDED 30 SEPTEMBER 2025⁽¹⁾ (CONTINUED)

	Current period to-date	Preceding period to-date
	30-Sep-25	30-Sep-24⁽²⁾
	RM'000	RM'000
	(Unaudited)	(Unaudited)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL PERIOD	37,628	N/A
Effect of exchange differences on translation	(12)	N/A
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD	36,172	N/A

Notes:

- (1) The basis of preparation of the above Unaudited Condensed Consolidated Statement of Cash Flows is disclosed in Note A1 of the notes to this interim financial report and should be read in conjunction with the audited financial statements for the financial year ended 30 June 2025 and the accompanying explanatory notes attached to this interim financial report.
- (2) There are no available comparative figures as no interim financial report was prepared for the comparative financial period announced, in compliance with the Listing Requirements of Bursa Securities.

N/A - Not Applicable

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**

**A COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134:
INTERIM FINANCIAL REPORTING AND THE LISTING REQUIREMENT EXPLANATORY**

A1 Basis of preparation

The interim financial report of Oasis Home Holding Berhad (the “**Company**”) and its subsidiaries (collectively, the “**Group**”) are unaudited and have been prepared in accordance with the requirements of the MFRS 134 “Interim Financial Reporting” and Appendix 9B of the ACE Market Listing Requirements of Bursa Securities.

This is the third interim financial report for the first quarter ended 30 September 2025 announced by the Company in compliance with the Listing Requirements and as such, there are no comparative figures for the preceding year’s corresponding quarter.

This interim financial report should be read in conjunction with the audited financial statements for the financial year ended 30 June 2025 and the accompanying explanatory notes to this interim financial report.

Statement of compliance

The accounting policies and methods of computation adopted by the Group in this unaudited interim condensed consolidated of financial statements are consistent with audited financial statements of the Group for the financial year ended 30 June 2025. The unaudited interim financial statements of the Group have been prepared in accordance with the MFRSs and International Financial Reporting Standards (“**IFRSs**”).

Adoption of amendments to MFRSs

The Group has adopted the following applicable amendments to the MFRSs for the current financial period:

MFRS 7	Financial Instruments: Disclosures
MFRS 16	Leases
MFRS 101	Presentation of Financial Statements
MFRS 107	Statement of Cash Flows

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

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

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

		Effective for financial periods beginning on or after
<u>New MFRS</u>		
MFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**

A COMPLIANCE WITH MFRS 134: INTERIM FINANCIAL REPORTING AND THE LISTING REQUIREMENT EXPLANATORY (CONTINUED)

A1 Basis of preparation (continued)

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

Amendments/Improvements to MFRSs

		Effective for financial periods beginning on or after
MFRS 1	First-time Adoption of MFRSs	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 107	Statement of Cash Flows	1 January 2026
MFRS 128	Investment in Associates and Joint Ventures	Deferred

The Group plans to adopt the above applicable new MFRS and amendments/ improvements to MFRSs when they become effective and that the adoption of these standards and amendments are not expected to have any material impact on the financial statements of the Group in the period of initial application.

A2 Auditors' report on preceding annual financial statements

The auditors' report on the financial statements of the Group for the financial year ended 30 June 2025 was not subject to any qualification.

A3 Seasonal or cyclical factors

The Group's business is subject to seasonal demand. The demand for products sold by the Group is higher prior to festive seasons such as Hari Raya, Christmas, New Year and Chinese New Year.

A4 Material unusual items

There were no unusual items affecting assets, liabilities, equity, net income or cash flows during the current financial quarter.

A5 Material changes in estimates

There were no material changes in the estimates of amounts reported, which have a material effect on the results for the current financial quarter.

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**

A COMPLIANCE WITH MFRS 134: INTERIM FINANCIAL REPORTING AND THE LISTING REQUIREMENT EXPLANATORY (CONTINUED)

A6 Debt and equity securities

There was no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the current financial quarter.

A7 Dividend paid

There were no dividends paid by the Company during the current financial quarter.

On 21 August 2025, the Company declared a final dividend of 0.40 sen per Share amounting to RM2.00 million in respect of the financial year ended 30 June 2025, which was paid on 22 October 2025. The entitlement to the dividend in respect of deposited securities was determined based on the record of depositors as at 7 October 2025.

A8 Segment information

The unaudited segment information for the individual and cumulative financial quarter ended 30 September 2025 is as follows:

	Individual Quarter 3 months ended		Cumulative Quarter 3 months ended	
	30-Sep-25 RM'000 (Unaudited)	30-Sep-24 ⁽¹⁾ RM'000 (Unaudited)	30-Sep-25 RM'000 (Unaudited)	30-Sep-24 ⁽¹⁾ RM'000 (Audited)
<u>Direct to consumer ("D2C")</u>				
Live commerce	9,906	N/A	9,906	N/A
Third-party e-commerce Marketplace and digital marketing	5,869	N/A	5,869	N/A
Mobile application and website	1,529	N/A	1,529	N/A
Offline sales channels	823	N/A	823	N/A
	18,127	N/A	18,127	N/A
<u>Business to business ("B2B")</u>				
Sales to corporate customers	242	N/A	242	N/A
Total	18,369	N/A	18,369	N/A

Note:

(1) There are no available comparative figures as no interim financial report was prepared for the previous year's corresponding quarter, in compliance with the Listing Requirements of Bursa Securities.

N/A - Not Applicable

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**

A COMPLIANCE WITH MFRS 134: INTERIM FINANCIAL REPORTING AND THE LISTING REQUIREMENT EXPLANATORY (CONTINUED)

A9 Valuation of property, plant and equipment

The Group did not carry out any valuation on its property, plant and equipment during the current financial quarter.

A10 Material events subsequent to the end of the financial quarter

Save as disclosed in Note B5, there was no material event subsequent to the end of the current financial quarter.

A11 Changes in the composition of the Group

There were no changes to the composition of the Group for the current financial quarter.

A12 Contingent liabilities or contingent assets

There were no contingent liabilities or contingent assets in the Group for the current financial quarter.

A13 Capital commitments

Outstanding capital commitments not provided for at the end of the current financial quarter are as follows:

	30-Sep-25	30-Jun-25
	RM'000	RM'000
	(Unaudited)	(Audited)
<u>Authorised and contracted for:</u>		
- Property, plant and equipment	2,076	2,906

A14 Related party transactions

There were no material related party transactions during the current financial quarter.

A15 Fair value of financial instruments

There was no gain or loss arising from fair value changes of the Group's financial liabilities for the current financial quarter.

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**

B ADDITIONAL INFORMATION REQUIRED BY APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES

B1 Review of performance

	Individual Quarter 3 months ended		Cumulative Quarter 3 months ended	
	30-Sep-25 RM'000 (Unaudited)	30-Sep-24 ⁽¹⁾ RM'000 (Unaudited)	30-Sep-25 RM'000 (Unaudited)	30-Sep-24 ⁽¹⁾ RM'000 (Unaudited)
Revenue	18,369	N/A	18,369	N/A
Gross profit ("GP")	8,638	N/A	8,638	N/A
Profit before tax ("PBT")	3,300	N/A	3,300	N/A
Profit after tax ("PAT")	2,557	N/A	2,557	N/A

Note:

(1) There are no available comparative figures as no interim financial report was prepared for the previous year's corresponding quarter, in compliance with the Listing Requirements of Bursa Securities.

N/A - Not Applicable

Current quarter (3 months)

The Group recorded revenue of RM18.37 million for the current financial quarter ended 30 September 2025.

Revenue for the quarter was predominantly contributed by the D2C segment, which accounted for RM18.13 million or 98.7% of total revenue. The B2B segment contributed RM0.24 million or 1.3% of total revenue.

Within the D2C segment, live commerce remained the Group's primary revenue driver, contributing RM9.91 million or 53.9% of total revenue. The second largest contributor under the D2C segment was third-party e-commerce marketplace and digital marketing segment, which generated RM5.87 million or 32.0% of total revenue.

The mobile application and website segment contributed RM1.53 million or 8.3% of total revenue, while offline sales channels accounted for RM0.82 million or 4.5% of total revenue.

The Group reported a GP of RM8.64 million, representing a GP margin of 47.0% for the current financial quarter.

The Group recorded a PBT of RM3.30 million and a PAT of RM2.56 million during the current financial quarter.

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**

B ADDITIONAL INFORMATION REQUIRED BY APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (CONTINUED)

B2 Comparison with immediate preceding quarter's results

	Individual Quarter 3 months ended	
	30-Sep-25	30-Jun-25
	RM'000 (Unaudited)	RM'000 (Audited)
Revenue	18,369	20,330
Gross profit ("GP")	8,638	8,331
Profit before tax ("PBT")	3,300	535
Profit / (Loss) after tax ("PAT / LAT")	2,557	(208)
Listing expenses	-	1,273
Adjusted PAT	2,557	1,065

The Group's revenue decreased by RM1.96 million or 9.6% in the current financial quarter to RM18.37 million from RM20.33 million in the immediate preceding quarter, which was mainly attributable to a decrease in sales from the live commerce segment amounting to RM3.04 million as there were lesser promotional and overseas live sessions conducted during the current financial quarter.

Despite lower revenue, the Group's GP increased by RM0.31 million or 3.7% in the current financial quarter compared to the immediate preceding quarter. The Group's GP margin increased from 41.0% in the immediate preceding quarter to 47.0% in the current financial quarter, primarily driven by the sale of certain wellness products with higher margins.

The Group recorded a PAT of RM2.56 million in the current financial quarter compared to LAT of RM0.21 million in the immediate preceding quarter, resulting in PAT margin of 13.9%. This was mainly attributable to a decrease in advertising expenses during the current financial quarter, higher margins from certain wellness products, as well as the effect of listing expenses that had been recognised in the preceding financial quarter.

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**

**B ADDITIONAL INFORMATION REQUIRED BY APPENDIX 9B OF THE LISTING REQUIREMENTS
OF BURSA SECURITIES (CONTINUED)**

B3 Prospects

Malaysia's economy expanded by 5.2% in the third quarter of 2025 as compared to 4.4% in the previous quarter, according to the Department of Statistics Malaysia. The services sector was the main driver this quarter, supported by positive performances across all other sectors. The services sector remained the main contributor to economic growth, registering an increase of 5.0% as compared to 5.1% recorded in the second quarter of 2025 ("Q2 2025"). The sector's performance was underpinned by the increase in the wholesale & retail trade sub-sector, which grew by 4.8% (Q2 2025: 4.3%), mainly supported by the wholesale and retail trade segments.

The Bank Negara Malaysia Quarterly Bulletin for third quarter of 2025 highlights sustained growth in household spending supported by positive labour market conditions. It projects that growth will remain within the range of 4.0% to 4.8%, driven by resilient domestic demand. Private consumption is expected to continue expanding amid continued growth in wages, further supported by income-related policy measures including minimum wage increment and Civil Servant Salary Revision.

The live commerce segment combining entertainment, real-time interaction, and retail has rapidly evolved from a niche trend into a mainstream sales engine. Livestream shopping on platforms like TikTok, Facebook, and Shopee Live has become a core strategy for brands to create authenticity, build trust, and drive instant conversions.

Key factors fuelling live commerce growth include:

- a) High smartphone penetration and stable high-speed internet nationwide.
- b) Younger demographics preferring interactive, visual shopping experiences.
- c) Shift toward impulsive yet informed buying, influenced by real-time engagement and social proof.
- d) Algorithm-driven reach and personalisation, enabling hosts and creators to connect with target audiences more effectively.

According to Providence Strategic Partners Sdn Bhd, live commerce in Southeast Asia is forecasted to grow at a compound annual growth rate of 42.5% from 2025 to 2027.

Strategic Opportunities

- a) Hybrid Retail Integration

Malaysian consumers increasingly favour a seamless blend of online and offline experiences, from discovering products through live streams to validating them in-store and completing purchases digitally. Retailers who can synchronize inventory, pricing, and promotions across channels will gain significant competitive advantage.

- b) Influencer-Led Commerce Ecosystems

Collaboration with content creators and hosts is evolving beyond short-term campaigns into structured, performance-based partnerships. These micro-influencers serve as trust bridges between brands and consumers.

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**

B ADDITIONAL INFORMATION REQUIRED BY APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (CONTINUED)

B3 Prospects (continued)

c) Artificial Intelligence (“AI”) and Data-Driven Personalisation

Advanced analytics and AI can optimise product recommendations, viewing schedules, and conversion tracking, enabling brands to maximise their visibility across digital touchpoints.

d) Sustainability and Authentic Engagement

Consumers are increasingly drawn to brands that demonstrate transparency, ethical sourcing and local authenticity values that can be powerfully communicated through live interactions.

As a homegrown omni-channel retailer, our Group is well-positioned to capitalise on Malaysia’s accelerating live commerce momentum. Our integrated ecosystem spanning live commerce, proprietary mobile application and website, affiliate marketing, and offline experience centres enables us to connect with customers through multiple, complementary touchpoints. By leveraging data-driven insights, live host training programs, and localised content strategies, we aim to strengthen consumer engagement, enhance brand loyalty, and capture an expanding share of Malaysia’s fast-growing digital lifestyle economy.

B4 Taxation

	Individual Quarter 3 months ended		Cumulative Quarter 3 months ended	
	30-Sep-25 RM’000 (Unaudited)	30-Sep-24 ⁽¹⁾ RM’000 (Unaudited)	30-Sep-25 RM’000 (Unaudited)	30-Sep-24 ⁽¹⁾ RM’000 (Unaudited)
Current tax	459	N/A	459	N/A
Deferred tax	284	N/A	284	N/A
Total tax expense	743	N/A	743	N/A
Effective tax rate (%) ⁽²⁾	22.52%	N/A	22.52%	N/A
Statutory tax rate (%)	24.00%	N/A	24.00%	N/A

Notes:

- (1) There are no available comparative figures as no interim financial report was prepared for the previous year’s corresponding quarter, in compliance with the Listing Requirements of Bursa Securities.
- (2) The effective tax rate of the Group’s current tax charge for the current financial quarter was 22.52%. Compared to the statutory tax rate of 24%, the lower effective tax rate recorded for the current financial quarter was mainly attributable to higher capital allowance claims utilisation, which reduced the Group’s overall taxable income.

N/A - Not Applicable

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**

B ADDITIONAL INFORMATION REQUIRED BY APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (CONTINUED)

B5 Status of corporate proposals and utilisation of proceeds

- (A) Further to the completion of the Company's Initial Public Offering ("IPO") on the ACE Market of Bursa Securities on 28 May 2025, the Company raised gross proceeds amounting to RM28.00 million. As at 20 November 2025, RM10.27 million of the total proceeds raised has been utilised as follows:

	Proposed utilisation	Actual utilisation	Deviation	Balance unutilised	Estimated timeframe for utilisation upon completion of the IPO
	RM'000	RM'000	RM'000	RM'000	
Expansion of live commerce sales channel	13,700	(2,862)	-	10,838	Within 18 months
Set-up of own fulfilment centre	3,600	-	-	3,600	Within 24 months
Working capital	4,300	(3,067)	56	1,289	Within 12 months
Set-up of new HQ	2,000	-	-	2,000	Within 18 months
Listing expenses	4,400	(4,344)	⁽¹⁾ (56)	-	Within 3 months
	28,000	(10,273)	-	17,727	

Note:

- (1) Excess amount attributable to lower listing expenses incurred. The amount shall be reallocated to working capital as disclosed in the Company's prospectus dated 25 April 2025 ("**Prospectus**").

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

- (B) On 4 August 2025, Oasis Wellness International Sdn Bhd. ("**OWISB**"), a wholly-owned subsidiary of the Company entered into a joint venture agreement with GIMCare (M) Sdn Bhd. ("**GIMCare**") to establish a joint venture company ("**JV Company A**"). The purpose of JV Company A is to collaborate in managing, operating, researching, and developing wellness products and other related businesses and subsequently, the marketing of the products.

The intended issued and paid-up share capital of JV Company A shall be RM500,000 comprising 500,000 ordinary shares to be paid by each parties in accordance with their respective proportion of equity interest in the joint venture company.

Party	% of equity interest	Number of ordinary shares	Issued share capital (RM)
OWISB	51%	255,000	255,000
GIMCare	49%	245,000	245,000
Total	100%	500,000	500,000

This joint venture represents a strategic initiative to support the Group in its continued expansion in the wellness segment. By leveraging GIMCare's marketing expertise and established e-commerce presence in Malaysia, this collaboration aims to accelerate the Group's brand penetration and broaden its customer base.

The joint venture was completed in the third quarter of 2025.

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B ADDITIONAL INFORMATION REQUIRED BY APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (CONTINUED)

B5 Status of corporate proposals and utilisation of proceeds (continued)

- (C) On 17 September 2025, OWISB entered into a joint venture agreement with CTG JV Malaysia Sdn. Bhd. (“**CTG**”) to establish a joint venture company (“**JV Company B**”) for the purpose of collaborating in conducting livestreaming services for the sales of wellness products under the brands “Mformula”, “ESSENCARE RECOVERY” and “NINOKO” and related businesses.

The intended issued and paid-up share capital of JV Company B shall be RM500,000 comprising 500,000 ordinary shares to be paid by each parties in accordance with their respective proportion of equity interest in the joint venture company.

Party	% of equity interest	Number of ordinary shares	Issued share capital (RM)
OWISB	51%	255,000	255,000
CTG	49%	245,000	245,000
Total	100%	500,000	500,000

This joint venture represents a strategic initiative that enables the Group to strengthen its footprint in the fast-growing livestream commerce segment. The partnership leverages OWISBs’ expertise in product and content development with CTG’s established brand ownership and operational capabilities, thereby enhancing the Group’s growth prospects and market reach.

Barring any unforeseen circumstances, the joint venture is expected to be completed by the fourth quarter of 2025.

B6 Borrowings

The Group’s borrowings as at 30 September 2025 and 30 June 2025 are secured, interest-bearing and denominated in RM. Total outstanding borrowings stood at RM17.52 million and RM17.22 million respectively, details of which are set out below:

	As at 30 Sep 2025 RM’000 (Unaudited)	As at 30 June 2025 RM’000 (Audited)
Current liabilities		
Term loans	267	343
Lease liabilities and hire purchase payables	539	604
Bankers’ acceptance	-	280
Non-current liabilities		
Term loans	15,508	14,678
Lease liabilities and hire purchase payables	1,208	1,311
Total borrowings	17,522	17,216

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B ADDITIONAL INFORMATION REQUIRED BY APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (CONTINUED)

B7 Profit forecast / Profit guarantee

The Group did not issue any profit forecast or profit guarantee in any public documents for the current financial quarter.

B8 Material litigation

The Group has no outstanding material litigation as at the date of this interim report.

B9 Dividend

On 21 August 2025, the Company declared a final dividend of 0.40 sen per Share amounting to RM2.00 million in respect of the financial year ended 30 June 2025, which was paid on 22 October 2025. The entitlement to the dividend in respect of deposited securities was determined based on the record of depositors as at 7 October 2025.

B10 Earnings per Share

Basic earnings per Share

The basic earnings per share for the current financial quarter is based on the PAT attributable to owners of the Company for the financial period and the weighted average number of Shares outstanding during the financial period, calculated as follows:

	Individual Quarter 3 months ended		Cumulative Quarter 3 months ended	
	30-Sep-25 (Unaudited)	30-Sep-24 ⁽¹⁾ (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-24 ⁽¹⁾ (Unaudited)
PAT attributable to owners of the Company (RM'000)	2,557	N/A	2,557	N/A
Weighted average number of Shares ('000) ⁽²⁾	500,000	N/A	500,000	N/A
Basic and diluted earnings per Share (sen)	0.51	N/A	0.51	N/A

Notes:

- (1) There are no available comparative figures as no interim financial report was prepared for the previous year's corresponding quarter, in compliance with the Listing Requirements of Bursa Securities.
- (2) Basic and diluted earnings per Share is calculated based on the weighted average number of Shares at the end of the financial period comprising 500,000,000 Shares.

N/A - Not Applicable

Diluted earnings per Share

The Group has no dilutive potential ordinary shares. As such, there is no dilution effect on the earnings per share of the Group.

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**

B ADDITIONAL INFORMATION REQUIRED BY APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (CONTINUED)

B11 Profit before taxation

	Individual Quarter 3 months ended		Cumulative Quarter 3 months ended	
	30-Sep-25 RM'000 (Unaudited)	30-Sep-24 ⁽¹⁾ RM'000 (Unaudited)	30-Sep-25 RM'000 (Unaudited)	30-Sep-24 ⁽¹⁾ RM'000 (Unaudited)
Auditors' remuneration - statutory audit:				
- Baker Tilly Monteiro Heng PLT	35	N/A	35	N/A
- Other auditors	3	N/A	3	N/A
Depreciation of:				
- Property, plant and equipment	309	N/A	309	N/A
- Investment properties	11	N/A	11	N/A
Amortisation of intangible assets	2	N/A	2	N/A
Interest income	(264)	N/A	(264)	N/A
Interest expenses	186	N/A	186	N/A
Short-term leases expenses	26	N/A	26	N/A
Gain on foreign exchange	(4)	N/A	(4)	N/A
Fair value gain on other investment	(23)	N/A	(23)	N/A
Miscellaneous income	(46)	N/A	(46)	N/A
Rental income	(33)	N/A	(33)	N/A
Unrealised foreign exchange loss	7	N/A	7	N/A

Note:

(1) There are no available comparative figures as no interim financial report was prepared for the previous year's corresponding quarter, in compliance with the Listing Requirements of Bursa Securities.

N/A - Not Applicable

Other disclosure items pursuant to Appendix 9B, Note 16 of the Listing Requirements are not applicable.

By order of the Board of Directors
Oasis Home Holding Berhad
27 November 2025