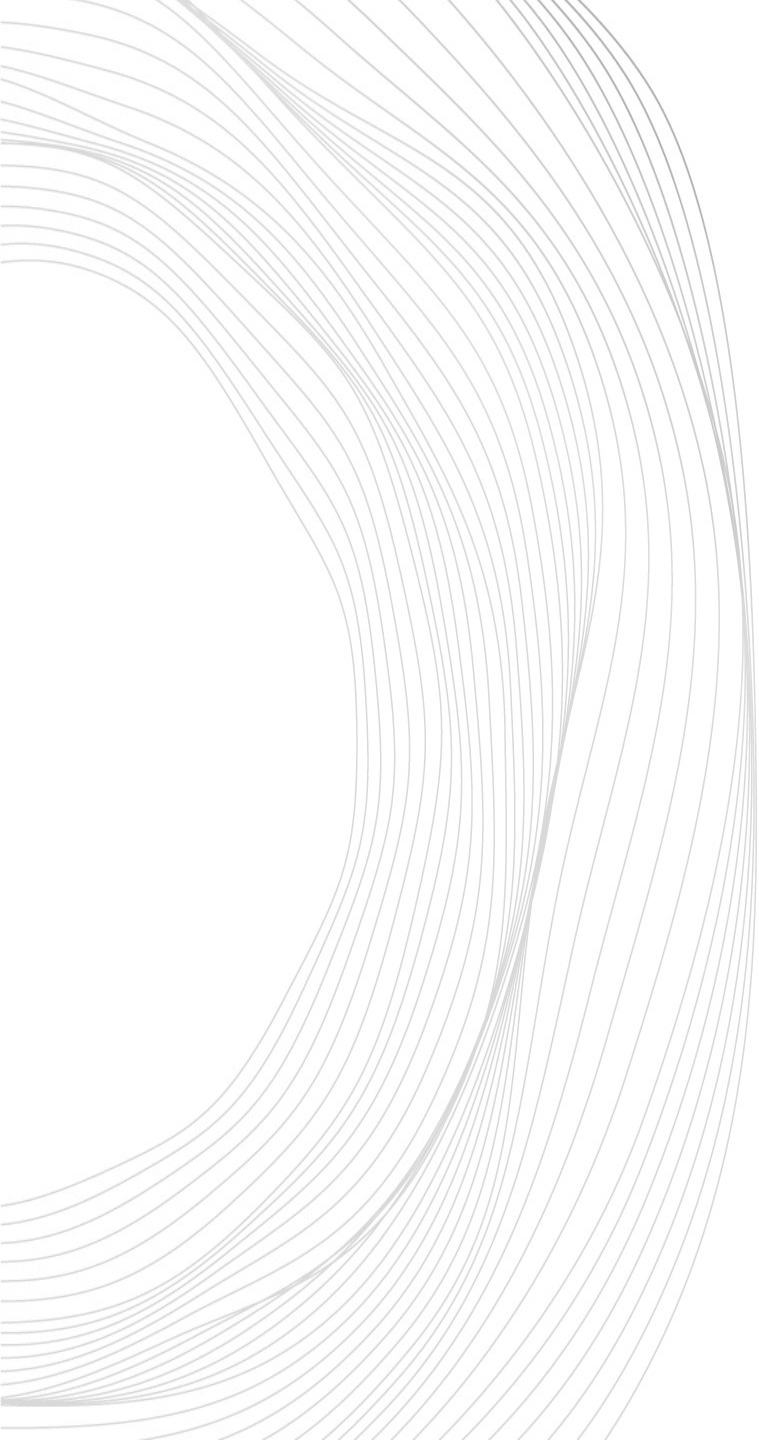




BESHOM HOLDINGS BERHAD



1QFY2027
Results Update

25 September 2026

Contents Financial Highlights 1QFY2027

Review by Segment

1QFY2027 vs. 1QFY2026

During the period ended 31 July 2026, the revenue was maintained at about RM35.4 million. The overall revenue performance was supported by higher sales in the Wholesale and MLM divisions while lower revenue was recorded in the Retail division. The Group's pre-tax profit increased by 53.1%, from RM1.8 million to RM2.7 million, mainly attributed to a gain of RM1.8 million arising from the disposal of investment properties.

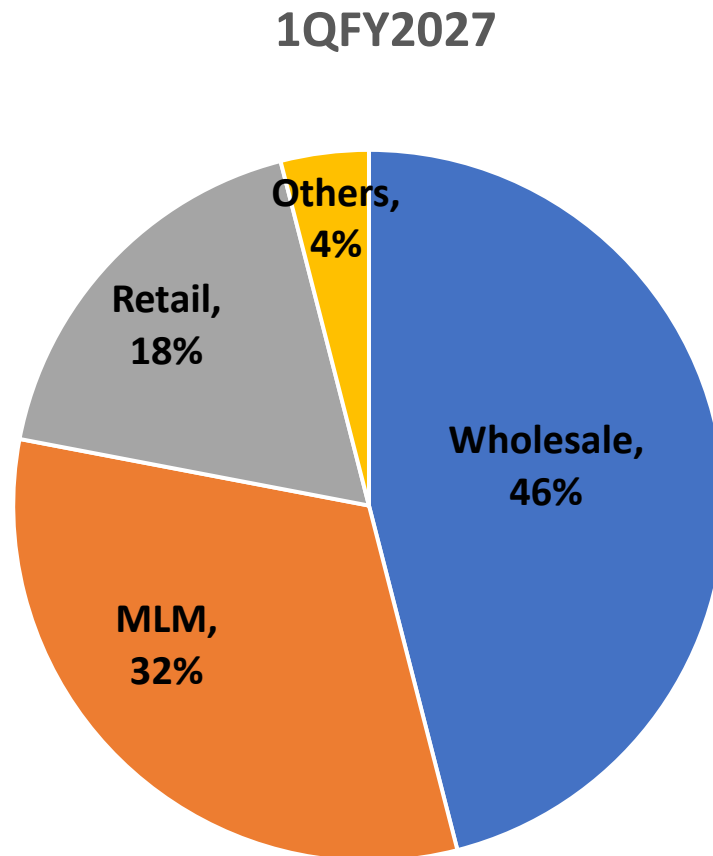
1QFY2027 vs. 1QFY2026

	1QFY2027 31 July 2026 (RM'mil)	1QFY2026 31 July 2025 (RM'mil)	Variance +/-
Revenue	35.39	35.54	-0.4%
Pre-tax Profit	2.69	1.76	+52.8%
Profit After Tax	2.41	1.24	+94.4%
Net Margin (%)	6.81%	3.49%	+3.32%
EPS (sen)	0.88	0.48	+0.40 sen

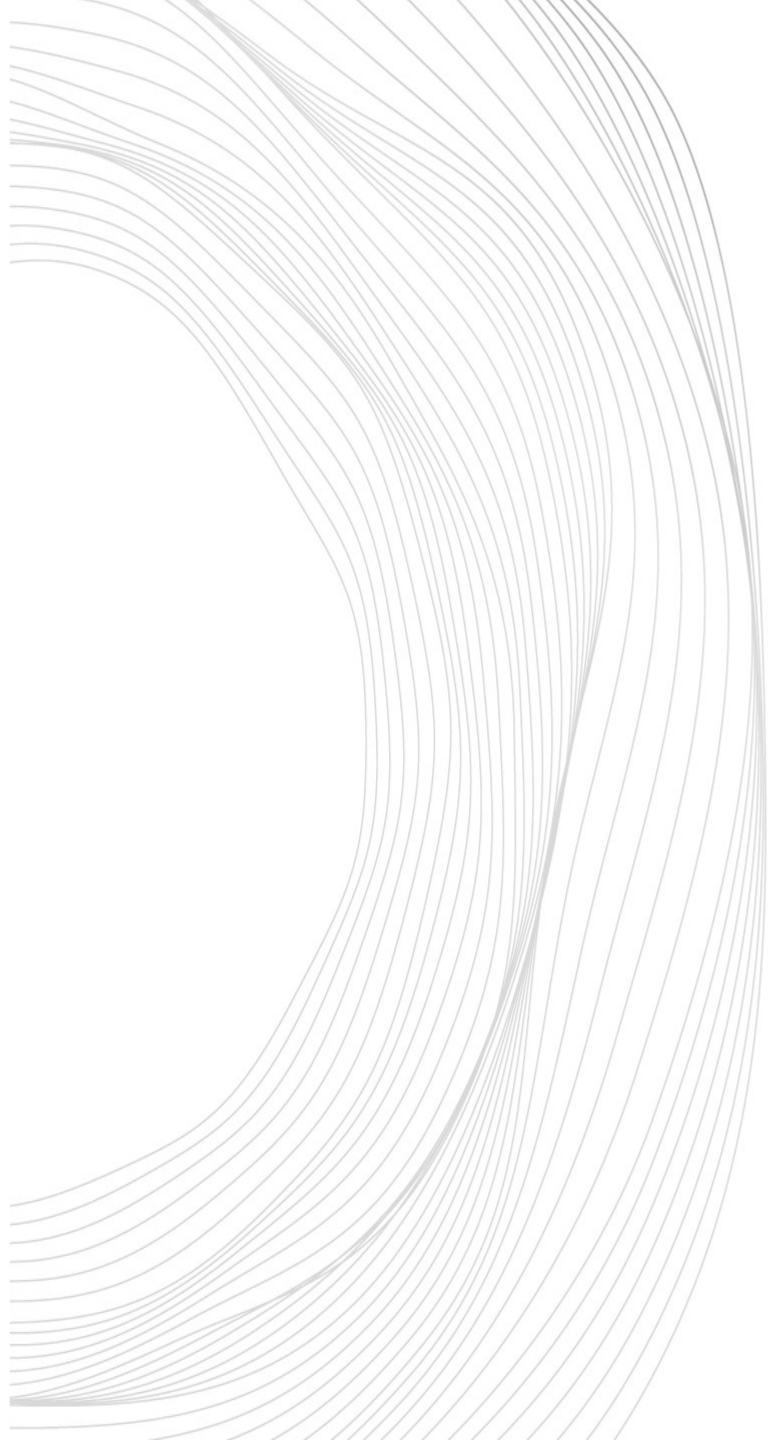
Statement of Financial Position

	1QFY2027 31 July 2026 (RM'mil)	FYE2026 30 April 2026 (audited) (RM'mil)
Net cash + Short term investment	108.86	94.26
Total assets	362.37	347.47
Total liabilities	43.91	31.61
Shareholders' equity	308.26	305.44
Net assets per share (RM)	1.03	1.02

Segment Revenue



Segment	1QFY2027 31 July 2026		1QFY2026 31 July 2025	
	(RM'mil)	(%)	(RM'mil)	(%)
Wholesale	16.14	46%	16.16	45%
MLM	11.37	32%	11.04	31%
Retail	6.34	18%	6.70	19%
Others	1.54	4%	1.64	5%
Total	35.39	100%	35.54	100%



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Review by
Segment

Wholesale

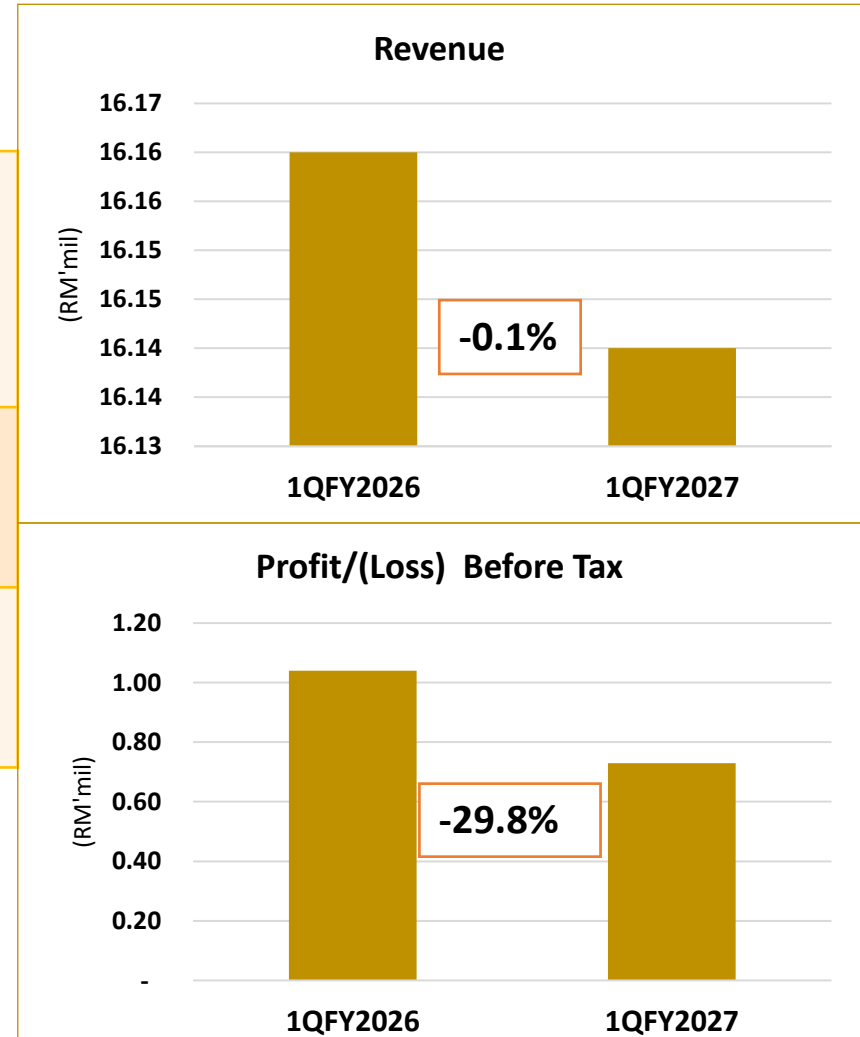
Multi Level Marketing (“MLM”)

Retail

Others

Wholesale

Wholesale Segment	1QFY2027 31 July 2026 (RM'mil)	1QFY2026 31 July 2025 (RM'mil)	Changes (%)
External Revenue	16.14	16.16	-0.1%
Profit/(Loss) Before Tax	0.73	1.04	-29.8%



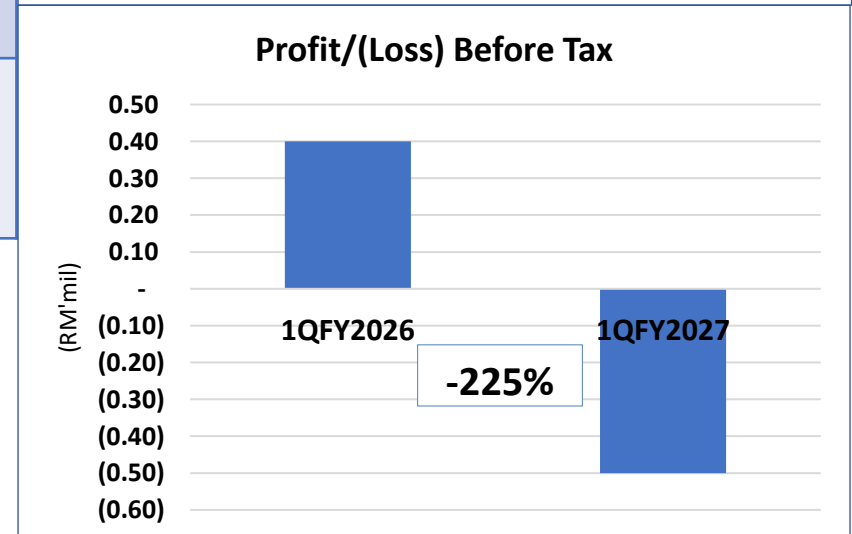
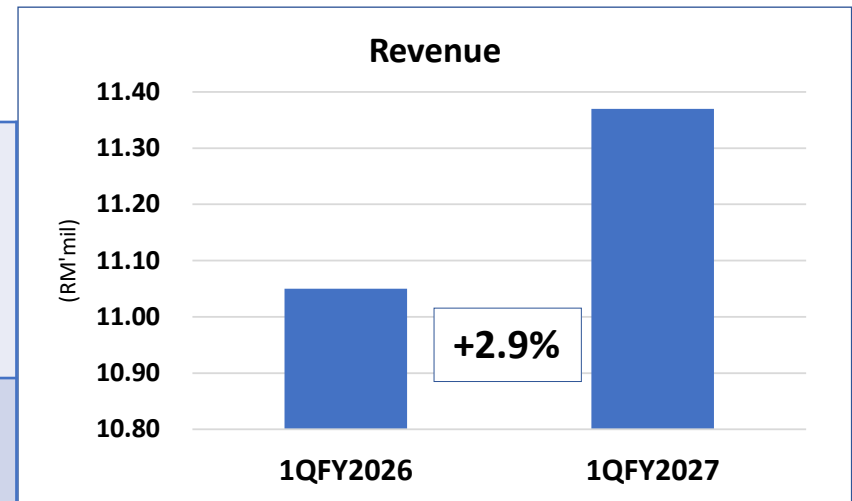
Wholesale

Divisional revenue was maintained at approximately RM16.1 million. Despite higher sales of wellness products, it was offset by lower sales of Chinese medicated tonic following the closing of the sales promotion campaign in the immediate preceding quarter. In addition, sales of patented medicine and sales to duty free outlets were not encouraging as customers are more cautious in stock ordering and inventory management amidst subdued consumer sentiment and uncertain market condition.

Due to lower contribution from high margin products, the division recorded lower pre-tax profit of RM0.7 million.

MLM

MLM Segment	1QFY2027 31 July 2026 (RM'mil)	1QFY2026 31 July 2025 (RM'mil)	Changes (%)
External Revenue	11.37	11.05	+2.9%
Profit/(Loss) Before Tax	-0.50	0.40	-225%



MLM

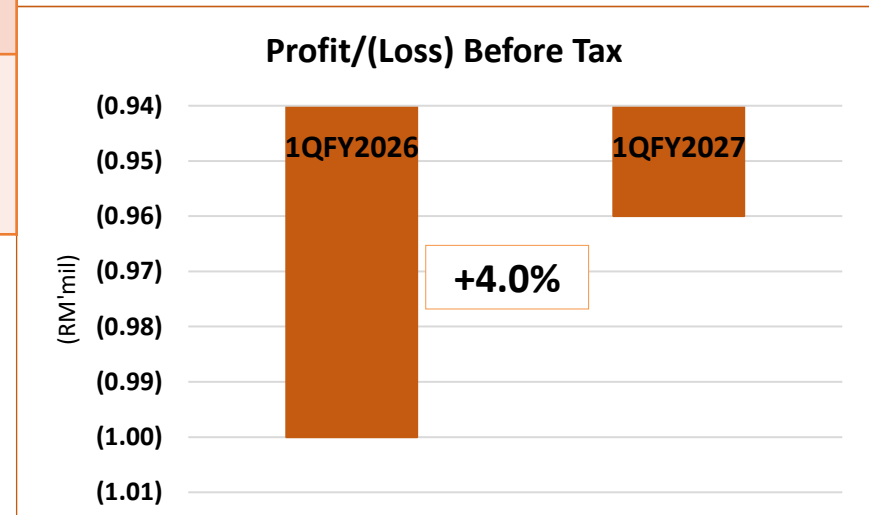
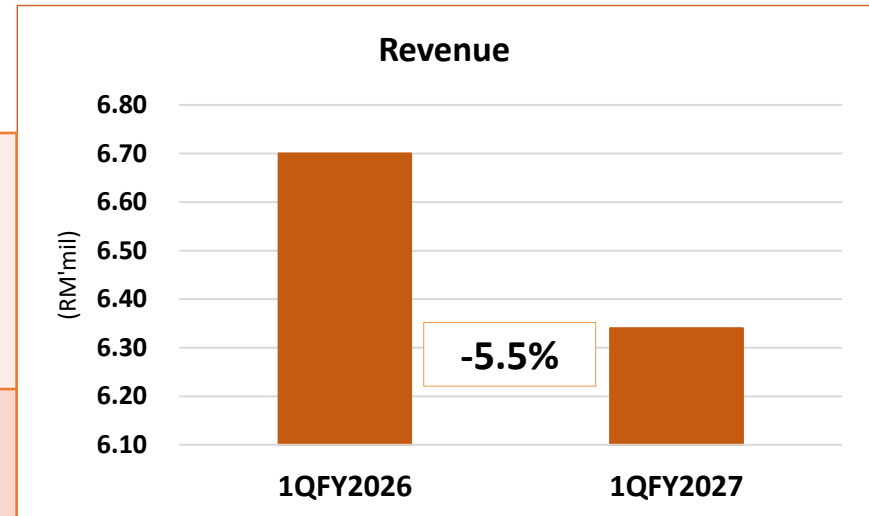
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Despite additional revenue generated from the newly launched water purifier in the current quarter, it was offset by lower sales of other products, resulting in the marginal increase in revenue by 2.9% to RM11.4 million.

The division recorded a loss of about RM0.5 million mainly due to higher marketing costs incurred during the quarter under review.

Retail

Retail Segment	1QFY2027 31 July 2026 (RM'mil)	1QFY2026 31 July 2025 (RM'mil)	Changes (%)
External Revenue	6.34	6.70	-5.5%
Profit/(Loss) Before Tax	-0.96	-1.00	+4.0%

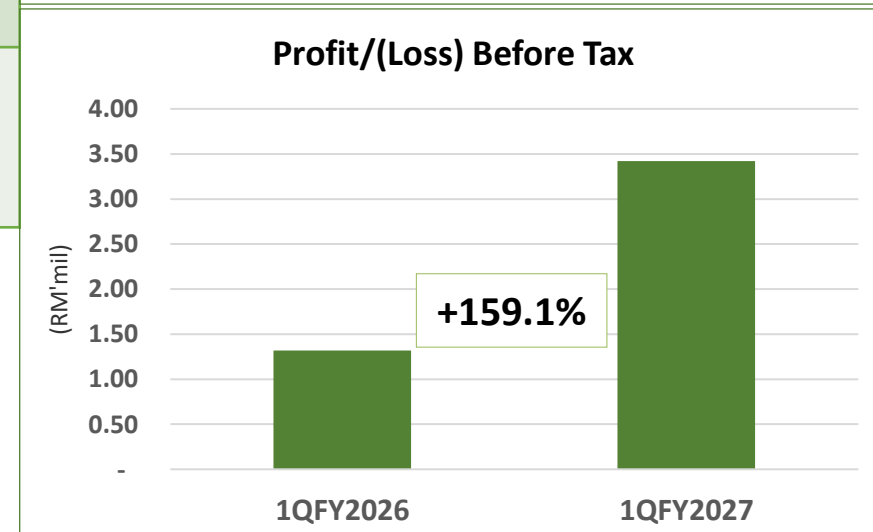
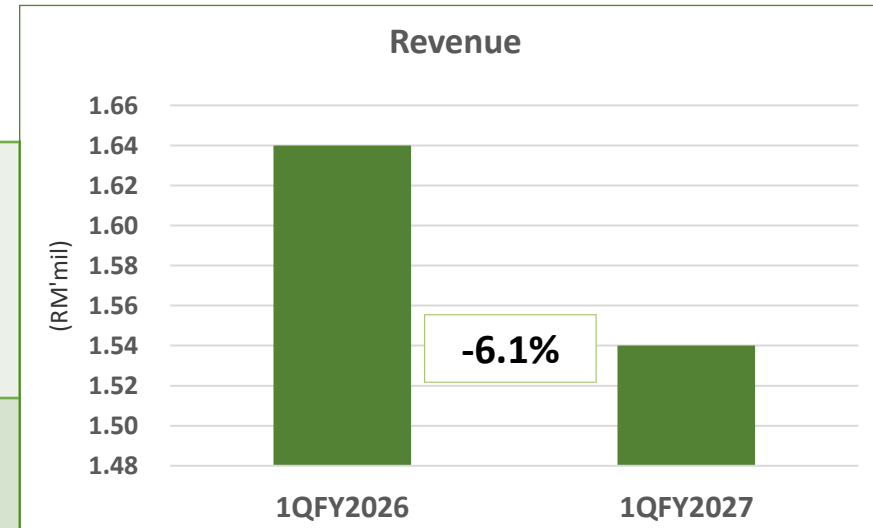


Retail

The division continued to face challenging operating environment as consumers remained cautious in spending particularly on non-essential goods and premium supplement products. As a result, the division posted lower revenue of RM6.3 million, a 5.5% decrease as compared to the preceding year's corresponding quarter. Despite the decline in revenue, loss was contained at approximately RM1.0 million reflecting continued efforts to manage costs and improve operational efficiency.

"Others" segment

"Others" Segment	1QFY2027 31 July 2026 (RM'mil)	1QFY2026 31 July 2025 (RM'mil)	Changes (%)
External Revenue	1.54	1.64	-6.1%
Profit/(Loss) Before Tax	3.42	1.32	+159.1%



"Others" segment

Other division includes manufacturing of traditional Chinese medicines, credit & leasing, insurance agency, investment holding and property holding.

The division recorded a higher pre-tax profit of RM3.4 million as compared to the preceding year's corresponding quarter of RM1.3 million. This was mainly attributed to a gain of RM1.8 million arising from the disposal of investment properties in the current quarter, coupled with the contribution from manufacturing segment.

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Thank you

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