

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

SECOND QUARTER ENDED 31 DECEMBER 2025

25 FEBRUARY 2026

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE SECOND QUARTER ENDED 31 DECEMBER 2025**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME FOR THE QUARTER ENDED 31 DECEMBER 2025⁽¹⁾**

	Individual Quarter 3 months ended		Cumulative Quarter 6 months ended	
	31-Dec-25 RM'000 (Unaudited)	31-Dec-24 ⁽²⁾ RM'000 (Unaudited)	31-Dec-25 RM'000 (Unaudited)	31-Dec-24 ⁽²⁾ RM'000 (Unaudited)
Revenue	21,106	N/A	39,475	N/A
Cost of sales	(10,924)	N/A	(20,655)	N/A
Gross profit ("GP")	10,182	N/A	18,820	N/A
Other income	1,215	N/A	1,586	N/A
Administrative expenses	(4,115)	N/A	(7,691)	N/A
Selling and distribution expenses	(2,250)	N/A	(4,197)	N/A
Operating profit	5,032	N/A	8,518	N/A
Finance costs	(177)	N/A	(364)	N/A
Profit before tax ("PBT")	4,855	N/A	8,154	N/A
Income tax expense	(1,453)	N/A	(2,195)	N/A
Profit for the financial period ("PAT")	3,402	N/A	5,959	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	(20)	N/A	(28)	N/A
Other comprehensive income for the financial period	(20)	N/A	(28)	N/A
Total comprehensive income for the financial period	3,382	N/A	5,931	N/A
Profit attributable to:				
Owners of the Group	3,029	N/A	5,586	N/A
Non-controlling interests	373	N/A	373	N/A
	3,402	N/A	5,959	N/A
Total comprehensive income attributable to:				
Owner of the Group	3,009	N/A	5,558	N/A
Non-controlling interests	373	N/A	373	N/A
	3,382	N/A	5,931	N/A
Basic and diluted earnings per share (sen)⁽³⁾	0.61	N/A	1.12	N/A

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE SECOND QUARTER ENDED 31 DECEMBER 2025**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME FOR THE QUARTER ENDED 31 DECEMBER 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 SECOND QUARTER ENDED 31 DECEMBER 2025**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025⁽¹⁾

	As at 31-Dec-25	As at 30-Jun-25
	RM'000	RM'000
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	23,516	22,892
Investment property	2,956	2,977
Intangible assets	71	68
Deferred tax assets	669	619
Other investment	2,138	2,099
Total non-current assets	29,350	28,655
Current assets		
Inventories	9,414	10,097
Current tax assets	2,878	3,360
Trade and other receivables	12,997	4,988
Cash and short-term deposits	37,276	37,628
Total current assets	62,565	56,073
TOTAL ASSETS	91,915	84,728
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	36,355	36,355
Reserves	(1,492)	(1,464)
Retained earnings	28,931	25,345
	63,794	60,236
Non-controlling interests	863	-
TOTAL EQUITY	64,657	60,236
Non-current liabilities		
Loans and borrowings	16,736	15,989
Total non-current liabilities	16,736	15,989
Current Liabilities		
Loans and borrowings	682	1,227
Current tax liabilities	885	514
Trade and other payables	5,750	4,275
Contract liabilities	3,205	2,487
Total current liabilities	10,522	8,503
TOTAL LIABILITIES	27,258	24,492
TOTAL EQUITY AND LIABILITIES	91,915	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 SECOND QUARTER ENDED 31 DECEMBER 2025**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31
DECEMBER 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 SECOND QUARTER ENDED 31 DECEMBER 2025**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE QUARTER ENDED 31 DECEMBER 2025⁽¹⁾

	Attributable to owners of the Company				Non- controlling interests	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	-	-	-	5,586	373	5,959
Other comprehensive income for the financial period	-	(28)	-	-	-	(28)
	-	(28)	-	5,586	373	5,931
Transaction with owners						
Issuance of ordinary shares	-	-	-	-	490	490
Dividend paid on shares	-	-	-	(2,000)	-	(2,000)
	-	-	-	(2,000)	490	(1,510)
At 31 December 2025	36,355	8	(1,500)	28,931	863	64,657

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 SECOND QUARTER ENDED 31 DECEMBER 2025**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE QUARTER
ENDED 31 DECEMBER 2025⁽¹⁾**

	Current period to-date	Preceding period to-date
	31-Dec-25	31-Dec-24 ⁽²⁾
	RM'000	RM'000
	(Unaudited)	(Unaudited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	8,154	N/A
Adjustments for:		
Depreciation of investment properties	21	N/A
Depreciation of property, plant and equipment	628	N/A
Amortisation of intangible assets	5	N/A
Fair value gain on other investment	(39)	N/A
Unrealised foreign exchange loss	54	N/A
Finance costs	364	N/A
Interest income	(521)	N/A
Operating profit before changes in working capital	8,666	N/A
Changes in working capital:		
Inventories	683	N/A
Trade and other receivables	(8,012)	N/A
Trade and other payables	1,434	N/A
Contract liabilities	718	N/A
Net cash generated from operations	3,489	N/A
Income tax refund	945	N/A
Income tax paid	(2,338)	N/A
Interest received	521	N/A
NET CASH FROM OPERATING ACTIVITIES	2,617	N/A
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(1,101)	N/A
Purchase of intangible assets	(9)	N/A
NET CASH USED IN INVESTING ACTIVITIES	(1,110)	N/A
CASH FLOWS FROM FINANCING ACTIVITIES		
Drawdown of term loans	830	N/A
Repayment of term loans	(162)	N/A
Repayment of lease liabilities	(336)	N/A
Repayment of bankers' acceptances	(280)	N/A
Proceeds from issuance of ordinary shares	490	N/A
Interest paid	(364)	N/A
Dividends paid	(2,000)	N/A
NET CASH USED IN FINANCING ACTIVITIES	(1,822)	N/A

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE SECOND QUARTER ENDED 31 DECEMBER 2025**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE QUARTER ENDED 31 DECEMBER 2025⁽¹⁾ (CONTINUED)

	Current period to-date	Preceding period to-date
	31-Dec-25	31-Dec-24⁽²⁾
	RM'000	RM'000
	(Unaudited)	(Unaudited)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(315)	N/A
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL PERIOD	37,628	N/A
Effect of exchange differences on translation	(37)	N/A
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD	37,276	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 SECOND QUARTER ENDED 31 DECEMBER 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 fourth interim financial report for the second quarter ended 31 December 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 SECOND QUARTER ENDED 31 DECEMBER 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 SECOND QUARTER ENDED 31 DECEMBER 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

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 31 December 2025 is as follows:

	Individual Quarter 3 months ended		Cumulative Quarter 6 months ended	
	31-Dec-25 RM'000 (Unaudited)	31-Dec-24 ⁽¹⁾ RM'000 (Unaudited)	31-Dec-25 RM'000 (Unaudited)	31-Dec-24 ⁽¹⁾ RM'000 (Unaudited)
<u>Direct to consumer ("D2C")</u>				
Live commerce	10,236	N/A	20,142	N/A
Third-party e-commerce marketplace & digital marketing	7,861	N/A	13,730	N/A
Mobile application and website	2,054	N/A	3,583	N/A
Offline sales channels	392	N/A	1,215	N/A
	20,543	N/A	38,670	N/A
<u>Business to business ("B2B")</u>				
Sales to corporate customers	563	N/A	805	N/A
Total	21,106	N/A	39,475	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 SECOND QUARTER ENDED 31 DECEMBER 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:

	31-Dec-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 SECOND QUARTER ENDED 31 DECEMBER 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 6 months ended	
	31-Dec-25 RM'000 (Unaudited)	31-Dec-24 ⁽¹⁾ RM'000 (Unaudited)	31-Dec-25 RM'000 (Unaudited)	31-Dec-24 ⁽¹⁾ RM'000 (Unaudited)
Revenue	21,106	N/A	39,475	N/A
Gross profit ("GP")	10,182	N/A	18,820	N/A
Profit before tax ("PBT")	4,855	N/A	8,154	N/A
Profit after tax ("PAT")	3,402	N/A	5,959	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 RM21.11 million for the current financial quarter ended 31 December 2025.

Revenue for the quarter was predominantly contributed by the D2C segment, which accounted for RM20.54 million or 97.3% of total revenue. The B2B segment contributed RM0.57 million or 2.7% of total revenue.

Within the D2C segment, live commerce remained the Group's primary revenue driver, contributing RM10.24 million or 48.5% of total revenue. The second largest contributor under the D2C segment was third-party e-commerce marketplace and digital marketing segment, which generated RM7.86 million or 37.2% of total revenue.

The mobile application and website segment contributed RM2.05 million or 9.7% of total revenue, while offline sales channels accounted for RM0.39 million or 1.9% of total revenue.

The Group reported a GP of RM10.18 million, representing a GP margin of 48.2% for the current financial quarter.

The Group recorded a PBT of RM4.86 million and a PAT of RM3.40 million during the current financial quarter.

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE SECOND QUARTER ENDED 31 DECEMBER 2025**

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

B1 Review of performance (continued)

Cumulative quarter (6 months)

For the 6-month financial period ended 31 December 2025, the Group recorded a total revenue of RM39.48 million.

The Group's revenue was primarily driven by the D2C segment, which contributed RM38.67 million or 98.0% of total revenue, while the remaining RM0.81 million or 2.0% of total revenue was derived from the B2B segment.

Within the D2C segment, live commerce continued to be the Group's core revenue contributor, generating RM20.14 million or 51.0% of total revenue, mainly driven by the Group's efforts in introducing new products to its customer through routine live commerce sessions.

Third-party e-commerce marketplace and digital marketing contributed RM13.73 million or 34.8% of total revenue as the Group intensified digital marketing efforts across various social media platforms and social media campaigns to expand its customer reach and engagement.

The Group's mobile application and website contributed RM3.58 million or 9.1% of total revenue, while offline sales channels generated RM1.22 million or 3.1% of total revenue. The relatively lower contribution from these channels was due to consumers' preference to shop during live commerce sessions, which offer a more immersive and interactive shopping experience.

The Group achieved a GP of RM18.82 million for the six-month financial period ended 31 December 2025, translating to a GP margin of 47.7%, which is primarily contributed by favourable margins of wellness products marketed and sold during the period.

The Group reported PBT of RM8.15 million and PAT of RM5.96 million, reflecting the Group's continued profitability driven by strong revenue performance and effective cost management throughout the financial period.

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE SECOND QUARTER ENDED 31 DECEMBER 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		Changes	
	31-Dec-25	30-Sep-25	RM'000	%
	RM'000 (Unaudited)	RM'000 (Unaudited)		
Revenue	21,106	18,369	2,737	14.9%
GP	10,182	8,638	1,544	17.9%
PBT	4,855	3,300	1,555	47.1%
PAT	3,402	2,557	845	33.0%

The Group's revenue increased by RM2.74 million or 14.9% in the current financial quarter to RM21.11 million from RM18.37 million in the immediate preceding quarter. The increase was mainly attributable to higher sales from third-party e-commerce marketplace and digital marketing channels during the quarter, supported by seasonal promotional activities ie "11.11" and "12.12" promotions.

Driven by higher revenue in the current financial quarter, the Group's GP increased by RM1.54 million or 17.9% to RM10.18 million, compared with RM8.64 million in the immediate preceding quarter. The Group's GP margin also improved from 47.0% in the immediate preceding quarter to 48.2% in the current financial quarter, mainly due to better cost control over freight charges and improved management of material costs.

The Group recorded a PAT of RM3.40 million in the current financial quarter, compared with PAT of RM2.56 million in the immediate preceding quarter. This resulted in a PAT margin of 16.1%. The improvement was mainly attributable to lower withholding tax incurred during the current financial quarter due to reduced payments to overseas advertisers, as well as tighter cost-control measures of the others office expenses.

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE SECOND QUARTER ENDED 31 DECEMBER 2025**

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

B3 Prospects

Malaysia's economy maintained a strong performance in the fourth quarter of 2025 ("Q4 2025"), recording a growth of 6.3%, as compared to 5.4% in the preceding quarter, according to the Department of Statistics Malaysia. During Q4 2025, all supply side sectors experienced better growth, with the services and manufacturing sectors continuing to drive overall performance. The services sector further expanded to 6.3% in Q4 2025, as compared to 5.5% in the previous quarter. The favourable performance was underpinned by positive growth in all sub-sectors, especially the wholesale and retail trade sub-sector, which grew by 5.7%.

The Bank Negara Malaysia ("BNM") Quarterly Bulletin Q4 2025 highlights higher growth in household spending supported by positive labour market conditions and policy measures. Services sector recorded a growth of 6.3% in Q4 2025 as compared to 5.5% in the previous quarter, mainly driven by consumer-related subsectors, government services and ICT subsector. Growth projection in 2026 is expected to be within the range of 4.0% to 4.5%, driven by resilient domestic demand and exports. Private consumption is expected to continue expanding amid continued growth in wages as well as sustained policy measures, further supported by resilient external sector as well as income-related policy measures including Phase 2 of the Civil Servant Salary Revision. Additionally, cash transfers, such as Sumbangan Tunai Rahmah and Sumbangan Asas Rahmah as well as BUDI95 would provide support to household spending.

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 SECOND QUARTER ENDED 31 DECEMBER 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 6 months ended	
	31-Dec-25 RM’000 (Unaudited)	31-Dec-24 ⁽¹⁾ RM’000 (Unaudited)	31-Dec-25 RM’000 (Unaudited)	31-Dec-24 ⁽¹⁾ RM’000 (Unaudited)
Current tax	1,789	N/A	2,247	N/A
Deferred tax	(336)	N/A	(52)	N/A
Total tax expense	1,453	N/A	2,195	N/A
Effective tax rate (%) ⁽²⁾	29.93%	N/A	26.92%	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 and period was 29.93% and 26.92%, respectively. Compared to the statutory tax rate of 24%, the higher effective tax rate recorded was mainly due to adjustments arising from the finalisation of prior year tax computations.

N/A - Not Applicable

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE SECOND QUARTER ENDED 31 DECEMBER 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 18 February 2026, RM11.52 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	(4,048)	-	9,652	Within 18 months
Set-up of own fulfilment centre	3,600	-	-	3,600	Within 24 months
Working capital	4,300	(3,128)	56	1,228	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	(11,520)	-	16,480	

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.

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE SECOND QUARTER ENDED 31 DECEMBER 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 (continued)

- (B) 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.

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

B6 Borrowings

The Group’s borrowings as at 31 December 2025 and 30 June 2025 are secured, interest-bearing and denominated in RM. Total outstanding borrowings stood at RM17.42 million and RM17.22 million respectively, details of which are set out below:

	As at 31 Dec 2025 RM’000 (Unaudited)	As at 30 June 2025 RM’000 (Audited)
Current liabilities		
Term loans	181	343
Lease liabilities and hire purchase payables	501	604
Bankers’ acceptance	-	280
Non-current liabilities		
Term loans	15,508	14,678
Lease liabilities and hire purchase payables	1,228	1,311
Total borrowings	17,418	17,216

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE SECOND QUARTER ENDED 31 DECEMBER 2025**

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

No dividend was declared during the current financial quarter ended 31 December 2025.

Subsequently on 25 February 2026, the Group declared an interim single tier dividend of 0.40 sen per Share amounting to RM2.00 million in respect of the financial year ending 30 June 2026. This entitlement shall be paid on 27 March 2026 to holders of Shares based on the Record of Depositors as at 12 March 2026.

B10 Earnings per Share

Basic earnings per Share

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

	Individual Quarter 3 months ended		Cumulative Quarter 6 months ended	
	31-Dec-25 (Unaudited)	31-Dec-24 ⁽¹⁾ (Unaudited)	31-Dec-25 (Unaudited)	31-Dec-24 ⁽¹⁾ (Unaudited)
PAT attributable to owners of the Company (RM'000)	3,029	N/A	5,586	N/A
Weighted average number of Shares ('000) ⁽²⁾	500,000	N/A	500,000	N/A
Basic and diluted earnings per Share (sen)	0.61	N/A	1.12	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 quarter/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 SECOND QUARTER ENDED 31 DECEMBER 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 6 months ended	
	31-Dec-25 RM'000 (Unaudited)	31-Dec-24 ⁽¹⁾ RM'000 (Unaudited)	31-Dec-25 RM'000 (Unaudited)	31-Dec-24 ⁽¹⁾ RM'000 (Unaudited)
Auditors' remuneration				
• statutory audit:				
- Baker Tilly Monteiro Heng PLT	33	N/A	69	N/A
- Other auditors	11	N/A	14	N/A
Depreciation of:				
• Property, plant and equipment	319	N/A	628	N/A
• Investment properties	11	N/A	21	N/A
Amortisation of intangible assets	3	N/A	5	N/A
Interest income	(257)	N/A	(521)	N/A
Interest expenses	177	N/A	364	N/A
Short-term leases expenses	40	N/A	65	N/A
Fair value gain on other investment	(15)	N/A	(39)	N/A
Miscellaneous income	(870)	N/A	(916)	N/A
Rental income	(33)	N/A	(66)	N/A
Realised foreign exchange gain	(33)	N/A	(37)	N/A
Unrealised foreign exchange loss	47	N/A	54	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
25 February 2026