MBSB Investment Bank Berhad 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. With effect from 1 July 2026, M&A Securities Sdn. Bhd. has been appointed as the Company's replacement Sponsor following the expiry of the previous sponsorship term on 30 June 2026, at which date MBSB IB ceased to act as Sponsor.

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 2026

20 AUGUST 2026

OASIS HOME HOLDING BERHAD
(Registration No. 202101011610 (1411909-M))

INTERIM REPORT ON UNAUDITED CONSOLIDATED RESULTS FOR THE FOURTH QUARTER ENDED 30 JUNE 2026

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE QUARTER ENDED 30 JUNE 2026[1]

	Individual Quarter 3 months ended		Cumulative Quarter 12 months ended	
	30-Jun-26 RM'000 (Unaudited)	**30-Jun-25 RM'000 (Unaudited)**	**30-Jun-26 RM'000 (Unaudited)**	**30-Jun-25 RM'000 (Audited)**
Revenue	34,662	20,330	99,250	72,386
Cost of sales	(17,717)	(11,999)	(51,431)	(39,243)
Gross profit ("**GP**")	16,945	8,331	47,819	33,143
Other income	490	258	2,477	885
Administrative expenses[2]	(4,418)	(4,237)	(16,762)	(13,778)
Selling and distribution expenses	(6,322)	(3,616)	(13,534)	(8,042)
Operating profit	**6,695**	**736**	**20,000**	**12,208**
Finance costs	(191)	(201)	(746)	(680)
Profit before tax ("PBT")	**6,504**	**535**	**19,254**	**11,528**
Income tax expense	(2,019)	(743)	(5,425)	(3,731)
Profit / (Loss) for the financial year ("PAT/ LAT")	**4,485**	**(208)**	**13,829**	**7,797**
Other comprehensive income/(loss), net of tax				
Item that may be reclassified subsequently to profit or loss				
- Exchange differences on translation of foreign operation	11	(1)	(20)	(27)
Other comprehensive income / (loss) for the financial year	11	(1)	(20)	(27)
Total comprehensive income / (loss) for the financial year	4,496	(209)	13,809	7,770
Profit / (loss) attributable to:				
Owners of the Group	4,294	(208)	13,108	7,797
Non-controlling interests	191	-	721	-
	4,485	(208)	13,829	7,797
Total comprehensive income / (loss) attributable to:				
Owners of the Group	4,305	(209)	13,088	7,770
Non-controlling interests	191	-	721	-
	4,496	(209)	13,809	7,770
Basic and diluted earnings per share (sen)[3]	0.86	(0.04)	2.62	1.56

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE QUARTER ENDED 30 JUNE 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) 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-26 RM'000 (Unaudited)	**30-Jun-25 RM'000 (Unaudited)**	**30-Jun-26 RM'000 (Unaudited)**	**30-Jun-25 RM'000 (Audited)**
PAT/ (LAT)	4,485	(208)	13,829	7,797
Add: Listing expenses	-	1,273	-	1,599
Adjusted PAT	**4,485**	**1,065**	**13,829**	**9,396**

(3) Basic and diluted earnings per share is calculated based on the weighted average number of ordinary shares in the Company ("**Shares**") at the end of the financial year comprising 500,000,000 Shares.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026[1]

	As at 30-Jun-26 RM'000 (Unaudited)	As at 30-Jun-25 RM'000 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	25,122	22,892
Investment property	2,935	2,977
Intangible assets	80	68
Deferred tax assets	1,021	619
Goodwill	239	-
Other investment	14,269	2,099
Total non-current assets	**43,666**	**28,655**
Current assets		
Inventories	8,676	10,097
Current tax assets	1,861	3,360
Trade and other receivables	10,256	4,988
Cash and short-term deposits	34,652	37,628
Total current assets	**55,445**	**56,073**
TOTAL ASSETS	**99,111**	**84,728**
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	36,355	36,355
Reserves	(1,484)	(1,464)
Retained earnings	34,453	25,345
	69,324	**60,236**
Non-controlling interests	1,338	-
TOTAL EQUITY	**70,662**	**60,236**
Non-current liabilities		
Loans and borrowings	17,968	15,989
Total non-current liabilities	**17,968**	**15,989**
Current Liabilities		
Loans and borrowings	1,068	1,227
Current tax liabilities	692	514
Trade and other payables	4,277	4,275
Contract liabilities	4,444	2,487
Total current liabilities	**10,481**	**8,503**
TOTAL LIABILITIES	**28,449**	**24,492**
TOTAL EQUITY AND LIABILITIES	**99,111**	**84,728**
Net assets per Share attributable to owners of the Company (RM)[2]	0.14	0.12

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 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 year comprising 500,000,000 Shares.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE QUARTER ENDED 30 JUNE 2026[1]

	Attributable to owners of the Company					
	Share capital	Exchange reserves	Reorganisation deficit	Retained earnings	Non-controlling interests	Total equity
	RM'000	RM'000	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 year						
Profit for the financial year	-	-	-	13,108	721	13,829
Other comprehensive income for the financial year	-	(20)	-	-	-	(20)
	-	(20)	-	13,108	721	13,809
Transactions with owners						
Issuance of ordinary shares	-	-	-	-	617	617
Dividend paid on shares	-	-	-	(4,000)	-	(4,000)
	-	-	-	(4,000)	617	(3,383)
At 30 June 2026	**36,355**	**16**	**(1,500)**	**34,453**	**1,338**	**70,662**

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.

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE QUARTER ENDED 30 JUNE 2026[(1)]

	Current year to-date	Preceding year to-date
	30-Jun-26 RM'000	30-Jun-25 RM'000
	(Unaudited)	(Audited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	19,254	11,528
Adjustments for:		
Depreciation of investment properties	42	42
Depreciation of property, plant and equipment	1,279	1,273
Gain on disposal of property, plant and equipment	(1)	(101)
Amortisation of intangible assets	11	8
Fair value gain on other investment	(170)	(75)
Inventories written off	2	-
Impairment of inventories	23	-
Impairment loss on trade receivables	16	-
Property, plant and equipment written off	82	-
Gain on lease modification	(15)	(11)
Unrealised foreign exchange gain	(6)	-
Unrealised foreign exchange loss	51	87
Finance costs	746	680
Interest income	(973)	(340)
Operating profit before changes in working capital	**20,341**	**13,091**
Changes in working capital:		
Inventories	1,391	(4,168)
Trade and other receivables	(5,288)	(474)
Trade and other payables	(23)	1,847
Contract liabilities	1,960	(2,609)
Net cash generated from operations	**18,381**	**7,687**
Income tax refund	945	-
Income tax paid	(5,095)	(5,814)
Interest received	973	340
NET CASH FROM OPERATING ACTIVITIES	**15,204**	**2,213**
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(2,561)	(4,950)
Purchase of intangible assets	(23)	(23)
Proceeds from disposal of property, plant and equipment	1	78
Acquisition of equity interest from non-controlling interest	(232)	-
Purchase of other investment	(12,000)	-
NET CASH USED IN INVESTING ACTIVITIES	**(14,815)**	**(4,895)**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE QUARTER ENDED 30 JUNE 2026[1] (CONTINUED)

	Current year to-date	Preceding year to-date
	30-Jun-26 RM'000	30-Jun-25 RM'000
	(Unaudited)	(Audited)
CASH FLOWS FROM FINANCING ACTIVITIES		
Drawdown of term loans	2,076	-
Repayment of term loans	(328)	(289)
Repayment of lease liabilities	(661)	(852)
Drawdown of bankers' acceptances	-	280
Repayment of bankers' acceptances	(280)	-
Net proceeds from issuance of ordinary shares	617	26,755
Interest paid	(746)	(680)
Dividends paid	(4,000)	(4,180)
NET CASH (USED IN) / FROM FINANCING ACTIVITIES	**(3,322)**	**21,034**
NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS	**(2,933)**	**18,352**
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL YEAR	**37,628**	**19,339**
Effect of exchange differences on translation	(43)	(63)
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR	**34,652**	**37,628**

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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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") EXPLANATORY

A1 Basis of preparation

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

This is the sixth interim financial report for the fourth quarter ended 30 June 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 121 The Effects of Changes in Foreign Exchange Rates

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

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

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

		Effective for financial periods beginning on or after
New MFRS		
MFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19	Subsidiaries without Public Accountability: Disclosures	1 January 2027
MFRS 20	Regulatory Assets and Regulatory Liabilities	1 January 2029

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 and financial year ended 30 June 2026.

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 and financial year ended 30 June 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 and financial year ended 30 June 2026.

A7 Dividend paid

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

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.

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 financial quarter ended 30 June 2026 is as follows:

	Individual Quarter 3 months ended		Cumulative Quarter 12 months ended	
	30-Jun-26 RM'000 (Unaudited)	30-Jun-25 RM'000 (Unaudited)	30-Jun-26 RM'000 (Unaudited)	30-Jun-25 RM'000 (Audited)
Direct to consumer ("D2C")				
Live commerce	18,385	12,947	53,049	48,013
Third-party e-commerce marketplace & digital marketing	10,609	5,098	31,899	15,482
Mobile application and website	1,474	1,497	6,265	5,938
Offline sales channels	613	554	2,135	1,813
	31,081	**20,096**	**93,348**	**71,246**
Business to business ("B2B")				
Sales to corporate customers	3,581	234	5,902	1,140
Total	**34,662**	**20,330**	**99,250**	**72,386**

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

A9 Valuation of property, plant and equipment

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

A10 Material events subsequent to the end of the financial quarter

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

A11 Changes in the composition of the Group

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

A12 Contingent liabilities or contingent assets

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

A13 Capital commitments

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

	30-Jun-26 RM'000 (Unaudited)	30-Jun-25 RM'000 (Audited)
Authorised and contracted for:		
- 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.

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-26 RM'000 (Unaudited)	30-Jun-25 RM'000 (Unaudited)	30-Jun-26 RM'000 (Unaudited)	30-Jun-25 RM'000 (Audited)
Revenue	34,662	20,330	99,250	72,386
GP	16,945	8,331	47,819	33,143
PBT	6,504	535	19,254	11,528
PAT/ (LAT)	4,485	(208)	13,829	7,797
Listing expenses	-	1,273	-	1,599
Adjusted PBT	6,504	1,808	19,254	13,127
Adjusted PAT	4,485	1,065	13,829	9,396

Current quarter (3 months)

For the financial quarter ended 30 June 2026, the Group recorded revenue of RM34.66 million, an increase of RM14.33 million or 70.5% from RM20.33 million in the corresponding quarter of the previous financial year, mainly driven by higher sales from the D2C and B2B segments.

The D2C segment contributed RM31.08 million or 89.7% of total revenue, while the B2B segment contributed RM3.58 million or 10.3%, compared to RM20.10 million or 98.8% and RM0.23 million or 1.2% respectively in the corresponding quarter of the previous financial year.

Within D2C, live commerce remained the largest revenue contributor at RM18.39 million or 53.0% of total revenue, followed by third-party e-commerce marketplaces and digital marketing channels at RM10.61 million or 30.6%. The mobile application and website and offline sales channels contributed RM1.47 million or 4.3% and RM0.61 million or 1.8%, respectively.

The Group's GP increased by RM8.61 million or 103.4% to RM16.95 million from RM8.33 million in the corresponding quarter of the previous financial year. GP margin improved to 48.9% from 41.0%, mainly attributable to a more favourable product mix and improved purchase cost management.

The Group recorded a PBT of RM6.50 million, compared to RM0.54 million in the corresponding quarter of the previous financial year. The significant improvement was mainly attributable to the higher GP arising from increased revenue and improved GP margin.

The Group also recorded a PAT of RM4.49 million, compared to a LAT of RM0.21 million in the corresponding quarter of the previous financial year. By excluding the listing expenses incurred in the corresponding quarter of the previous financial year, the Group's adjusted PBT and adjusted PAT increased by RM4.70 million or 260.0% to RM6.50 million and by RM3.42 million or 321.1% to RM4.49 million, respectively, from RM1.81 million and RM1.07 million, respectively.

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 2026, the Group recorded revenue of RM99.25 million, representing an increase of RM26.86 million or 37.1% compared to RM72.39 million in the previous financial year. The growth was primarily driven by the Group's D2C segment, which contributed RM93.35 million or 94.0% of the Group's revenue, while the B2B segment contributed RM5.90 million or 6.0%.

Within the D2C segment, live commerce remained the Group's largest revenue contributor, generating RM53.05 million or 53.5% of the Group's revenue. This was mainly driven by the Group's continued efforts to introduce new products and engage customers through regular live commerce sessions.

Revenue generated from third-party e-commerce marketplaces and digital marketing channels amounted to RM31.90 million, or 32.1% of the Group's revenue. The increase was supported by the Group's expansion into new business opportunities through its subsidiary, Oasis CTG Alliance Sdn. Bhd., which further strengthened the Group's online sales and digital marketing capabilities.

The Group's mobile application and website contributed RM6.27 million or 6.3% of revenue, while offline sales channels contributed RM2.14 million, or 2.2%. Although these channels accounted for a relatively smaller proportion of the Group's revenue, revenue from the mobile application and website as well as offline sales channels increased by 5.5% and 17.8%, respectively, compared to the previous financial year. The Group continues to leverage its digital and live commerce platforms to enhance customer engagement and support sales growth across its various channels.

The Group achieved a GP margin of 48.2% for the financial year ended 30 June 2026, compared to 45.8% in the previous financial year. The improvement was mainly attributable to a favourable sales mix across the Group's business segments and improved purchase cost management.

The Group recorded a PBT of RM19.25 million and a PAT of RM13.83 million for the financial year ended 30 June 2026, compared to a PBT of RM11.53 million and a PAT of RM7.80 million in the previous financial year. After adjusting for the one-off listing expenses incurred in financial year ended 30 June 2025 ("**FYE 2025**"), the adjusted PBT and PAT for FYE 2025 were RM13.13 million and RM9.40 million respectively. On a like-for-like basis, the Group's PBT and PAT increased by 46.7% and 47.2% respectively, mainly driven by higher revenue and gross profit, coupled with effective cost management.

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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	
	30-Jun-26 RM'000 (Unaudited)	31-Mar-26 RM'000 (Unaudited)	RM'000	%
Revenue	34,662	25,114	9,548	38.0%
GP	16,945	12,055	4,890	40.6%
PBT	6,504	4,597	1,907	41.5%
PAT	4,485	3,386	1,099	32.5%

The Group's revenue increased by RM9.55 million or 38.0% to RM34.66 million in the current financial quarter from RM25.11 million in the immediate preceding quarter. The increase was mainly attributable to higher sales generated from live commerce, third-party e-commerce marketplaces and digital marketing channels, supported by promotional activities, including the sales of official FIFA World Cup 2026 licensed merchandise, for which the Group is the exclusive online distributor in Malaysia.

Driven by the higher revenue, the Group's GP increased by RM4.89 million or 40.6% to RM16.95 million in the current financial quarter from RM12.06 million in the immediate preceding quarter. The GP margin improved to 48.9% from 48.0%, mainly attributable to the higher contribution from new lifestyle products, which recorded a higher GP margin.

The Group recorded a PAT of RM4.49 million in the current financial quarter, compared to RM3.39 million in the immediate preceding quarter, representing an increase of RM1.10 million or 32.5%. The improvement was mainly attributable to the higher revenue and GP, which increased by RM9.55 million or 38.0% and RM4.89 million or 40.6%, respectively, resulting in a higher PBT of RM6.50 million compared to RM4.60 million in the immediate preceding quarter. The PAT margin was 12.9% in the current financial quarter, compared to 13.5% in the immediate preceding quarter.

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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 6.0% in the second quarter of 2026 ("**Q2 2026**"), accelerating from 5.4% in the first quarter. During Q2 2026, the services sector continued to anchor the overall gross domestic product ("**GDP**") expansion, registering a 5.9% growth (first quarter of 2026: 5.6%). This performance was underpinned by sustained consumer spending, with private consumption expenditure growing by 4.8% year-on-year, alongside strong manufacturing growth of 7.3% and a rebound in mining and quarrying of 9.2%, driven mainly by natural gas output. For the first half of 2026, the economy expanded by 5.7%, compared with 4.5% in the corresponding period of 2025.

The Bank Negara Malaysia ("**BNM**") report on economic and financial developments for Q2 2026 highlights that household spending was supported by steady income growth and ongoing policy support, while investment growth was underpinned by continued spending on structures and machinery and equipment. On the external front, exports accelerated, driven mainly by continued strength in electrical and electronics products, alongside a rebound in oil and gas exports. Growth projection for 2026 is expected to remain within the range of 4.0% to 5.0%, with BNM indicating that overall growth could trend toward the upper end of this range, at around 5%. Private consumption is expected to continue expanding amid sustained wage growth and continued income-related policy measures, including Phase 2 of the Civil Servant Salary Revision, as well as targeted cash transfers such as Sumbangan Tunai Rahmah, Sumbangan Asas Rahmah and BUDI95, which continue to 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 ADDITIONAL INFORMATION REQUIRED BY APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES (CONTINUED)

B3 Prospects (continued)

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.

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 12 months ended	
	30-Jun-26 RM'000 (Unaudited)	**30-Jun-25 RM'000 (Unaudited)**	**30-Jun-26 RM'000 (Unaudited)**	**30-Jun-25 RM'000 (Audited)**
Current tax	2,080	723	5,825	3,207
Deferred tax	(61)	20	(400)	524
Total tax expense	**2,019**	**743**	**5,425**	**3,731**
Effective tax rate (%)[1]	31.04%	138.88%	28.18%	32.36%
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 year was 31.04% and 28.18%, respectively. The higher effective tax rate compared to the statutory tax rate of 24% was mainly due to certain non-deductible expenses and under provision in previous financial quarter.

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

B5 Status of corporate proposals and utilisation of proceeds

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 13 August 2026, RM14.76 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	(6,056)	-	7,644	Within 18 months
Set-up of own fulfilment centre	3,600	-	-	3,600	Within 24 months
Working capital	4,300	(4,356)	56	-	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	**(14,756)**	-	**13,244**	

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

B6 Borrowings

The Group's borrowings as at 30 June 2026 and 30 June 2025 are secured, interest-bearing and denominated in RM. Total outstanding borrowings stood at RM19.03 million and RM17.22 million respectively, details of which are set out below:

	As at 30 Jun 2026 RM'000 (Unaudited)	As at 30 Jun 2025 RM'000 (Audited)
Current liabilities		
Term loans	366	343
Lease liabilities and hire purchase payables	702	604
Bankers' acceptance	-	280
Non-current liabilities		
Term loans	16,403	14,678
Lease liabilities and hire purchase payables	1,565	1,311
Total borrowings	**19,036**	**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

No dividend was declared during the current financial quarter ended 30 June 2026.

Subsequently on 20 August 2026, the Group declared a final single-tier dividend of 0.60 sen per Share amounting to RM3.00 million in respect of the financial year ended 30 June 2026. This entitlement shall be paid on 24 September 2026 to holders of ordinary shares based on the Record of Depositors at 8 September 2026.

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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/year are based on the PAT attributable to owners of the Company for the financial quarter/year and the weighted average number of Shares outstanding during the financial quarter/year, calculated as follows:

	Individual Quarter 3 months ended		Cumulative Quarter 12 months ended	
	30-Jun-26	30-Jun-25	30-Jun-26	30-Jun-25
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
PAT attributable to owners of the Company (RM'000)	4,294	(208)	13,108	7,797
Number of Shares ('000)	[(1)]500,000	[(2)]500,000	[(1)]500,000	[(2)]500,000
Basic and diluted earnings per Share (sen)	0.86	(0.04)	2.62	1.56

Notes:

(1) Calculated based on the weighted average number of Shares, comprising 500,000,000 Shares, during the financial quarter/year.

(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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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-26	30-Jun-25	30-Jun-26	30-Jun-25
	RM'000	RM'000	RM'000	RM'000
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Auditors' remuneration				
• statutory audit:				
- Baker Tilly Monteiro Heng PLT	84	115	189	200
- Other auditors	(2)	11	17	11
Depreciation of:				
• Property, plant and equipment	319	335	1,279	1,273
• Investment properties	11	10	42	42
Amortisation of intangible assets	4	4	11	8
Interest income	(204)	(114)	(973)	(340)
Interest expenses	191	201	746	680
Short-term leases expenses	63	27	163	229
Fair value gain on other investment	(104)	(30)	(170)	(75)
Gain on lease modification	(9)	-	(15)	(11)
Gain on disposal of property, plant and equipment	(1)	-	(1)	(101)
Inventories written off	2	-	2	-
Impairment of inventories	23	-	23	-
Impairment loss on trade receivables	16	-	16	-
Miscellaneous income	(145)	(78)	(1,136)	(205)
Property, plant and equipment written off	80	-	82	-
Rental income	(33)	(33)	(132)	(128)
Realised foreign exchange loss	6	21	28	98
Unrealised foreign exchange (loss) / gain	1	(2)	45	87

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
20 August 2026