

MBSB Investment Bank Berhad (*formerly known as MIDF Amanah Investment Bank Berhad*) ("**MBSB IB**"), the Sponsor of Oasis Home Holding Berhad has reviewed this announcement in accordance with Rule 4.27 of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad prior to the release of this announcement. MBSB IB assumes no responsibility for the contents of this announcement.

MBSB IB was also the Principal Adviser for the admission of Oasis Home Holding Berhad to the ACE Market of Bursa Malaysia Securities Berhad on 28 May 2025.



OASIS HOME HOLDING BERHAD

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

UNAUDITED INTERIM FINANCIAL REPORT

FOR

FOURTH QUARTER ENDED 30 JUNE 2025

21 AUGUST 2025

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FOURTH QUARTER ENDED 30 JUNE 2025**

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

	Individual Quarter 3 months ended		Cumulative Quarter 12 months ended	
	30-Jun-25	30-Jun-24 ⁽²⁾	30-Jun-25	30-Jun-24
	RM'000	RM'000	RM'000	RM'000
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue	20,330	N/A	72,386	54,821
Cost of sales	(11,999)	N/A	(39,243)	(30,426)
Gross profit ("GP")	8,331	N/A	33,143	24,395
Other income	258	N/A	885	717
Administrative expenses ⁽³⁾	(4,237)	N/A	(13,778)	(10,098)
Selling and distribution expenses	(3,616)	N/A	(8,042)	(3,335)
Operating profit	736	N/A	12,208	11,679
Finance costs	(201)	N/A	(680)	(560)
Profit before tax ("PBT")	535	N/A	11,528	11,119
Income tax expense	(743)	N/A	(3,731)	(3,052)
(Loss)/ Profit for the financial year ("LAT/PAT")	(208)	N/A	7,797	8,067
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	(1)	N/A	(27)	6
Other comprehensive income for the financial year	(1)	N/A	(27)	6
Total comprehensive income for the financial year	(209)	N/A	7,770	8,073
Profit attributable to:				
Owners of the Group	(208)	N/A	7,797	8,026
Non-controlling interests	-	N/A	-	41
	(208)	N/A	7,797	8,067
Total comprehensive income attributable to:				
Owner of the Group	(209)	N/A	7,770	8,032
Non-controlling interests	-	N/A	-	41
	(209)	N/A	7,770	8,073
Basic and diluted earnings per share (sen)				
	⁽⁴⁾ (0.04)	N/A	⁽⁴⁾ 1.56	⁽⁵⁾ 200.65

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FOURTH QUARTER ENDED 30 JUNE 2025**

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

Notes:

N/A - Not Applicable

- (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) This is the second interim financial report announced in compliance with the ACE Market Listing Requirements ("**Listing Requirements**") of Bursa Malaysia Securities Berhad ("**Bursa Securities**"). There is no available comparative figures as no interim financial report was prepared for the previous year's corresponding quarter.
- (3) Administrative expenses included one-off listing expenses related to the Company's initial public offering ("**IPO**"). For illustration purposes, the Company's normalised PAT after adjusting for the non-recurring expenses is as follows:

	Individual Quarter 3 months ended		Cumulative Quarter 12 months ended	
	30-Jun-25	30-Jun-24 ⁽²⁾	30-Jun-25	30-Jun-24
	RM'000	RM'000	RM'000	RM'000
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(LAT)/PAT	(208)	N/A	7,797	8,067
Add: Listing expenses	1,273	N/A	1,599	802
Adjusted PAT	1,065	N/A	9,396	8,869

- (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 of the IPO.
- (5) Basic and diluted earnings per share is calculated based on the weighted average number of Shares at the end of the financial year/period of 4,000,000 Shares.

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FOURTH QUARTER ENDED 30 JUNE 2025**

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

	As at 30-Jun-25 RM'000 (Unaudited)	As at 30-Jun-24 RM'000 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	22,892	13,773
Investment property	2,977	3,020
Intangible assets	68	53
Deferred tax assets	619	1,143
Other investment	2,099	2,024
Total non-current assets	28,655	20,013
Current assets		
Inventories	10,097	5,930
Current tax assets	3,360	400
Trade and other receivables	4,988	4,765
Cash and short-term deposits	37,628	19,339
Total current assets	56,073	30,434
TOTAL ASSETS	84,728	50,447
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	36,355	9,600
Reserves	(1,464)	(1,437)
Retained earnings	25,345	21,728
TOTAL EQUITY	60,236	29,891
Non-current liabilities		
Loans and borrowings	15,989	12,055
Total non-current liabilities	15,989	12,055
Current Liabilities		
Loans and borrowings	1,227	863
Current tax liabilities	514	161
Trade and other payables	4,275	2,380
Contract liabilities	2,487	5,097
Total current liabilities	8,503	8,501
TOTAL LIABILITIES	24,492	20,556
TOTAL EQUITY AND LIABILITIES	84,728	50,447
Net assets per share attributable to owners of the Company (RM)	(2)0.12	(2)7.47

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FOURTH QUARTER ENDED 30 JUNE 2025**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 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 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 total number of Shares in issue as at the end of the financial year/period.

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FOURTH QUARTER ENDED 30 JUNE 2025**

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

	Attributable to owners of the Company				Non-controlling interests	Total equity
	Share capital	Exchange reserves	Reorgan-isation 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 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	36,355	36	(1,500)	25,345	-	60,236

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 Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached to this interim financial report

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FOURTH QUARTER ENDED 30 JUNE 2025**

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

	Current Year To Date 30-Jun-25 RM'000 (Unaudited)	Preceding Year To Date 30-Jun-24 RM'000 (Audited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	11,528	11,119
Adjustments for:		
Depreciation of investment properties	42	42
Depreciation of property, plant and equipment	1,273	1,070
Amortisation of intangible assets	8	8
Gain on lease modification	(11)	-
Fair value gain on other investment	(75)	(29)
Bad debt recovery	-	(2)
Reversal of impairment loss on trade receivables	-	(2)
Gain on disposal of property, plant and equipment	(101)	-
Unrealised foreign exchange gain	-	(6)
Unrealised foreign exchange loss	87	-
Finance costs	680	560
Interest income	(340)	(312)
Operating profit before changes in working capital	13,091	12,448
Changes in working capital:		
Inventories	(4,168)	1,492
Trade and other receivables	(474)	(3,094)
Trade and other payables	1,847	506
Contract liabilities	(2,609)	3,108
Net cash generated from operations	7,687	14,460
Income tax paid	(5,814)	(3,798)
Interest received	340	312
NET CASH FROM OPERATING ACTIVITIES	2,213	10,974
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(4,950)	(282)
Purchase of intangible assets	(23)	(35)
Proceeds from disposal of property, plant and equipment	78	-
Acquisition of equity interest from non-controlling interest	-	(300)
Purchase of other investment	-	(1,995)
NET CASH USED IN INVESTING ACTIVITIES	(4,895)	(2,612)

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FOURTH QUARTER ENDED 30 JUNE 2025**

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

	Current Year To Date 30-Jun-25 RM'000 (Unaudited)	Preceding Year To Date 30-Jun-24 ⁽¹⁾ RM'000 (Audited)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of term loans	(289)	(288)
Repayment of lease liabilities	(852)	(480)
Drawdown of bankers' acceptances	280	-
Repayment of bankers' acceptances	-	(221)
Net change in amount owing to a director	-	(47)
Net change in amount owing (to)/from related party	-	16
Net proceeds from issuance of ordinary shares	26,755	-
Interest paid	(680)	(560)
Dividends paid	(4,180)	(2,320)
NET CASH FROM FINANCING / (USED IN) ACTIVITIES	21,034	(3,900)
 NET INCREASE IN CASH AND CASH EQUIVALENTS	 18,352	 4,462
 CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL YEAR	 19,339	 14,863
Effect of exchange differences on translation	(63)	14
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR	37,628	19,339

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 Accountants' Report as disclosed in the Prospectus and the accompanying explanatory notes attached to this interim financial report.

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FOURTH QUARTER ENDED 30 JUNE 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 second interim financial report for the fourth quarter ended 30 June 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 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 FOURTH QUARTER ENDED 30 JUNE 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 FOURTH QUARTER ENDED 30 JUNE 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

On 23 May 2025, the Company issued 100,000,000 new Shares (“**Public Issue**”) in conjunction with the Company’s listing on the ACE Market of Bursa Securities.

Save for the above, there was no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the current financial quarter.

A7 Dividend paid

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

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FOURTH QUARTER ENDED 30 JUNE 2025**

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

A8 Segment information

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

	Individual Quarter 3 months ended		Cumulative Quarter 12 months ended	
	30-Jun-25 RM'000 (Unaudited)	30-Jun-24 ⁽¹⁾ RM'000 (Unaudited)	30-Jun-25 RM'000 (Unaudited)	30-Jun-24 RM'000 (Audited)
<u>Direct to consumer ("D2C")</u>				
Live commerce	12,947	N/A	48,013	41,471
Third-party e-commerce Marketplace and digital marketing	5,098	N/A	15,482	3,976
Mobile application and website	1,497	N/A	5,938	7,095
Offline sales channels	554	N/A	1,813	1,036
	20,096	N/A	71,246	53,578
<u>Business to business ("B2B")</u>				
Sales to corporate customers	234	N/A	1,140	1,243
Total	20,330	N/A	72,386	54,821

Note:

(1) There is no available comparative figures as no interim financial report was prepared for the previous year's corresponding quarter.

N/A - Not Applicable

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.

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FOURTH QUARTER ENDED 30 JUNE 2025**

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

A12 Contingent liabilities or contingent assets

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

A13 Capital commitments

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

	30-Jun-25	30-Jun-24
	RM'000	RM'000
	(Unaudited)	(Audited)
<u>Authorised and contracted for:</u>		
- Property, plant and equipment	2,906	7,245

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 FOURTH QUARTER ENDED 30 JUNE 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 12 months ended	
	30-Jun-25	30-Jun-24 ⁽¹⁾	30-Jun-25	30-Jun-24
	RM'000	RM'000	RM'000	RM'000
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue	20,330	N/A	72,386	54,821
GP	8,331	N/A	33,143	24,395
PBT	535	N/A	11,528	11,119
(LAT)/PAT	(208)	N/A	7,797	8,067
Listing expenses	1,273	N/A	1,599	802
Adjusted PBT	1,808	N/A	13,127	11,921
Adjusted PAT	1,065	N/A	9,396	8,869

Note:

(1) There is no available comparative figures as no interim financial report was prepared for the previous year's corresponding quarter.

N/A - Not Applicable

Current quarter (3 months)

The Group recorded revenue of RM20.33 million for the current financial quarter ended 30 June 2025.

Revenue for the quarter was predominantly contributed by the D2C segment, which accounted for RM20.10 million or 98.8% of total revenue. The B2B segment contributed RM0.23 million or 1.2% of total revenue.

Within the D2C segment, live commerce remained the Group's primary revenue driver, contributing RM12.95 million or 63.7% of total revenue. The second largest contributor under D2C segment was third-party e-commerce marketplace and digital marketing segment, which generated RM5.10 million or 25.0% of total revenue.

The mobile application and website segment contributed RM1.5 million or 7.4% of total revenue, while offline sales channels accounted for RM0.55 million or 2.7% of total revenue.

The Group reported a GP of RM8.33 million, representing a GP margin of 40.98%. The lower margin recorded during the current financial quarter is primarily due to lower margins for home and living products which were sold at promotional prices.

The Group recorded a PBT of RM0.54 million and a LAT of RM0.21 million during the current financial quarter. The LAT recorded during the current financial quarter was primarily due to one-off listing expenses related to the Company's IPO, amounting to RM1.27 million. For information, the adjusted PBT and PAT for the current financial quarter excluding the one-off listing expenses related to the IPO is RM1.81 million and RM1.07 million, respectively.

In addition to the one-off listing expenses, there was an increase in expenses related to advertising and celebrity endorsements for brand awareness, as well as customer service system upgrades and personnel recruitment amounting to RM3.61 million in order to drive future growth opportunities.

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FOURTH QUARTER ENDED 30 JUNE 2025**

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

B1 Review of performance (continued)

Cumulative quarter (12 months)

For the 12-month financial year ended 30 June 2025, the Group recorded a total revenue of RM72.39 million.

The Group's revenue was primarily driven by the D2C segment, which contributed RM71.25 million or 98.4% of total revenue, while the remaining RM1.14 million or 1.6% 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 RM48.01 million or 66.3% 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 RM15.48 million or 21.4% 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 RM5.94 million or 8.2% of total revenue, while offline sales channels generated RM1.82 million or 2.5% of total revenue. 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 RM33.14 million for the twelve-month financial year ended 30 June 2025, translating to a GP margin of 45.8%. The GP margin of 45.8% is primarily contributed by favourable margins of wellness products marketed and sold during the financial year ended 30 June 2025.

PBT and PAT stood at RM11.53 million and RM7.79 million, respectively. After adjusting for one-off listing expenses related to the Company's IPO amounting to RM1.60 million, the adjusted PBT and PAT for the twelve-month financial year ended 30 June 2025 is RM13.13 million and RM9.40 million, respectively which is higher than adjusted PBT and PAT for financial year ended 30 June 2024, which amounting RM11.92 million and RM8.87 million respectively.

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**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FOURTH QUARTER ENDED 30 JUNE 2025**

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

B2 Comparison with immediate preceding quarter's results

	Individual Quarter 3 months ended	
	30-Jun-25	31-Mar-25
	RM'000	RM'000
	(Unaudited)	(Unaudited)
Revenue	20,330	13,002
GP	8,331	7,746
PBT	535	3,423
(LAT)/PAT	(208)	2,468
Listing expenses	1,273	172
Adjusted PAT	1,065	2,640

The Group's revenue increased by RM7.33 million or 56.4% in the current financial quarter to RM20.33 million from RM13.00 million in the immediate preceding quarter, which was mainly attributable the increase in sales of products from the live commerce segment amounting to RM5.67 million during the current financial quarter.

The Group's GP increased by RM0.59 million or 7.6% in the current financial quarter compared to the immediate preceding quarter as a result of the increase in revenue. However, the Group's GP margin decreased from 59.6% in the immediate preceding quarter to 41.0% in the current financial quarter which was mainly attributable to the sale of certain home and living products at promotional prices thereby resulting in a lower margin.

The Group recorded a decrease in PAT of RM2.68 million resulting in a LAT of RM0.21 million in the current financial quarter as compared to a PAT of RM2.47 million in the immediate preceding quarter. The LAT reported by the Group is mainly attributable to higher one-off listing expenses related to the Company's IPO amounting to RM1.27 million as compared to RM0.17 million incurred in the immediate preceding quarter.

For information, after adjusting for the one-off listing expenses, the adjusted PAT for the current financial quarter and the immediate preceding financial quarter is RM1.07 million and RM2.64 million, respectively.

In addition to the one-off listing expenses, there was an increase in expenses related to advertising and celebrity endorsements for brand awareness, as well as customer service system upgrades and personnel recruitment in order to drive future growth opportunities.

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INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FOURTH QUARTER ENDED 30 JUNE 2025

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

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.

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 favourable 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 continuously 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.

Further, the Group is also actively exploring growth opportunities in collaboration with selected industry players that have strong presence and proven track record in Malaysia's e-commerce landscape. On 4 August 2025, Oasis Wellness International Sdn. Bhd. ("**OWISE**"), a wholly-owned subsidiary of the Company entered into a joint venture with GIMCare (M) Sdn Bhd. ("**GIMCare**") to accelerate the brand penetration of the Group's wellness segment and broaden the Group's customer base.

In addition, the Group has begun to strategically deploy the proceeds raised from the IPO towards advertising and promotional initiatives related to a new live commerce channel, as set out in the Prospectus.

**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)

B4 Taxation

	Individual Quarter 3 months ended		Cumulative Quarter 12 months ended	
	30-Jun-25 RM'000 (Unaudited)	30-Jun-24 ⁽¹⁾ RM'000 (Unaudited)	30-Jun-25 RM'000 (Unaudited)	30-Jun-24 RM'000 (Audited)
Current tax	723	N/A	3,207	3,865
Deferred tax	20	N/A	524	(813)
Total tax expense	743	N/A	3,731	3,052
Effective tax rate ⁽²⁾ (%)	138.88%	N/A	32.36%	27.45%
Statutory tax rate (%)	24.00%	N/A	24.00%	24.00%

Notes:

- (1) There is no available comparative figures as no interim financial report was prepared for the previous year's corresponding quarter.
- (2) The effective tax rate of the Group's current tax charge for the current financial quarter and period was 138.88% and 32.36%, respectively. The effective tax rates incurred are above the statutory tax rate mainly due to expenses incurred which are non-deductible for tax purposes, namely expenses relation to our IPO, under-provision of tax expenses for previous year, and depreciation for non-qualifying assets.

N/A - Not Applicable

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**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)

B5 Status of corporate proposals and utilisation of proceeds

(A) 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 was completed on 28 May 2025.

Further to the completion of the IPO on 28 May 2025, the Company raised gross proceeds of RM28.00 million from the IPO via Public Issue. As at 14 August 2025, RM9.49 million of the total proceeds raised has been utilised as follows:

	Proposed utilisation	Actual utilisation	Balance unutilised	Deviation	Estimated timeframe for utilisation upon completion of the IPO
	RM'000	RM'000	RM'000	RM'000	
Expansion of live commerce sales channel	13,700	2,194	11,506	-	Within 18 months
Set-up of own fulfilment centre	3,600	-	3,600	-	Within 24 months
Working capital	4,300	2,947	1,353	56	Within 12 months
Set-up of new HQ	2,000	-	2,000	-	Within 18 months
Listing expenses	4,400	4,344	56	⁽¹⁾ (56)	Within 3 months
	28,000	9,485	18,515	-	

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.

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

**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)

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

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

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

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

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

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

B6 Borrowings

The Group's borrowings as at 30 June 2025 and 30 June 2024 are secured, interest-bearing and denominated in RM. Total outstanding borrowings stood at RM17.22 million and RM12.92 million respectively, details of which are set out below:

	As at 30 June 2025 RM'000 (Unaudited)	As at 30 June 2024 RM'000 (Audited)
Current liabilities		
Term loans	343	309
Lease liabilities	604	554
Bankers' acceptance	280	-
Non-current liabilities		
Term loans	14,678	10,850
Lease liabilities	1,311	1,205
Total borrowings	17,216	12,918

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FOURTH QUARTER ENDED 30 JUNE 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 30 June 2025.

Subsequently on 21 August 2025, the Group declared a final single tier dividend of 0.40 sen per Share amounting to RM2.00 million in respect of the financial year ended 30 June 2025. This entitlement shall be paid on 22 October 2025 to holders of ordinary shares based on the Record of Depositors at 7 October 2025.

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 12 months ended	
	30-Jun-25 (Unaudited)	30-Jun-24 ⁽¹⁾ (Unaudited)	30-Jun-25 (Unaudited)	30-Jun-24 (Audited)
PAT attributable to owners of the Company (RM'000)	(208)	N/A	7,797	8,026
Number of Shares ('000)	⁽²⁾ 500,000	N/A	⁽²⁾ 500,000	⁽³⁾ 4,000
Basic and diluted earnings per Share (sen) ⁽²⁾	(0.04)	N/A	1.56	200.65

Notes:

- (1) There are no available comparative figures for the preceding year corresponding quarter 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 PAT attributable to owners of the Company by the enlarged number of Shares upon completion of the IPO.
- (3) Basic and diluted earnings per Share is calculated by dividing the PAT attributable to owners of the Company by the weighted average number of Shares at the end of the financial year/period.

N/A - Not Applicable

**INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS
FOR THE FOURTH QUARTER ENDED 30 JUNE 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 12 months ended	
	30-Jun-25	30-Jun-24 ⁽¹⁾	30-Jun-25	30-Jun-24
	RM'000	RM'000	RM'000	RM'000
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Auditors' remuneration - statutory audit:				
- Baker Tilly Monteiro Heng PLT	115	N/A	200	84
- Other auditors	11	N/A	11	9
Depreciation of property, plant and equipment	335	N/A	1,273	1,070
Depreciation of investment properties	10	N/A	42	42
Amortisation of intangible assets	4	N/A	8	8
Bad debts recovery	-	N/A	-	(2)
Reversal of impairment loss on trade receivables	-	N/A	-	(2)
Interest income	(114)	N/A	(340)	(312)
Interest expenses	201	N/A	680	560
Expenses relating to short-term leases	27	N/A	229	60
Gain on disposal of property, plant and equipment	-	N/A	(101)	-
Gain on foreign exchange	(3)	N/A	(25)	(40)
Gain on lease modification	-	N/A	(11)	-
Fair value gain on other investment	(30)	N/A	(75)	(29)
Miscellaneous income	(78)	N/A	(205)	(204)
Realised foreign exchange loss	24	N/A	123	23
Rental income	(33)	N/A	(128)	(122)
Unrealised foreign exchange (gain)/loss	(2)	N/A	87	(6)

Note:

- (1) There are no available comparative figures for the preceding year corresponding quarter 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
21 August 2025