



SSF HOME GROUP BERHAD

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

**INTERIM FINANCIAL REPORT
FOR THE QUARTER ENDED
31 JULY 2025**

SSF HOME

SSF HOME GROUP BERHAD

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

INTERIM FINANCIAL REPORT FOR THE FIRST (1ST) QUARTER ENDED 31 JULY 2025

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

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Period Quarter 31.7.2025	Preceding Year Corresponding Quarter 31.7.2024	Current Period- to-date 31.7.2025	Preceding Year Corresponding Period-to-date 31.7.2024
	Unaudited	Audited	Unaudited	Audited
	RM'000	RM'000	RM'000	RM'000
Revenue	32,996	32,026	32,996	32,026
Cost of sales	(15,176)	(13,251)	(15,176)	(13,251)
Gross profit	17,820	18,775	17,820	18,775
Other income	761	751	761	751
General and administrative expenses	(16,690)	(16,508)	(16,690)	(16,508)
Selling and distribution expenses	(655)	(1,029)	(655)	(1,029)
Profit from operations	1,236	1,989	1,236	1,989
Finance costs	(876)	(166)	(876)	(166)
Profit before tax	360	1,823	360	1,823
Tax expense	(192)	(574)	(192)	(574)
Profit after tax/total comprehensive income for the financial period	168	1,249	168	1,249
Profit after tax/total comprehensive income attributable to:				
Owners of the Group	168	1,249	168	1,249
Basic earnings per share (sen)	0.02	0.16	0.02	0.16
Diluted earnings per share (sen)	0.02	0.16	0.02	0.16

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.

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INTERIM FINANCIAL REPORT FOR THE FIRST (1ST) QUARTER ENDED 31 JULY 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION⁽¹⁾

	As at 31.7.2025 Unaudited RM'000	As at 30.4.2025 Audited RM'000
Non-current assets		
Property, plant and equipment	18,757	19,492
Right-of-use assets	85,321	86,210
Intangible assets	13	13
Other investments	5,494	5,494
Deferred tax assets	3,911	3,556
Other receivables	6,656	6,212
Total non-current assets	120,152	120,977
Current assets		
Inventories	67,090	68,022
Trade receivables	445	788
Other receivables	3,260	3,242
Tax recoverable	562	237
Short term investments	42,578	38,735
Fixed deposits with licensed banks	20,287	19,841
Cash and bank balances	9,436	13,733
Total current assets	143,658	144,598
Total assets	263,810	265,575
Equity and liabilities		
Equity		
Share capital	122,239	122,239
Reorganisation deficit	(70,036)	(70,036)
Retained earnings	110,054	113,886
Reserves	<1	<1
Total equity	162,257	166,089
Liabilities		
Non-current liabilities		
Provision for restoration costs	1,799	1,739
Lease liabilities	77,646	78,434
Deferred tax liabilities	206	208
Total non-current liabilities	79,651	80,381

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

	As at 31.7.2025 Unaudited RM'000	As at 30.4.2025 Audited RM'000
Current liabilities		
Trade payables	2,003	5,011
Other payables	3,936	3,072
Provision for restoration costs	196	375
Contract liabilities	1,357	1,324
Lease liabilities	8,632	8,354
Bank borrowings	5,061	-
Tax payable	717	969
Total current liabilities	21,902	19,105
Total liabilities	101,553	99,486
Total equity and liabilities	263,810	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 FIRST (1ST) QUARTER ENDED 31 JULY 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	-	-	168	-	168
Dividends	-	-	(4,000)	-	(4,000)
At 31 July 2025	122,239	<1	110,054	(70,036)	162,257
At 1 May 2024	122,239	-	111,985	(70,036)	164,188
Profit net of tax, representing total comprehensive income for the financial period	-	-	1,249	-	1,249
At 31 July 2024	122,239	-	113,234	(70,036)	165,437

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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INTERIM FINANCIAL REPORT FOR THE FIRST (1ST) QUARTER ENDED 31 JULY 2025

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS⁽¹⁾

	CUMULATIVE QUARTER	
	Current	Preceding Year
	Period-to-date 31.7.2025 RM'000	Corresponding Period-to-date 31.7.2024 RM'000
Cash Flows From Operating Activities		
Profit before tax	360	1,823
Adjustments for:		
Amortisation of intangible assets	1	1
Depreciation of property, plant and equipment	886	884
Depreciation of right-of-use assets	2,490	2,723
Dividend income	(83)	-
Interest expense	876	166
Interest income	(235)	(379)
Investment income	(301)	(217)
Loss/(gain) on disposal of property, plant and equipment	2	(87)
Loss on lease modification	-	20
(Reversal)/addition of provision for restoration costs	(35)	52
Unrealised loss/(gain) on foreign exchange	4	(5)
Write off of deposits	2	2
Write off of inventories	271	161
Write off of property, plant and equipment	22	21
Operating profit before changes in working capital	4,260	5,165
Changes in working capital:		
Inventories	661	7,640
Receivables	(123)	(737)
Payables	(2,148)	(5,524)
Contract liabilities	32	(676)
Provision	(84)	-
Cash generated from operations	2,598	5,868
Income tax paid	(1,124)	(998)
Tax refunded	-	16
Interest received	235	379
Net cash from operating activities	1,709	5,265
Cash Flows From Investing Activities		
Purchase of property, plant and equipment	(175)	(218)
Investment income received	301	217
Dividend received	83	-
Proceeds from disposal of property, plant and equipment	1	90
Net cash from investing activities	210	89

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

	CUMULATIVE QUARTER	
	Current Period-to-date 31.7.2025 RM'000	Preceding Year Corresponding Period-to-date 31.7.2024 RM'000
Cash Flows From Financing Activities		
Dividend paid	(4,000)	-
Interest paid	(876)	(166)
Payment for principal portion of lease liabilities	(2,112)	(2,317)
Drawdown of bank borrowings, net	5,061	-
Net cash used in financing activities	(1,927)	(2,483)
Net (decrease)/increase in cash and cash equivalents	(8)	2,871
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⁾	72,301	74,889

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 31.7.2025 RM'000	Preceding Year Corresponding Year-to-date 31.7.2024 RM'000
Short term investments	42,578	31,487
Fixed deposits with licensed banks	20,287	34,413
Cash and bank balances	9,436	8,989
	72,301	74,889

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INTERIM FINANCIAL REPORT FOR THE FIRST (1ST) QUARTER ENDED 31 JULY 2025

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
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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:

Effective for annual financial periods beginning on or after 1 January 2026

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

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INTERIM FINANCIAL REPORT FOR THE FIRST (1ST) QUARTER ENDED 31 JULY 2025

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
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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.

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INTERIM FINANCIAL REPORT FOR THE FIRST (1ST) QUARTER ENDED 31 JULY 2025

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

On 31 July 2025, the Company paid a single tier interim dividend of 0.5 sen for 800,000,000 ordinary shares amounting to RM4,000,000 in respect of financial year ending 30 April 2026.

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	Current Period-to-date
	31.7.2025	31.7.2025
	RM'000	RM'000
Rental of retail outlets and office paid to related parties	1,224	1,224

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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, there are no other material capital commitments as at the end of the current financial quarter under review.

	As at 31.7.2025	As at 30.4.2025
	Unaudited	Audited
	RM'000	RM'000
Approved and contracted for		
- Purchase of property, plant and equipment	789	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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INTERIM FINANCIAL REPORT FOR THE FIRST (1ST) QUARTER ENDED 31 JULY 2025

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 31.7.2025 RM'000	Preceding Year Corresponding Quarter 31.7.2024 RM'000	Current Period-to- date 31.7.2025 RM'000	Preceding Year Corresponding Period-to-date 31.7.2024 RM'000
Revenue	32,996	32,026	32,996	32,026
Profit before tax ("PBT")	360	1,823	360	1,823
Profit after tax ("PAT")	168	1,249	168	1,249

For the current quarter ended 31 July 2025, the Group's revenue rose by 3.0% or RM0.97 million compared to the preceding year corresponding quarter, underpinned by the effectiveness of our targeted marketing initiatives. During the year, we intensified promotional campaigns and enhanced customer engagement activities, which successfully drove higher footfall and improved sales conversion.

The PBT for the current quarter decreased by RM1.46 million or 80.3%, from RM1.82 million to RM0.36 million as compared with the preceding year corresponding quarter. The decline in PBT was mainly due to lower gross profit margin, as well as higher finance cost of right-of-use assets from new retail outlets and lease modifications resulting from the exercise of renewal options.

B2. Comparison with the Immediate Preceding Quarter's Result

	Current Quarter 31.7.2025 RM'000	Immediate Preceding Quarter 30.4.2025 RM'000	Variance	
			RM'000	%
Revenue	32,996	50,938	(17,942)	(35.2)
PBT	360	8,182	(7,822)	(95.6)
PAT	168	5,868	(5,700)	(97.1)

Revenue for the current quarter under review declined by approximately RM17.94 million (35.2%) as compared to the immediate preceding quarter. The higher revenue for the immediate preceding quarter was mainly attributable to the higher sales contribution from retail outlets as a result of seasonal period such as Chinese New Year and Hari Raya Aidilfitri.

Correspondingly, PBT for the current quarter decreased by RM7.82 million, from RM8.18 million to RM0.36 million as compared with the immediate preceding quarter.

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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 including Nibong Tebal outlet, reflect our continued expansion into key urban centres with right-sized outlets to improve accessibility and operational efficiency.

B4. Variance of Profit Forecast

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

B5. Income Tax Expense

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Period Quarter	Preceding Year Corresponding Quarter	Current Period- to-date	Preceding Year Corresponding Period-to-date
	31.7.2025	31.7.2024	31.7.2025	31.7.2024
	RM'000	RM'000	RM'000	RM'000
Current tax	549	640	549	640
Deferred tax	(357)	(66)	(357)	(66)
Total	192	574	192	574

The effective tax rate of the Group for the current period and period-to-date is higher than statutory tax rate mainly due to certain expenses being disallowed for tax purposes.

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

B6. Profit before tax

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

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Period Quarter 31.7.2025 RM'000	Preceding Year Corresponding Quarter 31.7.2024 RM'000	Current Period- to-date 31.7.2025 RM'000	Preceding Year Corresponding Period-to-date 31.7.2024 RM'000
Amortisation of intangible assets	1	1	1	1
Depreciation of property, plant and equipment	886	884	886	884
Depreciation of right- of-use assets	2,490	2,723	2,490	2,723
Loss/(gain) on disposal of property, plant and equipment	2	(87)	2	(87)
Loss on lease modification	-	20	-	20
Interest expense:				
- Banker's acceptance	10	-	10	-
- Lease liabilities	866	166	866	166
Interest income:				
- Fixed deposits from licensed banks	(188)	(321)	(188)	(321)
- Short-term placement	(47)	(58)	(47)	(58)
Investment income	(301)	(217)	(301)	(217)
Dividend income	(83)	-	(83)	-
(Reversal)/addition of provision for restoration costs	(35)	52	(35)	52
Unrealised loss/(gain) on foreign exchange	4	(5)	4	(5)
Write off of deposits	2	2	2	2
Write off of inventories	271	161	271	161
Write off of property, plant and equipment	22	21	22	21

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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)	(2,877)	9,084	Within 36 months
• Start-up costs	20,970	-	(7,810)	13,160	Within 48 months
Repayment of bank borrowings	5,000	-	(5,000)	-	Within 3 months
Marketing activities	1,500	-	(1,226)	274	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	-	(27,482)	22,518	

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 July 2025 are as follows:

	As At 31.7.2025 Unaudited RM'000	As At 30.4.2025 Audited RM'000
Current		
<u>Secured and guaranteed</u>		
Bankers' acceptance	5,061	-

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

On 1 July 2025, the Board of Directors declared an interim single tier dividend of 0.5 sen per ordinary share for the financial year ending 30 April 2026 amounting to RM4,000,000 which has been paid on 31 July 2025.

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

B11. Earnings Per Share ("EPS")

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

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Period Quarter 31.7.2025	Preceding Year Corresponding Quarter 31.7.2024	Current Period- to-date 31.7.2025	Preceding Year Corresponding Period-to-date 31.7.2024
Profit attributable to Owners of the Company (RM'000)	168	1,249	168	1,249
Weighted average number of the ordinary shares in issue ⁽¹⁾ ('000)	800,000	800,000	800,000	800,000
Basic EPS (sen)	0.02	0.16	0.02	0.16
Diluted EPS ⁽²⁾ (sen)	0.02	0.16	0.02	0.16

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 July 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 25 September 2025.