



BESHOM HOLDINGS BERHAD



9MFY2025
Results Update

27 March 2025

Contents Financial Highlights 9MFY2025

Review by Segment

9MFY2025 vs. 9MFY2024

For the nine month ended 31 January 2025, the Group recorded revenue of RM119.2 million reflecting an increase of 3.4% as compared to RM115.2 million in the previous year's corresponding period. Higher revenue was mainly contributed from all the three main divisions.

The gross profit margin decreased by 2.6% from 40.6% to 38.0% was impacted by higher import costs and change in sales mix. The Group registered a pre-tax profit of RM9.0 million in the period under review as compared to RM11.1 million in the preceding year corresponding period which decreased by 18.4%.

9MFY2025 vs. 9MFY2024

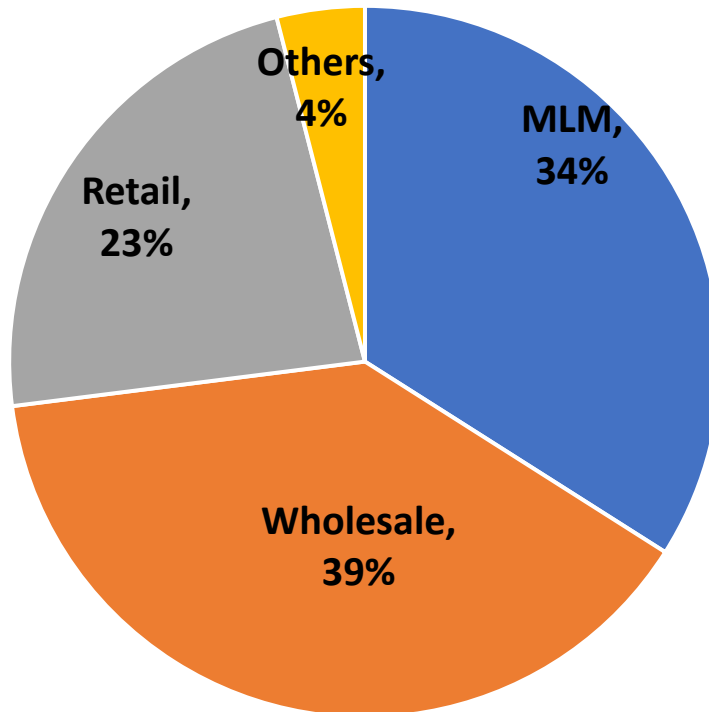
| | 9MFY2025 31 Jan 2025 (RM'mil) | 9MFY2024 31 Jan 2024 (RM'mil) | Variance +/- |
|------------------|---|---|-----------------|
| Revenue | 119.17 | 115.23 | +3.4% |
| Pre-tax Profit | 9.04 | 11.08 | -18.4% |
| Profit After Tax | 6.34 | 7.91 | -19.8% |
| Net Margin (%) | 5.32% | 6.86% | -1.54% |
| EPS (sen) | 2.19 | 2.60 | -0.41 sen |

Statement of Financial Position

| | 9MFY2025 31 Jan 2025 (RM'mil) | FY2024 30 April 2024 (audited) (RM'mil) |
|----------------------------------|--|--|
| Net cash + Short term investment | 82.78 | 103.67 |
| Total assets | 356.42 | 349.65 |
| Total liabilities | 36.14 | 27.73 |
| Shareholders' equity | 308.09 | 310.08 |
| Net assets per share (RM) | 1.03 | 1.03 |

Segment Revenue

9MFY2025



| Segment | 9MFY2025 31 Jan 2025 | | 9MFY2024 31 Jan 2024 | |
|-----------|-------------------------|------|-------------------------|------|
| | (RM'mil) | (%) | (RM'mil) | (%) |
| MLM | 40.73 | 34% | 39.07 | 34% |
| Wholesale | 46.58 | 39% | 46.30 | 40% |
| Retail | 27.34 | 23% | 25.66 | 22% |
| Others | 4.52 | 4% | 4.20 | 4% |
| Total | 119.17 | 100% | 115.23 | 100% |



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Review by
Segment

Multi Level Marketing (“MLM”)

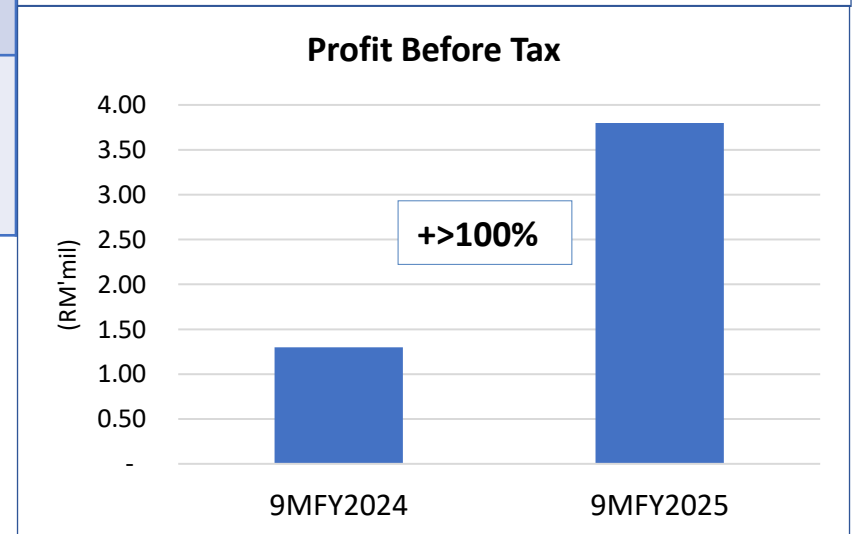
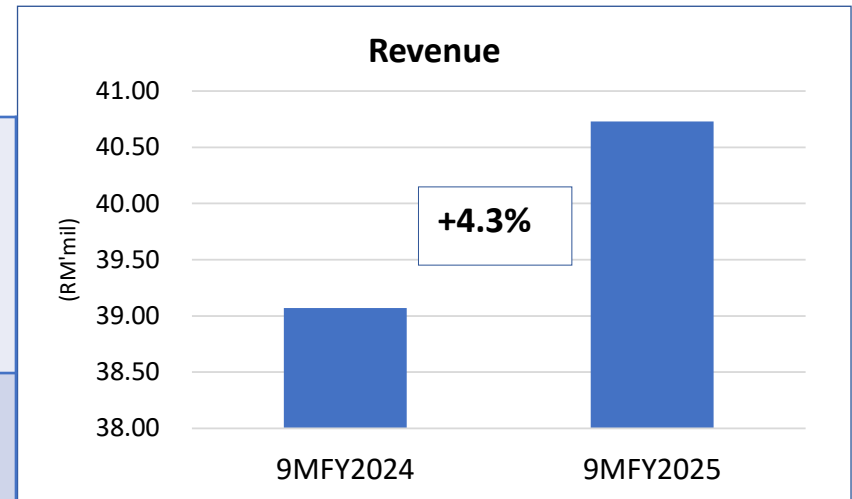
Wholesale

Retail

Others

MLM

| MLM Segment | 9MFY2025 31 Jan 2025 (RM'mil) | 9MFY2024 31 Jan 2024 (RM'mil) | Changes (%) |
|-------------------|-------------------------------------|-------------------------------------|----------------|
| External Revenue | 40.73 | 39.07 | +4.3% |
| Profit Before Tax | 3.80 | 1.30 | +>100% |



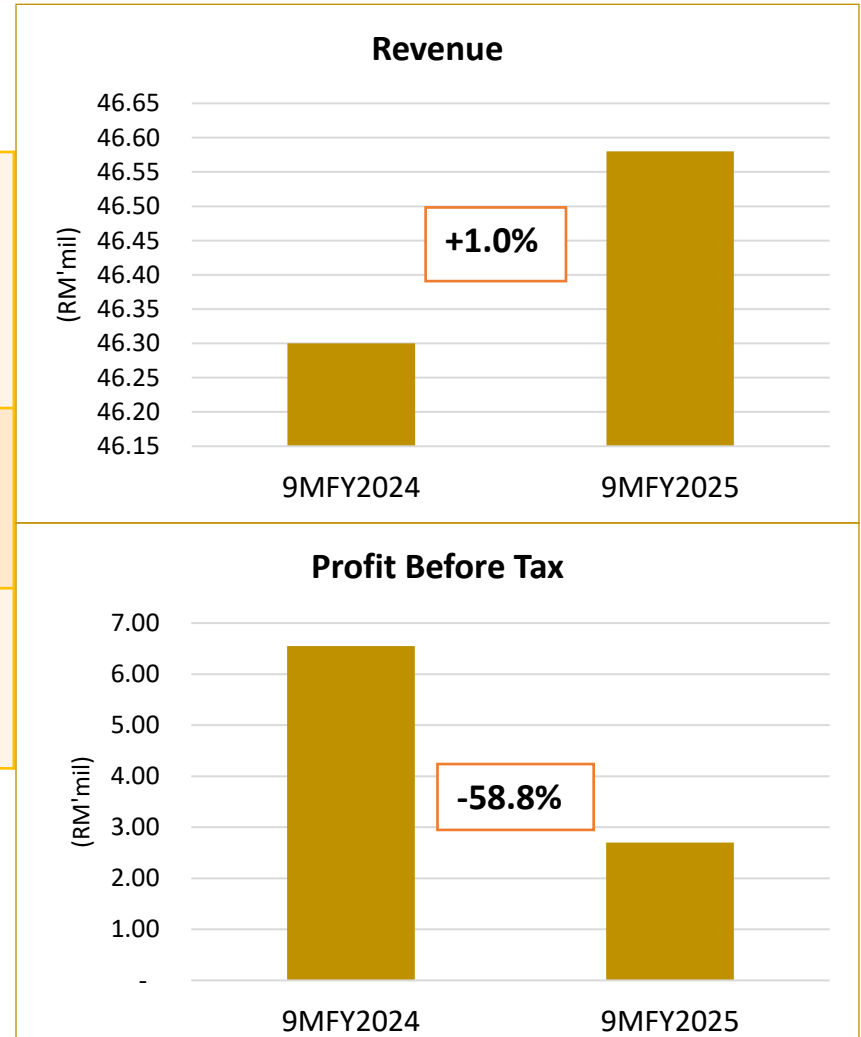
MLM

The division is focusing on targeted product promotions particularly for the Fashion & Beauty series range of products resulted in a marginally increase by 4.3% to RM40.7 million in the divisional revenue. The implementation of several cost saving disciplines including enhancement in inventory management and optimisation of resource contributed to a two-fold increase in pre-tax profit to RM3.8 million during the period under review.

The MLM division will continue to review and revamp its marketing strategies from time to time to boost productivity of its distributors.

Wholesale

| Wholesale Segment | 9MFY2025 31 Jan 2025 (RM'mil) | 9MFY2024 31 Jan 2024 (RM'mil) | Changes (%) |
|-------------------|---|---|--------------------|
| External Revenue | 46.58 | 46.30 | +1.0% |
| Profit Before Tax | 2.70 | 6.55 | -58.8% |



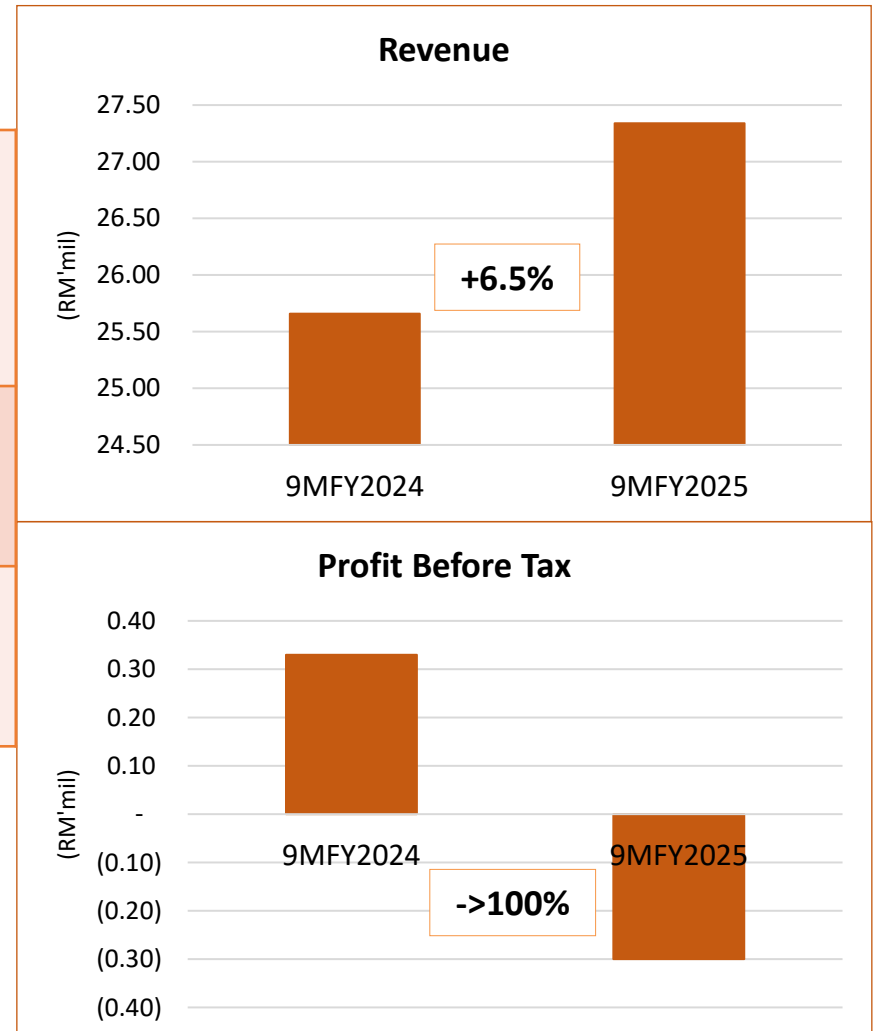
Wholesale

Despite the division recorded higher sales from one of its exclusive range of wellness products, the increase was offset by lower sales of Chinese medicated tonic and vintage tea which resulted the revenue maintained at about RM47.0 million. In view of uncertainties in the global and domestic economy, consumers are more cautious in their spending especially on discretionary goods.

Pre-tax profit declined from RM6.6 million to RM2.7 million, primarily due to lower gross margin which was impacted by higher import costs and unfavourable sales mix, coupled with higher marketing expenses incurred.

Retail

| Retail Segment | 9MFY2025 31 Jan 2025 (RM'mil) | 9MFY2024 31 Jan 2024 (RM'mil) | Changes (%) |
|-------------------|-------------------------------------|-------------------------------------|----------------|
| External Revenue | 27.34 | 25.66 | +6.5% |
| Profit Before Tax | -0.30 | 0.33 | ->100% |



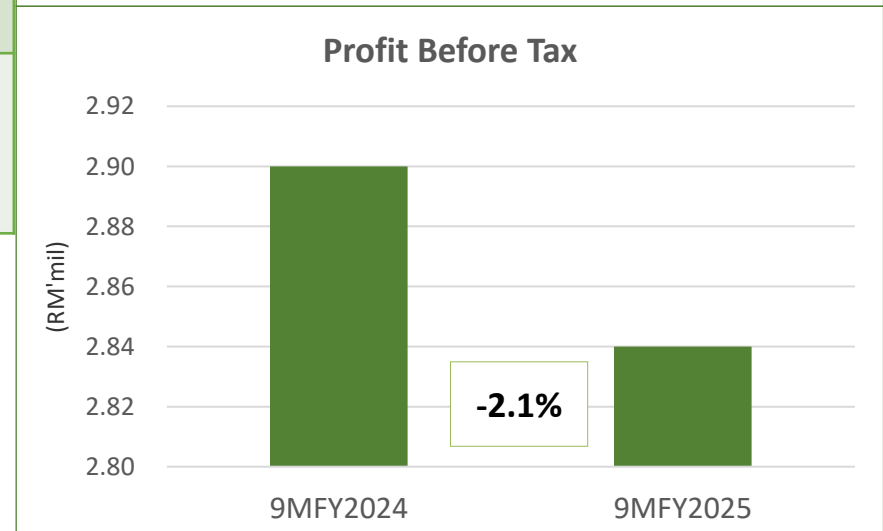
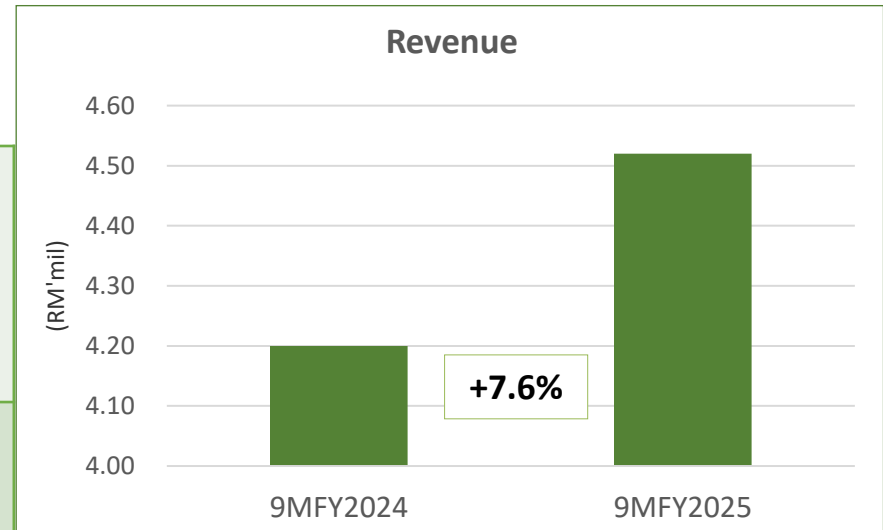
Retail

The division recorded higher revenue of RM27.3 million, an increase of 6.5% as compared to RM25.7 million in the previous year's corresponding quarter. The increase was mainly driven by higher sales generated from the CNY and other promotion campaign carried out during the period under review. The comparison was against a lower base in the previous year's corresponding quarter, that the CNY sales was crossed over to 4th quarter.

Despite the increase in revenue, the division recorded a loss of RM0.3 million arose from lower margin registered due mainly to the decrease sales in high margin products coupled with higher marketing costs incurred.

"Others" segment

| "Others" Segment | 9MFY2025 31 Jan 2025 (RM'mil) | 9MFY2024 31 Jan 2024 (RM'mil) | Changes (%) |
|----------------------|---|---|--------------------|
| External Revenue | 4.52 | 4.20 | +7.6% |
| Profit Before Tax | 2.84 | 2.90 | -2.1% |



"Others" segment

Revenue from the Other division is primarily derived from the rental of investment properties, manufacturing of health supplements and credit & leasing business.

Higher rental income generated from investment properties was offset by higher operating costs of other segment. Hence, pre-tax profit was maintained at about RM2.9 million in the period under review.

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Thank you

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