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SSF HOME GROUP BERHAD
Registration No: 201501016707 (1142041-X)
(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT FOR THE QUARTER ENDED 31 OCTOBER 2025

SSF HOME GROUP BERHAD

(Registration No. 201501016707 (1142041-X))
(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT FOR THE SECOND (2ND) QUARTER ENDED 31 OCTOBER 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME[(1)]

	INDIVIDUAL QUARTER		**CUMULATIVE QUARTER**	
	Current Period Quarter	**Preceding Year Corresponding Quarter**	**Current Period-to-date**	**Preceding Year Corresponding Period-to-date**
	31.10.2025	**31.10.2024**	**31.10.2025**	**31.10.2024**
	Unaudited	**Unaudited**	**Unaudited**	**Unaudited**
	RM'000	**RM'000**	**RM'000**	**RM'000**
Revenue	33,000	30,090	65,996	62,116
Cost of sales	(15,526)	(15,632)	(30,702)	(28,883)
Gross profit	**17,474**	**14,458**	**35,294**	**33,233**
Other income	864	745	1,625	1,496
General and administrative expenses	(16,098)	(16,283)	(32,788)	(32,791)
Selling and distribution expenses	(577)	(1,146)	(1,232)	(2,175)
Profit/(loss) from operations	**1,663**	**(2,226)**	**2,899**	**(237)**
Finance costs	(1,133)	(245)	(2,009)	(411)
Profit/(loss) before tax	**530**	**(2,471)**	**890**	**(648)**
Tax (expense)/ credit	(26)	487	(218)	(87)
Profit/(loss) after tax/total comprehensive income/(loss) for the financial period	**504**	**(1,984)**	**672**	**(735)**
Profit/(loss) after tax/total comprehensive income/(loss) attributable to:				
Owners of the Group	**504**	**(1,984)**	**672**	**(735)**
Basic earnings/(loss) per share (sen)	0.06	(0.25)	0.08	(0.09)
Diluted earnings/(loss) per share (sen)	0.06	(0.25)	0.08	(0.09)

Note:

(1) *The Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the audited financial statements of SSF Home Group Berhad ("**SHG**" or the "**Company**") and its subsidiaries ("**SHG Group**" or the "**Group**") for the financial year ended 30 April 2025 and the accompanying explanatory notes attached to this interim financial report.*

SSF HOME

SSF HOME GROUP BERHAD

(Registration No. 201501016707 (1142041-X))
(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT FOR THE SECOND (2ND) QUARTER ENDED 31 OCTOBER 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION[1]

	As at 31.10.2025 Unaudited RM'000	As at 30.4.2025 Audited RM'000
Non-current assets		
Property, plant and equipment	18,558	19,492
Right-of-use assets	93,326	86,210
Intangible assets	12	13
Other investments	15,494	5,494
Deferred tax assets	3,795	3,556
Other receivables	6,822	6,212
Total non-current assets	**138,007**	**120,977**
Current assets		
Inventories	68,313	68,022
Trade receivables	448	788
Other receivables	6,105	3,242
Tax recoverable	800	237
Short term investments	37,978	38,735
Fixed deposits with licensed banks	13,475	19,841
Cash and bank balances	10,633	13,733
Total current assets	**137,752**	**144,598**
Total assets	**275,759**	**265,575**
Equity and liabilities		
Equity		
Share capital	122,239	122,239
Reorganisation deficit	(70,036)	(70,036)
Retained earnings	110,558	113,886
Reserves	<1	<1
Total equity	**162,761**	**166,089**
Liabilities		
Non-current liabilities		
Provision for restoration costs	1,844	1,739
Lease liabilities	81,208	78,434
Deferred tax liabilities	185	208
Total non-current liabilities	**83,237**	**80,381**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONT'D)[1]

	As at 31.10.2025 Unaudited RM'000	As at 30.4.2025 Audited RM'000
Current liabilities		
Trade payables	3,189	5,011
Other payables	2,935	3,072
Provision for restoration costs	168	375
Contract liabilities	1,298	1,324
Lease liabilities	13,547	8,354
Bank borrowings	8,314	-
Tax payable	310	969
Total current liabilities	**29,761**	**19,105**
Total liabilities	**112,998**	**99,486**
Total equity and liabilities	**275,759**	**265,575**
Net asset per share (in RM)[2]	**0.20**	**0.21**

Notes:

(1) *The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements of the Company for the financial year ended 30 April 2025 and the accompanying explanatory notes attached to this interim financial report.*

(2) *Net assets per ordinary share is calculated based on the Company's enlarged number of ordinary shares of 800,000,000 ordinary shares at the end of the reporting period.*

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INTERIM FINANCIAL REPORT FOR THE SECOND (2ND) QUARTER ENDED 31 OCTOBER 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY[1]

	Share capital RM'000	Foreign currency translation reserves RM'000	Distributable retained earnings RM'000	Reorganisation deficit RM'000	Total Equity RM'000
At 1 May 2025	122,239	<1	113,886	(70,036)	166,089
Profit net of tax, representing total comprehensive income for the financial period	-	-	672	-	672
Dividends	-	-	(4,000)	-	(4,000)
At 31 October 2025	**122,239**	**<1**	**110,558**	**(70,036)**	**162,761**
At 1 May 2024	122,239	-	111,985	(70,036)	164,188
Loss net of tax, representing total comprehensive loss for the financial period	-	-	(735)	-	(735)
Dividends	-	-	(4,000)	-	(4,000)
Foreign currency translation differences	-	<1	-	-	-
At 31 October 2024	**122,239**	**<1**	**107,250**	**(70,036)**	**159,453**

Note:

(1) *The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements of the Company for the financial year ended 30 April 2025 and the accompanying explanatory notes attached to this interim financial report.*

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS(1)

	CUMULATIVE QUARTER	
	Current Period-to-date 31.10.2025	**Preceding Year Corresponding Period-to-date 31.10.2024**
	RM'000	**RM'000**
Cash Flows From Operating Activities		
Profit/(loss) before tax	890	(648)
Adjustments for:		
Amortisation of intangible assets	1	1
Depreciation of property, plant and equipment	1,753	1,794
Depreciation of right-of-use assets	7,315	5,653
Dividend income	(333)	-
Interest expense:		
- Banker's acceptance	87	-
- Lease liabilities	1,923	411
Interest income	(455)	(726)
Investment income	(581)	(481)
Loss/(gain) on disposal of property, plant and equipment	2	(68)
Loss on lease modification	-	20
Addition of provision for restoration costs	18	104
Unrealised gain on foreign exchange	(4)	(4)
Write off of deposits	3	3
Write off of inventories	514	466
Write off of property, plant and equipment	26	28
Operating profit before changes in working capital	11,159	6,553
Changes in working capital:		
Inventories	(804)	12,622
Receivables	(3,138)	(1,411)
Payables	(1,953)	(4,203)
Contract liabilities	(27)	(1,055)
Provision	(156)	-
Cash generated from operations	5,081	12,506
Income tax paid	(1,702)	(1,748)
Tax refunded	1	33
Interest received	455	726
Net cash from operating activities	**3,835**	**11,517**
Cash Flows From Investing Activities		
Purchase of property, plant and equipment	(848)	(1,272)
Investment income received	581	481
Dividend received	333	-
Addition of other investment	(10,000)	-
Proceeds from disposal of property, plant and equipment	1	98
Net cash used in investing activities	**(9,933)**	**(693)**

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INTERIM FINANCIAL REPORT FOR THE SECOND (2ND) QUARTER ENDED 31 OCTOBER 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (CONT'D)[(1)]

	CUMULATIVE QUARTER	
	Current Period-to-date 31.10.2025	**Preceding Year Corresponding Period-to-date 31.10.2024**
	RM'000	**RM'000**
Cash Flows From Financing Activities		
Dividend paid	(4,000)	(4,000)
Interest paid:		
- Banker's acceptance	(87)	-
- Lease liabilities	(1,923)	(411)
Payment for principal portion of lease liabilities	(6,429)	(4,846)
Drawdown of bank borrowings, net	8,314	-
Net cash used in financing activities	**(4,125)**	**(9,257)**
Net (decrease)/increase in cash and cash equivalents	(10,223)	1,567
Cash and cash equivalents at beginning of the financial period	72,309	72,018
Cash and cash equivalents at end of the financial period[(2)]	**62,086**	**73,585**

Notes:

(1) *The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 30 April 2025 and the accompanying explanatory notes attached to this condensed interim financial report.*

(2) *Cash and cash equivalents at the end of the financial period comprised:*

	Current Period-to-date 31.10.2025	**Preceding Year Corresponding Period-to-date 31.10.2024**
	RM'000	**RM'000**
Short term investments	37,978	37,756
Fixed deposits with licensed banks	13,475	27,443
Cash and bank balances	10,633	8,386
	62,086	**73,585**

NOTES TO THE INTERIM FINANCIAL REPORT

A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS 134"), UNAUDITED INTERIM FINANCIAL REPORT

A1. Basis of Preparation

The condensed interim financial report of the Group is unaudited and has been prepared in accordance with the Malaysian Financial Reporting Standards ("**MFRSs**") 134 – *Interim Financial Reporting* issued by the Malaysian Accounting Standards Board ("**MASB**"), International Financial Reporting Standards ("**IFRSs**"), requirements of the Companies Act, 2016 in Malaysia, Rule 9.22 and Appendix 9B of the Listing Requirements.

The condensed consolidated interim financial statements should be read in conjunction with the audited financial statements for the financial year ended 30 April 2025 as disclosed in the Annual Report 2025 and the accompanying notes attached to this condensed interim financial report.

A2. Significant Accounting Policies

The significant accounting policies adopted in the preparation of this Condensed Report are consistent with those adopted as disclosed in the audited financial statements of the Group for the financial year ended 30 April 2025, except for the adoption of the following new MFRS and Amendments to MFRSs.

Adoption of new MFRS and amendments to MFRSs

The adoption of the following new MFRS and amendments to MFRSs that are mandatory effective for an accounting period beginning on or after 1 January 2025:

Amendments to MFRS 121	Lack of Exchangeability

The adoption of the above new MFRS and amendments to MFRSs do not have any material impact on condensed consolidated financial statements.

Standards issued but not yet effective

At the date of authorisation for issue of these condensed consolidated interim financial statements, the amendments to MFRSs, which were in issue but not yet effective and have not been early adopted by the Group are as follows:

<u>Effective for annual financial periods beginning on or after 1 January 2026</u>

Amendments to MFRS 1	First-time Adoption of Malaysian Financial Reporting Standards
Amendments to MFRS 7	Financial Instruments: Disclosures
Amendments to MFRS 9 and MFRS 7	Classification and Measurement of Financial Instruments and Contracts Referencing Nature-dependent Electricity
Amendments to MFRS 10	Consolidated Financial Statements
Amendments to MFRS 107	Statement of Cash Flows

NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)

A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS 134"), UNAUDITED INTERIM FINANCIAL REPORT (CONT'D)

A2. Significant Accounting Policies (Cont'd)

Standards issued but not yet effective (Cont'd)

Effective for annual financial periods beginning on or after 1 January 2027

MFRS 18	Presentation and Disclosure in Financial Statements
MFRS 19	Subsidiaries without Public Accountability: Disclosures

Effective date to be announced

Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

The Group will adopt the above amendments to MFRSs when they become effective in the respective financial periods. These amendments to MFRSs are not expected to have material impact to the financial statements of the Group upon their initial applications.

A3. Audited Report of Preceding Annual Financial Statements

The audited consolidated financial statements for the financial year ended 30 April 2025 was not subject to any qualification.

A4. Seasonal or Cyclical Factors

The Group's business is exposed to seasonal effects of the retail industry. The Group's sales are generally higher during festive seasons such as Chinese New Year, Hari Raya Aidilfitri and Christmas.

A5. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows

There were no items affecting assets, liabilities, equity, net income or cash flows that are unusual because of their nature in size or incidence during the current financial quarter and financial year under review.

A6. Material Changes in Estimates

There were no material changes in the estimates of amounts reported that have material effect on the results for the current financial quarter under review.

A7. Debt and Equity Securities

There were no issuances, cancellations, repurchases, resale and repayment of debts and equity during the current financial quarter under review.

NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)

A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS 134"), UNAUDITED INTERIM FINANCIAL REPORT (CONT'D)

A8. Dividend Paid

There was no dividend paid during the current financial quarter under review.

A9. Segmental Information

The Group's revenue is principally generated from the retail of home furnishing products. The Group's principal market is Malaysia as all of its revenue are generated locally.

A10. Material Events Subsequent to The End of The Current Financial Quarter

There were no material events subsequent to the end of the current financial quarter under review that have not been reflected in this interim financial report.

A11. Changes in The Composition of The Group

There were no changes in the composition of the Group for the current financial quarter under review.

A12. Contingent Liabilities and Contingent Assets

There were no other material contingent liabilities and contingent assets of the Group as at the end of the current financial quarter under review.

A13. Significant Related Party Transactions

Significant transactions between the Group and related party are as follows:

	Current Period Quarter 31.10.2025 RM'000	Current Period-to-date 31.10.2025 RM'000
Rental of retail outlets and office paid to related parties	1,224	2,448

NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)

A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS 134"), UNAUDITED INTERIM FINANCIAL REPORT (CONT'D)

A14. Capital Commitments

Other than as disclosed below, the are no other material capital commitments as at the end of the current financial quarter under review.

	As at 31.10.2025 Unaudited RM'000	As at 30.4.2025 Audited RM'000
Approved and contracted for		
- Purchase of property, plant and equipment	983	831

A15. Valuation of Property, Plant and Equipment

The Group has not carried out any valuation on its property, plant and equipment in the current financial quarter under review.

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B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. Review of Performance

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Period Quarter 31.10.2025	Preceding Year Corresponding Quarter 31.10.2024	Current Period-to-date 31.10.2025	Preceding Year Corresponding Period-to-date 31.10.2024
	RM'000	RM'000	RM'000	RM'000
Revenue	33,000	30,090	65,996	62,116
Profit/(loss) before tax ("**PBT**"/"**LBT**")	530	(2,471)	890	(648)
Profit/(loss) after tax ("**PAT**"/"**LAT**")	504	(1,984)	672	(735)

For the current quarter ended 31 October 2025, the Group's revenue rose by 9.7% or RM2.91 million compared to the preceding year corresponding quarter, supported by the effectiveness of our targeted marketing initiatives. Throughout the period, the Group intensified promotional campaigns and enhanced customer engagement activities, which successfully increased footfall and improved sales conversion.

The Group's PBT improved by RM3.00 million, rising from an LBT of RM2.47 million in the preceding year corresponding quarter to a PBT of RM0.53 million. The higher profit for the quarter was mainly driven by stronger sales.

For the current period-to-date, the Group recorded revenue of RM66.00 million, representing an increase of RM3.88 million or 6.2% compared to the same period of the preceding year. This was accompanied by an increase in PBT to RM0.89 million from an LBT of RM0.65 million in the previous year, representing an improvement of RM1.54 million. The increase in profit was primarily driven by stronger sales.

B2. Comparison with the Immediate Preceding Quarter's Result

	Current Quarter 31.10.2025	Immediate Preceding Quarter 31.7.2025	Variance	
	RM'000	RM'000	RM'000	%
Revenue	33,000	32,996	4	<0.1
PBT	530	360	170	47.2
PAT	504	168	336	200.0

The Group's revenue remained stable compared to the immediate preceding quarter, with PBT improving slightly from RM0.36 million to RM0.53 million, reflecting steady overall performance.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B3. Group's Prospects

Despite prevailing external headwinds, including rising production and logistics costs due to the expanded Sales and Service Tax ("SST") coverage on goods and services, inflationary pressures, and weaker global growth stemming from geopolitical uncertainties and ongoing trade tariff imposed by United States, the Group remains confident in its ability to adapt through strategic pricing, cost efficiency, and resilient supply chain partnerships, while continuing to strengthen its position in the domestic home and living retail segment.

The Group remains committed to strengthening its retail positioning through value-for-money offerings, strategic pricing, and product innovation that align with evolving consumer preferences. In line with our rebranding efforts, SSF is focused on delivering affordable and practical home living solutions, supported by refreshed store formats and enhanced customer experience. Recent store openings reflect our continued expansion into key urban centres with right-sized outlets to improve accessibility and operational efficiency. The Group expects to open a further four stores in the remainder of the financial year.

B4. Variance of Profit Forecast

The Group did not issue any profit forecast for the current financial quarter.

B5. Income Tax Expense/(Credit)

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Period Quarter 31.10.2025 RM'000	Preceding Year Corresponding Quarter 31.10.2024 RM'000	Current Period-to-date 31.10.2025 RM'000	Preceding Year Corresponding Period-to-date 31.10.2024 RM'000
Current tax	(69)	(146)	480	494
Deferred tax	95	(341)	(262)	(407)
Total	26	(487)	218	87

The effective tax rate for the current quarter was 4.9%, lower than the statutory tax rate of 24%, was mainly due to a reversal of current tax provision from the preceding quarter following a reassessment of taxable profits.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B6. Profit/(Loss) Before Tax

Profit/(loss) from operations is derived after charging/(crediting) the following:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Period Quarter 31.10.2025 RM'000	Preceding Year Corresponding Quarter 31.10.2024 RM'000	Current Period-to-date 31.10.2025 RM'000	Preceding Year Corresponding Period-to-date 31.10.2024 RM'000
Amortisation of intangible assets	1	1	1	1
Depreciation of property, plant and equipment	867	910	1,753	1,794
Depreciation of right-of-use assets	4,825	2,930	7,315	5,653
Loss/(gain) on disposal of property, plant and equipment	-	19	2	(68)
Loss on lease modification	-	-	-	20
Interest expense:				
- Banker's acceptance	77	-	87	-
- Lease liabilities	1,057	245	1,923	411
Interest income:				
- Fixed deposits from licensed banks	(167)	(301)	(355)	(622)
- Short-term placement	(53)	(46)	(100)	(104)
Investment income	(280)	(264)	(581)	(481)
Dividend income	(250)	-	(333)	-
Addition of provision for restoration costs	53	52	18	104
Unrealised (gain)/loss on foreign exchange	(8)	1	(4)	(4)
Write off of deposits	1	1	3	3
Write off of inventories	243	305	514	466
Write off of property, plant and equipment	4	7	26	28

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B7. Utilisation of Proceeds Raised from the Initial Public Offering ("IPO")

The gross proceeds raised from the IPO of RM50.00 million are intended to be utilised in the following manner:

Utilisation of proceeds[(1)]	Proposed utilisation RM'000	Reallocation [(2)] RM'000	Actual utilisation RM'000	Balance unutilised RM'000	Estimated timeframe for utilisation
Set-up new retail outlets					
• Capital expenditure	14,220	(2,259)	(3,070)	8,891	Within 36 months
• Start-up costs	20,970	-	(9,780)	11,190	Within 48 months
Repayment of bank borrowings	5,000	-	(5,000)	-	Within 3 months
Marketing activities	1,500	-	(1,500)	-	Within 24 months
General working capital	4,010	2,259	(6,269)	-	Within 12 months
Estimated listing expenses	4,300	-	(4,300)	-	Immediately
	50,000	**-**	**(29,919)**	**20,081**	

Notes:

(1) *The utilisation of proceeds as disclosed above should be read in conjunction with the Company's Prospectus dated 8 September 2023.*

(2) *As per our prospectus, the actual cost to set-up our new retail outlets is lower than the amount budgeted, the excess is allocated for general working capital requirements.*

B8. Group Borrowings and Debt Securities

The Group's borrowings as at 31 October 2025 are as follows:

	As At 31.10.2025 Unaudited RM'000	As At 30.4.2025 Audited RM'000
Current		
Secured and guaranteed		
Bankers' acceptance	8,314	-

B9. Material Litigation

The Group is not engaged in any material litigation either as plaintiff or defendant, and the Directors do not have any knowledge of any proceedings pending or threatened against the Group as at the date of this report.

B10. Dividend

The Board does not recommend the payment of any interim dividend for the financial quarter under review.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)

B11. Earnings/(Loss) Per Share ("EPS"/"LPS")

The basic and diluted EPS/(LPS) for the current financial quarter and period-to-date are as follows:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Period Quarter 31.10.2025	Preceding Year Corresponding Quarter 31.10.2024	Current Period-to-date 31.10.2025	Preceding Year Corresponding Period-to-date 31.10.2024
Profit/(loss) attributable to Owners of the Company (RM'000)	504	(1,984)	672	(735)
Weighted average number of the ordinary shares in issue[(1)] ('000)	800,000	800,000	800,000	800,000
Basic EPS/(LPS) (sen)	0.06	(0.25)	0.08	(0.09)
Diluted EPS/(LPS)[(2)] (sen)	0.06	(0.25)	0.08	(0.09)

Notes:

(1) *Based on the weighted average number of ordinary shares in issue for the period under review.*

(2) *The diluted EPS of the Group for the current financial quarter and financial period-to-date ended 31 October 2025 is equivalent to the basic EPS as the Group does not have any convertible options at the end of the reporting period.*

B12. Status of Corporate Proposals

There were no corporate proposals pending completion as at the date of this interim financial report.

B13. Authorisation for Issue

The interim financial report was authorised for issue by the Board of Directors on 15 December 2025.