



OASIS HOME HOLDING BERHAD

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

UNAUDITED INTERIM FINANCIAL REPORT

FOR

THIRD QUARTER ENDED 31 MARCH 2025

22 MAY 2025

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2025**

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

	Individual Quarter 3 months ended		Cumulative Quarter 9 months ended	
	31-Mar-25	31-Mar-24⁽²⁾	31-Mar-25	31-Mar-24⁽²⁾
	RM'000	RM'000	RM'000	RM'000
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
Revenue	13,002	N/A	52,056	N/A
Cost of sales	(5,256)	N/A	(27,243)	N/A
Gross profit	7,746	N/A	24,813	N/A
Other income	223	N/A	627	N/A
Administrative expenses ⁽³⁾	(3,511)	N/A	(9,541)	N/A
Selling and distribution expenses	(856)	N/A	(4,427)	N/A
Operating profit	3,602	N/A	11,472	N/A
Finance costs	(179)	N/A	(479)	N/A
Profit before tax	3,423	N/A	10,993	N/A
Income tax expense	(955)	N/A	(2,988)	N/A
Profit for the financial period	2,468	N/A	8,005	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	2	N/A	(25)	N/A
Other comprehensive income for the financial period	2	N/A	(25)	N/A
Total comprehensive income for the financial period	2,470	N/A	7,980	N/A
Profit attributable to:				
Owners of the Group	2,468	N/A	8,005	N/A
Total comprehensive income attributable to:				
Owner of the Group	2,470	N/A	7,980	N/A
Basic and diluted earnings per share (sen)⁽⁴⁾	0.49	N/A	1.60	N/A

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME FOR THE QUARTER ENDED 31 MARCH 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 Accountants' Report as disclosed in the Prospectus of Oasis Home Holding Berhad ("**Oasis Home Holding**" or the "**Company**") dated 25 April 2025 ("**Prospectus**") 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 comparative financial period announced, in compliance with the ACE Market Listing Requirements ("**Listing Requirements**") of Bursa Malaysia Securities Berhad ("**Bursa Securities**").
- (3) Administrative expenses included one-off initial public offering ("**IPO**") expenses of RM0.13 million and RM0.17 million incurred during the individual and cumulative quarter ended 31 March 2025 respectively.
- (4) Basic and diluted earnings per share is calculated based on the expected number of ordinary shares in the Company ("**Shares**") comprising 500,000,000 Shares upon completion the IPO.

N/A - Not Applicable

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2025**

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

	As at 31-Mar-25	As at 30-Jun-24
	RM'000	RM'000
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	17,798	13,773
Investment property	2,988	3,020
Intangible assets	48	53
Deferred tax assets	638	1,143
Other investment	2,069	2,024
Total non-current assets	23,541	20,013
Current assets		
Inventories	7,792	5,930
Current tax assets	2,889	400
Trade and other receivables	6,614	4,765
Cash and short-term deposits	14,527	19,339
Total current assets	31,822	30,434
TOTAL ASSETS	55,363	50,447
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	9,600	9,600
Reserves	(1,462)	(1,437)
Retained earnings	25,553	21,728
TOTAL EQUITY	33,691	29,891
Non-current liabilities		
Loans and borrowings	15,654	12,055
Deferred tax liabilities	-	*
Total non-current liabilities	15,654	12,055
Current Liabilities		
Loans and borrowings	882	863
Current tax liabilities	668	161
Trade and other payables	1,542	2,380
Contract liabilities	2,926	5,097
Total current liabilities	6,018	8,501
TOTAL LIABILITIES	21,672	20,556
TOTAL EQUITY AND LIABILITIES	55,363	50,447
Net assets per Share attributable to owners of the Company (RM)⁽²⁾	0.07	0.06

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2025**

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

Notes:

* Amount is less than RM1,000.

- (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 Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached in this interim financial report.
- (2) Net assets per share is calculated based on the expected number of Shares comprising 500,000,000 Shares upon completion of the IPO.

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2025**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE QUARTER ENDED 31 MARCH 2025^{(1) (2)}

	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	RM'000	RM'000
At 1 July 2023	9,600	57	(1,500)	15,892	389	24,438
Total comprehensive income for the financial year						
Profit for the financial year	-	-	-	8,026	41	8,067
Other comprehensive income for the financial year	-	6	-	-	-	6
	-	6	-	8,026	41	8,073
Acquisition of equity interest from non-controlling interest	-	-	-	130	(430)	(300)
Dividend paid on shares	-	-	-	(2,320)	-	(2,320)
At 30 June 2024 / 1 July 2024	9,600	63	(1,500)	21,728	-	29,891
Total comprehensive income for the financial period						
Profit for the financial period	-	-	-	8,005	-	8,005
Other comprehensive income for the financial period	-	(25)	-	-	-	(25)
	-	(25)	-	8,005	-	7,980
Dividend paid on shares	-	-	-	(4,180)	-	(4,180)
At 31 March 2025	9,600	38	(1,500)	25,553	-	33,691

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2025**

Notes:

- (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 Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached to this interim financial report.
- (2) There are no available comparative figures for the preceding corresponding quarter as no interim financial report was prepared for the comparative financial period announced, in compliance with the Listing Requirements of Bursa Securities.

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2025**

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

	Current period to-date	Preceding period to-date
	31-Mar-25	31-Mar-24⁽¹⁾
	RM'000	RM'000
	(Unaudited)	(Unaudited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	10,993	N/A
Adjustments for:		
Depreciation of investment properties	32	N/A
Depreciation of property, plant and equipment	938	N/A
Amortisation of intangible assets	5	N/A
Gain on lease modification	(11)	N/A
Fair value gain on other investment	(45)	N/A
Gain on disposal of property, plant and equipment	(101)	N/A
Unrealised foreign exchange loss	88	N/A
Finance costs	479	N/A
Interest income	(226)	N/A
Operating profit before changes in working capital	12,152	N/A
Changes in working capital:		
Inventories	(1,862)	N/A
Trade and other receivables	(2,099)	N/A
Trade and other payables	(888)	N/A
Contract liabilities	(2,169)	N/A
Net cash generated from operations	5,134	N/A
Income tax paid	(4,466)	N/A
Interest received	226	N/A
NET CASH FROM OPERATING ACTIVITIES	894	N/A
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(143)	N/A
Proceeds from disposal of property, plant and equipment	78	N/A
NET CASH USED IN INVESTING ACTIVITIES	(65)	N/A
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of term loans	(224)	N/A
Repayment of lease liabilities	(696)	N/A
Interest paid	(479)	N/A
Dividends paid	(4,180)	N/A
NET CASH USED IN FINANCING ACTIVITIES	(5,579)	N/A
NET DECREASE IN CASH AND CASH EQUIVALENTS	(4,750)	N/A

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2025**

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

	Current period to-date	Preceding period to-date
	31-Mar-25	31-Mar-24⁽¹⁾
	RM'000	RM'000
	(Unaudited)	(Unaudited)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL PERIOD	19,339	N/A
Effect of exchange differences on translation	(62)	N/A
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD	14,527	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 Accountants' Report as disclosed in the Prospectus 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 THIRD QUARTER ENDED 31 MARCH 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 and its subsidiaries (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 first interim financial report for the third quarter ended 31 March 2025 announced by the Group in compliance with the Listing Requirements and as such, there are no comparative figures for the preceding year’s corresponding quarter.

The interim financial report should be read in conjunction with the Accountants’ Report as disclosed in the Prospectus 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 those adopted in the Accountants’ Report as disclosed in the Prospectus. 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/improvements 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 THIRD QUARTER ENDED 31 MARCH 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/improvements 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 121	The Effects of Changes in Foreign Exchange Rates	1 January 2025
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

Oasis Home Holding was incorporated in Malaysia under the Companies Act, 2016 on 30 March 2021, as a private limited company under the name of Oasis Home Holding Sdn. Bhd. and was converted to a public limited company on 27 February 2024.

The auditors' report of the Group for the financial year ended 30 June 2024 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.

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2025**

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

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.

A6 Debt and equity securities

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

On 17 March 2025, the Company carried out a subdivision of the entire issued Shares of 4,000,000 Shares into 400,000,000 Shares (i.e. subdivision of every 1 existing Share into 100 subdivided Shares).

A7 Dividend paid

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

A8 Segment information

The unaudited segment information for the individual and cumulative quarter ended 31 March 2025 is as follows:

	Individual Quarter 3 months ended		Cumulative Quarter 9 months ended	
	31-Mar-25	31-Mar-24⁽¹⁾	31-Mar-25	31-Mar-24⁽¹⁾
	RM'000	RM'000	RM'000	RM'000
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
<u>Direct to consumer ("D2C segment")</u>				
Live commerce	7,282	N/A	35,066	N/A
Mobile application and website	1,180	N/A	4,441	N/A
Third-party e-commerce marketplaces and digital marketing	3,717	N/A	10,385	N/A
Offline sales channels	364	N/A	1,259	N/A
	12,543	N/A	51,151	N/A
<u>Business to business ("B2B segment")</u>				
Sales to corporate customers	459	N/A	905	N/A
Total	13,002	N/A	52,056	N/A

Note:

(1) 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

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
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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 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-Mar-25
	RM'000
	(Unaudited)
<u>Authorised and contracted for:</u>	
- Purchase of property	3,529
- Construction of new headquarters	4,233
	<u>7,762</u>

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 assets and liabilities for the current financial quarter.

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 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 9 months ended	
	31-Mar-25	31-Mar-24⁽¹⁾	31-Mar-25	31-Mar-24⁽¹⁾
	RM'000	RM'000	RM'000	RM'000
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
Revenue	13,002	N/A	52,056	N/A
Gross profit ("GP")	7,746	N/A	24,813	N/A
Profit before tax ("PBT")	3,423	N/A	10,993	N/A
Profit after tax ("PAT")	2,468	N/A	8,005	N/A

Note:

- (1) 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

Current quarter (3 months)

The Group recorded revenue of RM13.00 million for the current financial quarter ended 31 March 2025.

Revenue for the quarter was predominantly contributed by the D2C segment, which accounted for RM12.54 million or 96.5% of total revenue. The B2B segment contributed RM0.46 million or 3.5%.

Within the D2C segment, live commerce remained the Group's primary revenue driver, contributing RM7.28 million or 56.0% of total revenue. The second largest contributor under D2C segment was the third-party e-commerce marketplaces and digital marketing segment, which generated RM3.72 million or 28.6% of total revenue.

The mobile application and website segment contributed RM1.18 million or 9.1%, while offline sales channels accounted for RM0.36 million or 2.8%.

The Group reported a GP of RM7.75 million, representing a GP margin of 59.6%. The higher margin recorded during the current financial quarter under review is primarily due to better margins for wellness products sold during the financial quarter 31 March 2025.

PBT and PAT for the financial quarter under review stood at RM3.42 million and RM2.47 million, respectively.

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2025**

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

B1 Review of performance (continued)

Cumulative quarter (9 months)

For the nine-month financial period ended 31 March 2025, the Group recorded total revenue of RM52.06 million.

The Group's revenue was primarily driven by the D2C segment, which contributed RM51.15 million or 98.3% of total revenue. The remaining RM0.91 million or 1.7% was derived from the B2B segment.

Within the D2C segment, live commerce continued to be the Group's core revenue contributor, generating RM35.07 million or 67.4% of total revenue, mainly driven by the Group's efforts in introducing new products to its customer through its routine live commerce sessions.

Third-party e-commerce marketplaces and digital marketing contributed RM10.38 million or 20.0% of total revenue. This is due to the Group's 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 segment contributed RM4.44 million or 8.5% of total revenue, while offline sales channels generated RM1.26 million or 2.4%. The relatively lower contribution from these channels was due to consumer preference for live commerce platforms, which offer a more immersive and interactive shopping experience.

The Group achieved a GP of RM24.81 million for the period, translating to a GP margin of 47.6%. The higher GP margin recorded is primarily due to better margins for home and living products marketed and sold during the financial period ended 31 March 2025.

PBT and profit after tax PAT stood at RM10.99 million and RM8.01 million, respectively.

B2 Comparison with immediate preceding quarter's results

There are no available comparison figures for the immediate preceding quarter as this is the first interim financial report announced by the Group in compliance with the Listing Requirement of Bursa Securities.

B3 Prospects

According to the Independent Market Research Report by Providence Strategic Partners Sdn Bhd as set out in Section 8 of the Prospectus ("**IMR Report**"), the demand for consumer lifestyle products has generally been growing over the years. In particular, home and living products sales value in Malaysia grew at a compounded annual growth rate ("**CAGR**") of 5.0% between 2017 and 2024, while the sales value of apparel and fashion products in Malaysia grew at a CAGR of 4.1% and the sales value of wellness products in Malaysia grew at a CAGR of 8.0%. A significant portion of this growth has been driven by the increasing prevalence of online sales channels, including live commerce.

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
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**B ADDITIONAL INFORMATION REQUIRED BY APPENDIX 9B OF THE LISTING REQUIREMENTS
OF BURSA SECURITIES (CONTINUED)**

B3 Prospects (continued)

Further, the growth of consumer lifestyle product market has been, and is expected to be, largely driven by the following factors:

- (i) Improved accessibility to consumers through online sales channels, including live commerce channels, leading to higher sales of consumer lifestyle products;
- (ii) Long-term economic growth leading to increasing disposable income, as well as population growth will boost the consumer lifestyle product market; and
- (iii) Constant introductions of new products will drive the demand for consumer lifestyle products.

In view of the abovementioned favorable market dynamics, the Company is of the view that it is well-positioned to capitalise on the industry's growth trajectory, underpinned by its proven track record, expertise, and resilience in Malaysia's online retail space.

Further, according to the IMR Report, the value of sales derived from live commerce in Southeast Asia has grown at a CAGR of 128.0% between 2018 and 2023, driven by, among others, growing fixed and mobile broadband penetration, proliferation of mobile devices, increased accessibility and acceptance of digital payment methods, as well as improved logistics and fulfilment services.

As an industry player involved in the marketing and selling of consumer lifestyle products in Malaysia's live commerce segment, the Company is well-placed to benefit from this shift in consumers' shopping preference. Further, the utilisation of proceeds from the IPO as disclosed in Section 4.8 of the Prospectus is expected to provide a boost to the Company's strategic growth initiatives and further solidify the Company's position in the live commerce sector in Malaysia.

The Group endeavors to enhance its sourcing strategy by actively exploring new potential collaborations with quality-focused suppliers from all around the world (particularly China). By leveraging on its established brand recognition and robust operational infrastructure (i.e. backend support, after-sales services, customer service, fulfillment capabilities, and marketing strategies) developed over the years, the Group is confident in its ability to collaborate effectively with its suppliers to continue delivering high quality and competitively priced products to Malaysian consumers.

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2025**

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

B4 Taxation

	Individual Quarter 3 months ended		Cumulative Quarter 9 months ended	
	31-Mar-25	31-Mar-24⁽¹⁾	31-Mar-25	31-Mar-24⁽¹⁾
	RM'000	RM'000	RM'000	RM'000
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
Current tax	1,077	N/A	2,484	N/A
Deferred tax	(122)	N/A	504	N/A
Total tax expense	955	N/A	2,988	N/A
Effective tax rate ⁽²⁾ (%)	27.9%	N/A	27.2%	N/A
Statutory tax rate (%)	24.0%	N/A	24.0%	N/A

Notes:

- (1) 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.
- (2) The effective tax rate of the Group's current tax charge for the current financial quarter and period was 27.9% and 27.2% which is above the statutory tax rate mainly due to expenses incurred which are non-deductible for tax purposes, namely depreciation for non-qualifying assets.

N/A - Not Applicable

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 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

On 25 April 2025, the Company issued its Prospectus in conjunction with the Company's listing on the ACE Market of Bursa Securities where it has undertaken an IPO comprising:

- (i) Public issue of 100,000,000 new Shares ("**Public Issue**") allocated in the following manner:
- 25,000,000 new Shares available for application by the Malaysian public;
 - 10,000,000 new Shares available for application by the eligible persons;
 - 2,500,000 new Shares made available by way of private placement to selected investors; and
 - 62,500,000 new Shares made available by way of private placement to identified Bumiputera investors approved by the Ministry of Investment, Trade and Industry, Malaysia; and
- (ii) Offer for sale of 50,000,000 existing Shares by way of private placement to selected investors, at an IPO price of RM0.28 per Share ("**IPO Price**").

The listing of and quotation for the entire enlarged issued Shares of the Company on the ACE Market of Bursa Securities is still pending completion, and the Company is expected to be listed on the ACE Market of Bursa Securities on 28 May 2025.

The total gross proceeds to be raised from the IPO amounting to approximately RM28.00 million based on the IPO Price are intended to be utilised in the following manner:

	Proposed utilisation	Actual utilisation	Balance unutilised	Estimated timeframe for utilisation upon listing
	RM'000	RM'000	RM'000	
Expansion of live commerce sales channel	13,700	-	13,700	Within 18 months
Set-up of own fulfilment centre	3,600	-	3,600	Within 24 months
Working capital	4,300	-	4,300	Within 12 months
Set-up of New HQ	2,000	-	2,000	Within 18 months
Estimated listing expenses	4,400	-	4,400	Within 3 months
	28,000	-	28,000	

The proposed utilisation of the proceeds as disclosed above should be read in conjunction with the Company's Prospectus. As at the date of this condensed consolidated interim financial report, the IPO is pending completion, and therefore, the proceeds have yet to be raised and utilised.

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2025**

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

B6 Borrowings

The Group's borrowings as at 31 March 2025 and 30 June 2024 are secured, interest-bearing and denominated in RM. Total outstanding borrowings stood at RM16.54 million and RM12.92 million respectively, details of which are set out below:

	As at 31 March 2025 RM'000 (Unaudited)	As at 30 June 2024 RM'000 (Audited)
Current liabilities		
Term loans	246	309
Lease liabilities	636	554
Non-current liabilities		
Term loans	14,218	10,850
Lease liabilities	1,436	1,205
Total borrowings	16,536	12,918

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 26 September 2024, the Group declared a final dividend of RM0.295 per share amounting to RM1.18 million in respect of the financial year ended 30 June 2024, which was paid on 27 September 2024.

On 16 December 2024, the Group declared an interim dividend of RM0.75 per share amounting to RM3.00 million in respect of the financial year ending 30 June 2025, which was paid on 17 December 2024.

There is no dividend declared/proposed for the current financial quarter.

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2025**

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

B10 Earnings per Share

The basic and diluted earnings per Share for the current financial quarter and financial period is calculated as follows:

	Individual Quarter 3 months ended		Cumulative Quarter 9 months ended	
	31-Mar-25	31-Mar-24 ⁽¹⁾	31-Mar-25	31-Mar-24 ⁽¹⁾
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
Profit attributable to owners of the Group (RM'000)	2,468	N/A	8,005	N/A
Number of Shares upon completion of the IPO ('000)	500,000	N/A	500,000	N/A
Basic and diluted earnings per Share (sen) ⁽²⁾	0.49	N/A	1.60	N/A

Notes:

- (1) 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.
- (2) Basic and diluted earnings per share is calculated by dividing the profit after tax attributable to owners of the Company by the expected number of Shares in issue upon completion of the IPO.

N/A - Not Applicable

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 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 9 months ended	
	31-Mar-25	31-Mar-24	31-Mar-25	31-Mar-24
	RM'000	RM'000	RM'000	RM'000
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
Auditors' remuneration - statutory audit:				
- Baker Tilly Monteiro Heng PLT	-	N/A	85	N/A
- Other auditors	-	N/A	-	N/A
Depreciation of property, plant and equipment	333	N/A	938	N/A
Depreciation of investment properties	3	N/A	32	N/A
Amortisation of intangible assets	2	N/A	5	N/A
Expenses relating to short-term leases	24	N/A	202	N/A
Fair value gain on other investment	(7)	N/A	(45)	N/A
Gain of foreign exchange	(7)	N/A	(22)	N/A
Gain on lease modification	-	N/A	(11)	N/A
Gain on disposal of property, plant and equipment	(101)	N/A	(101)	N/A
Interest expenses	179	N/A	479	N/A
Interest income	(60)	N/A	(226)	N/A
Miscellaneous income	(16)	N/A	(127)	N/A
Realised foreign exchange loss	12	N/A	99	N/A
Rental income	(32)	N/A	(95)	N/A
Unrealised foreign exchange loss	5	N/A	88	N/A

Note:

- (1) 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.

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

N/A - Not Applicable

By order of the Board of Directors
Oasis Home Holding Berhad
22 May 2025