

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

THIRD QUARTER ENDED 31 MARCH 2026

21 MAY 2026

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2026**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME FOR THE QUARTER ENDED 31 MARCH 2026⁽¹⁾**

	Individual Quarter 3 months ended		Cumulative Quarter 9 months ended	
	31-Mar-26 RM'000 (Unaudited)	31-Mar-25 RM'000 (Unaudited)	31-Mar-26 RM'000 (Unaudited)	31-Mar-25 RM'000 (Unaudited)
Revenue	25,114	13,002	64,588	52,056
Cost of sales	(13,059)	(5,256)	(33,714)	(27,243)
Gross profit ("GP")	12,055	7,746	30,874	24,813
Other income	402	223	1,988	627
Administrative expenses	(4,654)	(3,511)	(12,344)	(9,541)
Selling and distribution expenses	(3,015)	(856)	(7,213)	(4,427)
Operating profit	4,788	3,602	13,305	11,472
Finance costs	(191)	(179)	(555)	(479)
Profit before tax ("PBT")	4,597	3,423	12,750	10,993
Income tax expense	(1,211)	(955)	(3,406)	(2,988)
Profit for the financial period ("PAT")	3,386	2,468	9,344	8,005
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	(3)	2	(31)	(25)
Other comprehensive income for the financial period	(3)	2	(31)	(25)
Total comprehensive income for the financial period	3,383	2,470	9,313	7,980
Profit attributable to:				
Owners of the Group	3,229	2,468	8,814	8,005
Non-controlling interests	157	-	530	-
	3,386	2,468	9,344	8,005
Total comprehensive income attributable to:				
Owner of the Group	3,226	2,470	8,783	7,980
Non-controlling interests	157	-	530	-
	3,383	2,470	9,313	7,980
Basic and diluted earnings per share (sen)⁽²⁾	0.65	0.49	1.76	1.60

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2026**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME FOR THE QUARTER ENDED 31 MARCH 2026⁽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) 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.

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2026**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2026⁽¹⁾

	As at 31-Mar-26	As at 30-Jun-25
	RM'000	RM'000
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	25,106	22,892
Investment property	2,946	2,977
Intangible assets	69	68
Deferred tax assets	956	619
Other investment	4,164	2,099
Total non-current assets	33,241	28,655
Current assets		
Inventories	9,594	10,097
Current tax assets	2,443	3,360
Trade and other receivables	9,647	4,988
Cash and short-term deposits	39,447	37,628
Total current assets	61,131	56,073
TOTAL ASSETS	94,372	84,728
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	36,355	36,355
Reserves	(1,495)	(1,464)
Retained earnings	30,159	25,345
	65,019	60,236
Non-controlling interests	1,020	-
TOTAL EQUITY	66,039	60,236
Non-current liabilities		
Loans and borrowings	17,999	15,989
Total non-current liabilities	17,999	15,989
Current Liabilities		
Loans and borrowings	670	1,227
Current tax liabilities	698	514
Trade and other payables	4,577	4,275
Contract liabilities	4,389	2,487
Total current liabilities	10,334	8,503
TOTAL LIABILITIES	28,333	24,492
TOTAL EQUITY AND LIABILITIES	94,372	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 THIRD QUARTER ENDED 31 MARCH 2026**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2026⁽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 THIRD QUARTER ENDED 31 MARCH 2026**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE QUARTER ENDED 31 MARCH 2026⁽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
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	-	-	-	8,814	530	9,344
Other comprehensive income for the financial period	-	(31)	-	-	-	(31)
	-	(31)	-	8,814	530	9,313
Transaction with owners						
Issuance of ordinary shares	-	-	-	-	490	490
Dividend paid on shares	-	-	-	(4,000)	-	(4,000)
	-	-	-	(4,000)	490	(3,510)
At 31 March 2026	36,355	5	(1,500)	30,159	1,020	66,039

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 THIRD QUARTER ENDED 31 MARCH 2026**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE QUARTER
ENDED 31 MARCH 2026⁽¹⁾**

	Current period to-date	Preceding period to-date
	31-Mar-26	31-Mar-25
	RM'000	RM'000
	(Unaudited)	(Unaudited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	12,750	10,993
Adjustments for:		
Depreciation of investment properties	32	32
Depreciation of property, plant and equipment	960	938
Gain on disposal of property, plant and equipment	-	(101)
Amortisation of intangible assets	8	5
Fair value gain on other investment	(65)	(45)
Property, plant and equipment written off	2	-
Gain on lease modification	(6)	(11)
Unrealised foreign exchange loss	44	88
Finance costs	555	479
Interest income	(769)	(226)
Operating profit before changes in working capital	13,511	12,152
Changes in working capital:		
Inventories	499	(1,862)
Trade and other receivables	(4,667)	(2,099)
Trade and other payables	282	(888)
Contract liabilities	1,904	(2,169)
Net cash generated from operations	11,529	5,134
Income tax refund	945	-
Income tax paid	(3,589)	(4,466)
Interest received	769	226
NET CASH FROM OPERATING ACTIVITIES	9,654	894
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(2,767)	(143)
Purchase of intangible assets	(9)	-
Proceeds from disposal of property, plant and equipment	-	78
Purchase of other investment	(2,000)	-
NET CASH USED IN INVESTING ACTIVITIES	(4,776)	(65)

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2026**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE QUARTER ENDED 31 MARCH 2026⁽¹⁾ (CONTINUED)

	Current period to-date	Preceding period to-date
	31-Mar-26	31-Mar-25
	RM'000	RM'000
	(Unaudited)	(Unaudited)
CASH FLOWS FROM FINANCING ACTIVITIES		
Drawdown of term loans	830	-
Repayment of term loans	1,008	(224)
Repayment of lease liabilities	(507)	(696)
Repayment of bankers' acceptances	(280)	-
Proceeds from issuance of ordinary shares	490	-
Interest paid	(555)	(479)
Dividends paid	(4,000)	(4,180)
NET CASH USED IN FINANCING ACTIVITIES	(3,014)	(5,579)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	1,864	(4,750)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL PERIOD	37,628	19,339
Effect of exchange differences on translation	(45)	(62)
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD	39,447	14,527

Note:

- (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.

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2026**

A COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134: INTERIM FINANCIAL REPORTING AND THE ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (“BURSA SECURITIES”) (“LISTING REQUIREMENT”)

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 fifth interim financial report for the third quarter ended 31 March 2026 announced by the Company in compliance with the Listing Requirements.

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:

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

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2026**

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 10	Consolidated Financial Statements	1 January 2026/ Deferred
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 THIRD QUARTER ENDED 31 MARCH 2026**

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 25 February 2026, the Company 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, which was paid on 27 March 2026. The entitlement to the dividend in respect of deposited securities was determined based on the record of depositors as at 12 March 2026.

A8 Segment information

The unaudited segment information for the individual and cumulative financial quarter ended 31 March 2026 is as follows:

	Individual Quarter 3 months ended		Cumulative Quarter 9 months ended	
	31-Mar-26 RM'000 (Unaudited)	31-Mar-25 RM'000 (Unaudited)	31-Mar-26 RM'000 (Unaudited)	31-Mar-25 RM'000 (Unaudited)
<u>Direct to consumer ("D2C")</u>				
Live commerce	14,521	7,282	34,663	35,066
Third-party e-commerce marketplace & digital marketing	7,560	3,717	21,290	10,385
Mobile application and website	1,209	1,180	4,792	4,441
Offline sales channels	307	364	1,521	1,259
	23,597	12,543	62,266	51,151
<u>Business to business ("B2B")</u>				
Sales to corporate customers	1,517	459	2,322	905
Total	25,114	13,002	64,588	52,056

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2026**

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-Mar-26	30-Jun-25
	RM'000	RM'000
	(Unaudited)	(Audited)
<u>Authorised and contracted for:</u>		
- Property, plant and equipment	830	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.

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2026**

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-26 RM'000 (Unaudited)	31-Mar-25 RM'000 (Unaudited)	31-Mar-26 RM'000 (Unaudited)	31-Mar-25 RM'000 (Unaudited)
Revenue	25,114	13,002	64,588	52,056
Gross profit ("GP")	12,055	7,746	30,874	24,813
Profit before tax ("PBT")	4,597	3,423	12,750	10,993
Profit after tax ("PAT")	3,386	2,468	9,344	8,005

Current quarter (3 months)

For the financial quarter ended 31 March 2026, the Group recorded an increase in revenue of RM12.11 million or 93.2% from RM13.00 million in the previous year's correspondence quarter to RM25.11 million in the current quarter.

Revenue for the current quarter was predominantly contributed by the D2C segment, which accounted for RM23.60 million or 94.0% of total revenue., while the B2B segment contributed RM1.52 million or 6.1% of total revenue. In the previous year's corresponding quarter, the D2C segment contributed RM12.54 million or 96.5% of total revenue, while the B2B segment contributed RM0.46 million or 3.5% of total revenue.

Within the D2C segment, live commerce remained the Group's primary revenue driver, contributing RM14.52 million or 57.8% of total revenue. The second largest contributor under the D2C segment was third-party e-commerce marketplace and digital marketing segment, which generated RM7.56 million or 30.1% of total revenue.

The mobile application and website segment contributed RM1.21 million or 4.8% of total revenue, while offline sales channels accounted for RM0.31 million or 1.2% of total revenue.

The Group's GP for the current quarter increased by RM4.31 million or 55.6% to RM12.06 million from RM7.75 million in the previous year's correspondence quarter, which was mainly attributable to higher sales derived from the Group's live commerce channels. However, the GP margin for the current financial quarter decreased to 48.0% from 59.6% in the previous year's corresponding quarter. This was mainly due to different mix of products sold during the current quarter, which resulted in lower overall GP margin, as compared to higher proportion of sales of wellness products with higher profit margins in the previous year's corresponding quarter.

The Group's PBT and PAT rose to RM4.60 million and RM3.39 million respectively, up from RM3.42 million and RM2.47 million in the same quarter of the previous year, driven primarily by the increase in sales.

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2026**

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

B1 Review of performance (continued)

Cumulative quarter (9 months)

The Group recorded revenue of RM64.59 million for the 9-months financial period ended 31 March 2026 compared to RM52.06 million for the previous year's corresponding period, representing an increase of RM12.53 million or 24.1%.

The Group's revenue was primarily driven by the D2C segment, which contributed RM62.27 million or 96.4% of total revenue, while the remaining RM2.32 million or 3.6% 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 RM34.66 million or 53.7% 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 RM21.30 million or 33.0% 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 RM4.79 million or 7.4% of total revenue, while offline sales channels generated RM1.52 million or 2.4% 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 maintained a healthy GP margin of 47.8% in the current quarter compared to 47.7% in the previous year's corresponding period, while recognising an increase in GP of RM6.06 million or 24.4% from RM24.81 million in previous year's corresponding period to RM30.87 million in the current period. The increase in GP was mainly attributable to the higher overall sales derived from the D2C and B2B segments.

The Group recorded a PBT of RM12.75 million and a PAT of RM9.34 million, compared to RM10.99 million and RM8.01 million respectively, reflecting sustained profitability driven by robust revenue performance and effective cost management throughout the financial period.

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2026**

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-Mar-26	31-Dec-25	RM'000	%
	RM'000 (Unaudited)	RM'000 (Unaudited)		
Revenue	25,114	21,106	4,008	19.0%
GP	12,055	10,182	1,873	18.4%
PBT	4,597	4,855	(258)	(5.3%)
PAT	3,386	3,402	(16)	(0.5%)

The Group's revenue increased by RM4.01 million or 19.0% in the current financial quarter to RM25.11 million from RM21.11 million in the immediate preceding quarter. The increase was mainly attributable to higher sales from live commerce, as well as B2B sales to corporate customers, supported by an increase in sales contributed by purchases made by growing number of pharmacy outlets from the Group.

Driven by higher revenue in the current financial quarter, the Group's GP increased by RM1.87 million, or 18.4%, to RM12.06 million from RM10.18 million in the immediate preceding quarter. The Group's GP margin remained stable at 48.0%, consistent with the prior quarter's GP margin of 48.2%, primarily attributable to continued cost discipline on freight charges and packaging materials.

The Group recorded a slight decrease in PAT to RM3.39 million in the current financial quarter, compared to RM3.40 million in the immediate preceding quarter, resulting in a PAT margin of 13.5%. The slight decline in PAT was primarily attributable to higher advertising expenses incurred for a lucky draw campaign conducted during the current quarter.

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2026**

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

B3 Prospects

Based on the Department of Statistics Malaysia, Malaysia's economy recorded a growth of 5.3% in the first quarter of 2026 ("Q1 2026"), easing from the 6.3% expansion in the preceding quarter. During Q1 2026, the services sector continued to anchor the overall GDP expansion, registering a 5.4% growth (fourth quarter of 2025: 6.3%). This performance was underpinned by sustained consumer spending, with the wholesale and retail trade sub-sector growing by 7.7% year-on-year, driven by festive-season demand and continued tourism momentum

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 THIRD QUARTER ENDED 31 MARCH 2026**

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 9 months ended	
	31-Mar-26 RM'000 (Unaudited)	31-Mar-25 RM'000 (Unaudited)	31-Mar-26 RM'000 (Unaudited)	31-Mar-25 RM'000 (Unaudited)
Current tax	1,498	1,077	3,745	2,484
Deferred tax	(287)	(122)	(339)	504
Total tax expense	1,211	955	3,406	2,988
Effective tax rate (%) ⁽¹⁾	26.34%	27.90%	26.71%	27.18%
Statutory tax rate (%)	24.00%	24.00%	24.00%	24.00%

Note:

- (1) The effective tax rate of the Group’s current tax charge for the current financial quarter and period was 26.34% and 26.71%, respectively. Compared to the statutory tax rate of 24%, the higher effective tax rate recorded was mainly due to certain subsidiaries incurred losses before tax, for which no corresponding tax deductions / allowances may be utilised by the subsidiaries.

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2026**

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 14 May 2026, RM12.32 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	(4,825)	-	8,875	Within 18 months
Set-up of own fulfilment centre	3,600	-	-	3,600	Within 24 months
Working capital	4,300	(3,152)	56	1,204	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	(12,321)	-	15,679	

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 THIRD QUARTER ENDED 31 MARCH 2026**

**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 12 March 2026, Oasis Swiss Pte. Ltd. ("**Oasis SG**"), a wholly-owned subsidiary of the Company entered into a joint venture agreement with SGGMY Services Pte. Ltd. ("**SGGMY**") for the purpose of distributing products from Oasis Wellness International Sdn. Bhd. (a wholly-owned subsidiary of the Company) ("**Oasis Wellness**"), through online channels primarily TikTok, content creation, and live streaming as well as to explore other offline channels.

A joint venture company namely Oasis Alliance (S) Pte. Ltd. ("**OAPL**" or "**JV Company**") has been incorporated in Singapore on 26 February 2026.

The issued and paid-up share capital of the JV Company is SGD100,000, and the respective proportion of equity interest in the JV Company is set out below:

Party	% of equity interest	Number of ordinary shares	Issued share capital (SGD)
Oasis SG	60%	60,000	60,000
SGGMY	40%	40,000	40,000
Total	100%	100,000	100,000

The joint venture represents a strategic initiative that enables the Group to strengthen its presence in Singapore's fast-growing content-driven, livestream commerce and e-commerce market. The partnership combines Oasis SG's access to Oasis Wellness' product portfolio and product expertise with SGGMY's capabilities in content creators training, live host management, and e-commerce operations, thereby strengthening the JV Company's ability to market and distribute Oasis Wellness' products effectively while enhancing the Group's growth opportunities and market reach in Singapore.

The joint venture was completed in the second quarter of 2026.

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2026**

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 2026 and 30 June 2025 are secured, interest-bearing and denominated in RM. Total outstanding borrowings stood at RM18.67 million and RM17.22 million respectively, details of which are set out below:

	As at 31 Mar 2026 RM'000 (Unaudited)	As at 30 Jun 2025 RM'000 (Audited)
Current liabilities		
Term loans	105	343
Lease liabilities and hire purchase payables	565	604
Bankers' acceptance	-	280
Non-current liabilities		
Term loans	16,754	14,678
Lease liabilities and hire purchase payables	1,245	1,311
Total borrowings	18,669	17,216

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

Save as disclosed in Note A7, no dividend was declared during the current financial quarter ended 31 March 2026.

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2026**

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

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 9 months ended	
	31-Mar-26 (Unaudited)	31-Mar-25 (Unaudited)	31-Mar-26 (Unaudited)	31-Mar-25 (Unaudited)
PAT attributable to owners of the Company (RM'000)	3,229	2,468	8,814	8,005
Number of Shares ('000)	⁽¹⁾ 500,000	⁽²⁾ 500,000	⁽¹⁾ 500,000	⁽²⁾ 500,000
Basic and diluted earnings per Share (sen)	0.65	0.49	1.76	1.60

Note:

- (1) Calculated based on the weighted average number of Shares at the end of the financial quarter/period comprising 500,000,000 Shares.
- (2) Calculated based on the expected number of Shares in issue upon completion of the IPO.

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.

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2026**

**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-26 RM'000 (Unaudited)	31-Mar-25 RM'000 (Unaudited)	31-Mar-26 RM'000 (Unaudited)	31-Mar-25 RM'000 (Unaudited)
Auditors' remuneration				
• statutory audit:				
- Baker Tilly Monteiro Heng PLT	37	-	105	85
- Other auditors	5	-	19	-
Depreciation of:				
• Property, plant and equipment	332	333	960	938
• Investment properties	11	3	32	32
Amortisation of intangible assets	3	2	8	5
Interest income	(248)	(60)	(769)	(226)
Interest expenses	191	179	555	479
Short-term leases expenses	34	24	99	202
Fair value gain on other investment	(26)	(7)	(65)	(45)
Gain on lease modification	(6)	-	(6)	(11)
Gain on disposal of property, plant and equipment	-	(101)	-	(101)
Miscellaneous income	(76)	(16)	(992)	(127)
Property, plant and equipment written off	2	-	2	-
Rental income	(33)	(32)	(99)	(95)
Realised foreign exchange loss	60	5	23	77
Unrealised foreign exchange (gain)/ loss	(10)	5	44	88

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
21 May 2026