ANNUAL REPORT 2025

KEDAI KOPITIAM 華陽 ORIENTAL KOPI

ORIENTAL KOPI HOLDINGS BERHAD
[Reg No. 202401007447 (1553297-V)]

KEDAI KOPITIAM 華陽
ORIENTAL KOPI

Oriental Kopi Holdings Berhad
(Registration No. 202401007447 (1553297-V))

Our Brand Story

Oriental Kopi was founded on a deep appreciation for Malaysia's culinary heritage. Shaped by flavours passed down through generations, these time honoured tastes reflect who we are as Malaysians and continue to define *Oriental Kopi* today.

At the heart of *Oriental Kopi* is a commitment to preserving cultural heritage and the true essence of tradition. Our menu is anchored by the classic local *Kopi*, crafted from a golden-ratio blend of Arabica, Liberica, and Robusta beans. Each batch is meticulously roasted at high temperatures to develop a rich, smooth, and mellow aroma. Every cup is hand brewed with care, keeping the true Malaysian taste alive for generations to come.

Faithful to our origins in both flavour and quality, *Oriental Kopi* celebrates Malaysia's culinary legacy in every offering. From our signature hand brewed *Kopi*, *Nasi Lemak*, and *Char Kuey Teow* to Egg Tart, Polo Bun, and Roasted *Kaya* Toast, each dish is prepared with respect for tradition and attention to detail. More than a meal, it is a living heritage shaped by Malaysia's rich and diverse culinary tapestry.

Please scan the QR code to access the digital version of this Annual Report.

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Our Vision

Advancing with Oriental Kopi, Toward the World

With an unwavering spirit of craftsmanship, Oriental Kopi is dedicated to upholding quality, heritage, and innovation, striving to be the preferred culinary brand that represents the Truly Malaysian Taste. We aspire to become the nation's largest and most prominent F&B group, bringing the Truly Malaysian Taste to the world!

Our Mission

The Three (3) Pillars of Excellence

1. **EXCELLENCE IN QUALITY**
   To uphold the highest standards by selecting quality ingredients and maintaining strict control across every preparation detail, ensuring that every dish and beverage delivers authentic Malaysian flavours that are memorable and deeply rooted in our local culinary heritage.

2. **EXCELLENCE IN SERVICE**
   To place our customers at the centre of our service by delivering warm, sincere, and attentive care, creating experiences that reflect the joy and comfort of Malaysian cuisine.

3. **EXCELLENCE IN ENVIRONMENT**
   To uphold the highest standards of hygiene and maintain a clean, comfortable, and welcoming dining environment where every guest feels at ease and enjoys their dining experience with confidence.

Oriental Kopi Holdings Berhad ("Oriental Kopi" or "the Company") is an investment holding company, and through its subsidiaries (collectively, "Oriental Kopi Group" or "the Group"), it is primarily involved in café chain operations, alongside the distribution and retail of its own brands of packaged foods.

The Group owns and operates cafés under the *Oriental Kopi* brand, providing food and beverage ("F&B") services and in-store sales of its brands of packaged foods. Catering to the mass market, the cafés serve a diverse Malaysian-inspired menu comprising hot meals, snacks, pastries, desserts, and a range of non-alcoholic hot and cold beverages that reflect Malaysia's rich culinary heritage, all within a contemporary setting.

Oriental Kopi's signature offerings include its Oriental Coffee, Oriental Egg Tart and Oriental Polo Bun, which are among its most popular menu items. The Group has been recognised by the *Malaysia Book of Records* for the "Thickest Egg Tart" and "Most Number of Egg Tarts Sold in a Day" in 2021 and 2022, as well as the "Most Polo Buns Sold in a Year" in 2023. In 2025, the Group attained regional recognition from the *ASEAN Records* for the "Most Kopi Sold in a Year", "Most Polo Buns Sold in a Year" and "Most Egg Tarts Sold in a Year", reinforcing its growing brand presence across the region.

Since its establishment in 2020, the Group has expanded its presence across Malaysia and Singapore, with cafés strategically located in high-traffic commercial areas such as shopping malls, airport retail malls, and selected shop lots. As at 30 September 2025, Oriental Kopi operates a café network comprising 25 company-owned cafés across Malaysia and three (3) cafés in Singapore through a joint venture with Paradise Group Holdings Pte. Ltd. ("Paradise Group").

Complementing its café operations, the Group is also engaged in the distribution and retail of packaged foods under the *Oriental Kopi* and *Oriental* brands, including coffee, tea, spreads, pastries, instant noodles, and other offerings. The Group upholds Halal compliance across its product range to ensure accessibility to a wider customer base. It also operates two (2) specialty retail stores dedicated to its packaged food products, further strengthening brand visibility and customer reach.

Oriental Kopi was successfully listed on the ACE Market of Bursa Malaysia Securities Berhad on 23 January 2025, and was subsequently classified as a Shariah-compliant counter by the Securities Commission Malaysia on 30 May 2025.

Corporate Information

Board of Directors

Y.M. Tengku Dato' Hishammuddin Zaizi Bin Y.A.M. Tengku Bendahara Azman Shah Alhaj
Independent Non-Executive Chairman

Dato' Chan Jian Chern
Managing Director

Chan Yen Min
Executive Director

Koay Song Leng
Executive Director

Datuk Christopher Wan Soo Kee
Independent Non-Executive Director

Datin Gan Kok Ling
Independent Non-Executive Director

Wong Pai Sent
Independent Non-Executive Director

AUDIT AND RISK MANAGEMENT COMMITTEE

Chairperson
Wong Pai Sent

Members
Datuk Christopher Wan Soo Kee
Datin Gan Kok Ling

REMUNERATION COMMITTEE

Chairperson
Datuk Christopher Wan Soo Kee

Members
Datin Gan Kok Ling
Wong Pai Sent

NOMINATION COMMITTEE

Chairperson
Datin Gan Kok Ling

Members
Datuk Christopher Wan Soo Kee
Wong Pai Sent

COMPANY SECRETARIES

Tea Sor Hua (MACS 01324)
(SSM PC No.: 201908001272)

Lee Xiang Yee (MAICSA 7068124)
(SSM PC No.: 202408000069)

HEAD OFFICE

No. 39, Jalan TPP 3
Taman Perindustrian Putra
47130 Puchong
Selangor
Tel. No. : 03 - 8052 1566
Website : https://www.orientalkopi.asia
Email : hq@orientalkopi.asia

REGISTERED OFFICE

Third Floor, No. 77, 79 & 81
Jalan SS21/60
Damansara Utama
47400 Petaling Jaya
Selangor
Tel. No. : 03 - 7725 1777
Email : info@cospec.com.my

ISSUING HOUSE AND SHARE REGISTRAR

Tricor Investor & Issuing House Services Sdn. Bhd.
Unit 32-01, Level 32, Tower A
Vertical Business Suite
Avenue 3, Bangsar South
No. 8, Jalan Kerinchi
59200 Kuala Lumpur
Tel. No. : 03 - 2783 9299
Fax No. : 03 - 2783 9222
Email : is.enquiry@vistra.com

SPONSOR

Alliance Islamic Bank Berhad
Level 23, Menara Alliance Bank
No. 159, Jalan Ampang
50450 Kuala Lumpur
Tel. No. : 03 - 2604 3333

AUDITORS

Crowe Malaysia PLT
E-2-3, Pusat Komersial Bayu Tasek
Persiaran Southkey 1
Kota Southkey
80150 Johor Bahru
Johor
Tel. No. : 07 - 288 6627

PRINCIPAL BANKERS

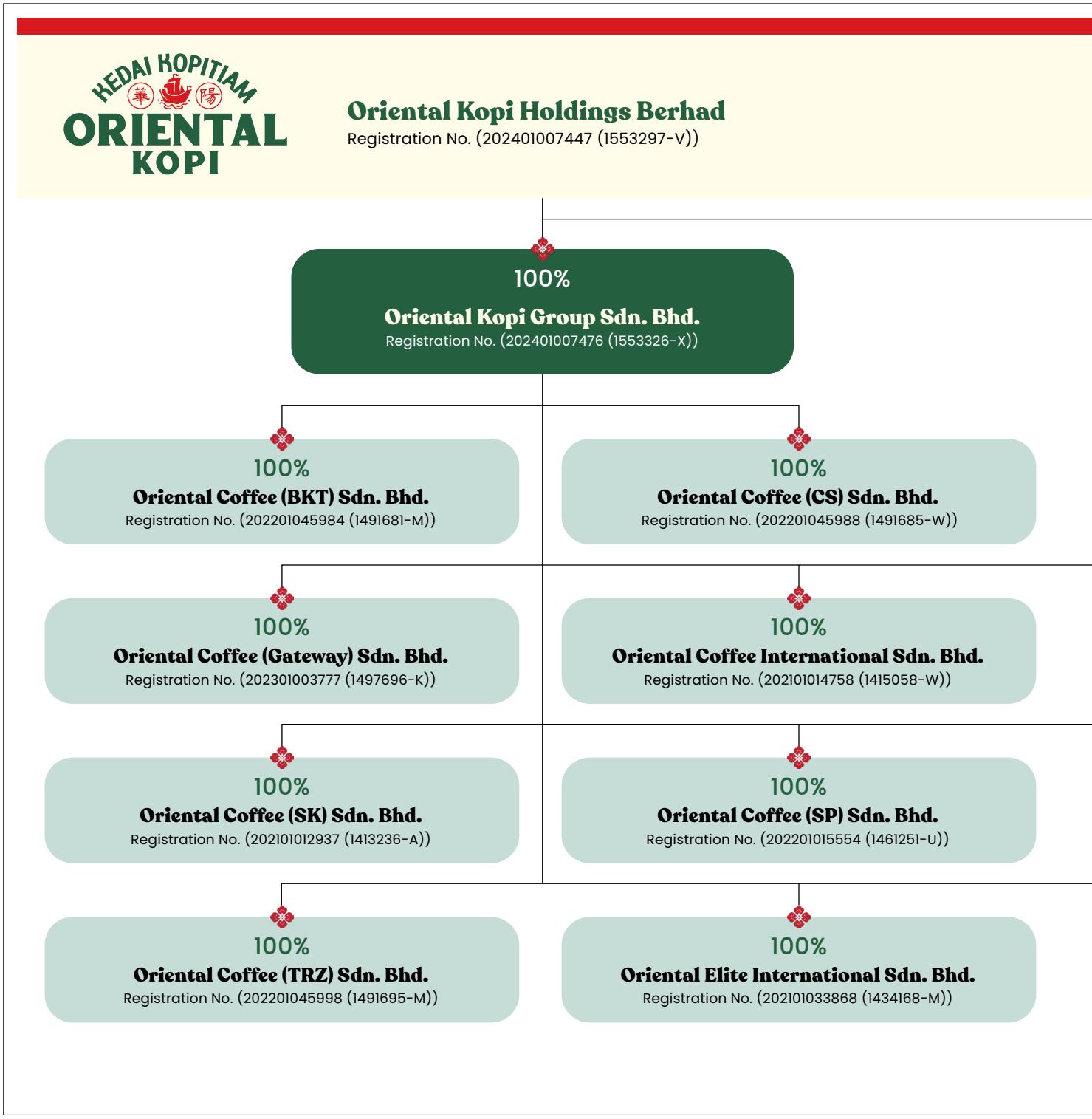
Alliance Islamic Bank Berhad
Public Bank Berhad
United Overseas Bank

STOCK EXCHANGE LISTING

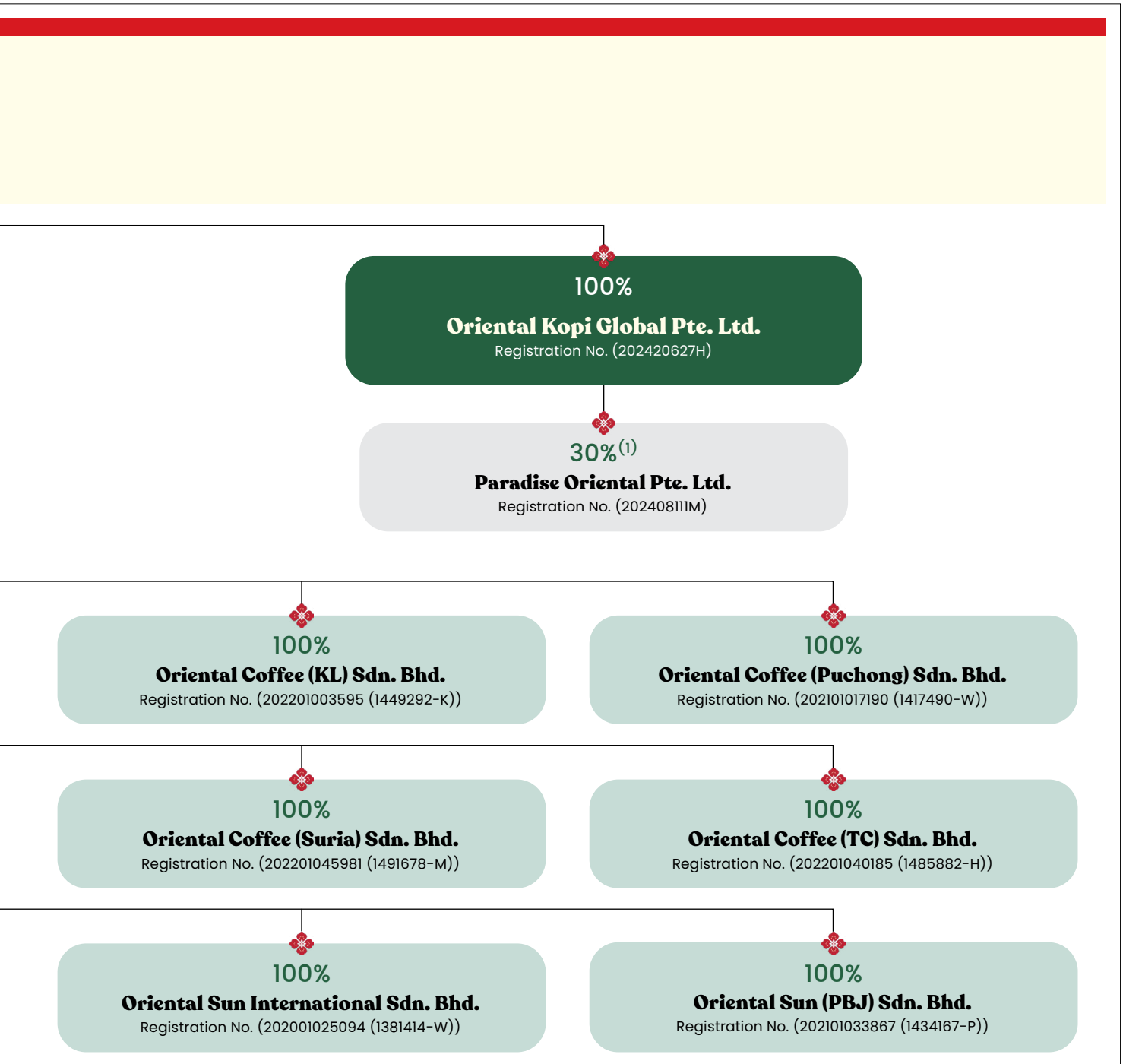
ACE Market of Bursa Malaysia Securities Berhad
Stock Name : KOPI
Stock Code : 0338

Corporate Structure

Oriental Kopi Holdings Berhad ("Oriental Kopi" or "the Company") was incorporated in Malaysia under the Companies Act 2016 on 23 February 2024 as a private limited company under the name Oriental Kopi Holdings Sdn. Bhd. The Company was subsequently converted to a public limited company on 14 May 2024 under its present name. On 23 January 2025, Oriental Kopi became a public listed company as it successfully debuted on the ACE Market of Bursa Malaysia Securities Berhad.



Corporate Structure



Note:

(1) *Paradise Oriental Pte. Ltd. is a joint venture company which our nominated subsidiary, Oriental Kopi Global Pte. Ltd., holds a 30% shareholding.*

Corporate Milestones

Oriental Kopi café at Taman Johor Jaya, Johor

To know more about our history and development of our business, please scan the QR Code.

Oriental Kopi café at AEON Mall Bukit Indah, Johor

2020

- Oriental Kopi Holdings Berhad ("Oriental Kopi" or "the Company"), together with its subsidiaries ("Oriental Kopi Group" or "the Group"), traces its origins to the incorporation of Oriental Sun International Sdn. Bhd. in 2020 by Dato' Chan Jian Chern, Ms. Chan Yen Min, Mr. Koay Song Leng and Ms. Koay Chor Leng.
- Opened the first *Oriental Kopi* café in Johor Jaya, Johor, marking the commencement of the Group's café chain operations.
- Commenced in-store sales of packaged foods under the Group's own brands—*Oriental Kopi* and *Oriental*.

2021

- Expanded *Oriental Kopi* presence to The Mall, Mid Valley Southkey, Johor, and Bandar Puteri Puchong, Selangor, marking the first outlet outside Johor.
- Introduced the Group's line of packaged food products and began distribution to resellers.
- *Oriental Kopi*'s renowned Signature Egg Tart was recognised by The Malaysia Book of Records in 2021 for "Thickest Egg Tart" and the "Most Number of Egg Tarts Sold in a Year".
- The Group's *Oriental* Classic White Coffee was honoured with the prestigious "Superior Taste Award 3 Star" by the International Taste & Quality Institute ("iTQi").

2022

- Broadened café chain network into key retail hubs in Klang Valley, with new outlets at Pavilion Bukit Jalil Mall, Mid Valley Megamall, and Sunway Pyramid Mall.
- Opened *Oriental Kopi* café in Kuala Lumpur International Airport Terminal 2 ("KLIA2") Retail Mall, Arrival Level, which has since become one of the Group's top-performing outlets, driven by high tourist footfall.
- *Oriental Kopi*'s Signature Egg Tart was recognised by the Malaysia Book of Records in 2022 for the "Most Number of Egg Tarts Sold in a Day".

2023

- Opened six (6) new outlets, bringing the total number of *Oriental Kopi* cafés to 13:
  - Pavilion Kuala Lumpur Mall, Kuala Lumpur
  - KLIA 2 Retail Mall, Departure Level, Selangor
  - The Exchange TRX, Kuala Lumpur
  - Suria KLCC Mall, Kuala Lumpur
  - Johor Bahru City Square Mall, Johor
  - AEON Mall Tebrau City, Johor
- *Oriental Kopi*'s Polo Bun was recognised by the Malaysia Book of Records in 2023 for the "Most Number of Polo Buns Sold".
- *Oriental Kopi* was featured as one (1) of the most popular homegrown restaurants from Southeast Asia by Grab Holdings Inc. on the Nasdaq Tower in Times Square, New York City.

Corporate Milestones

2025

- The Group marked a significant milestone with the listing on the ACE Market of Bursa Malaysia Securities Berhad on 23 January 2025.
- Oriental Kopi's shares were officially classified as Shariah-compliant by the Securities Commission Malaysia.
- Opened seven (7) new cafés, bringing the total number of *Oriental Kopi* outlets to 28 as at 30 September 2025:
  - Alamanda Shopping Centre, Putrajaya
  - Sunway Putra Mall, Kuala Lumpur
  - Senai International Airport, Johor
  - AEON Mall Bandaraya, Melaka
  - Sunway Carnival Mall, Penang
  - NEX, Singapore
  - Westgate Mall, Singapore
- The Group earned three (3) prestigious ASEAN Records in 2025 for the "Most Kopi Sold in a Year", "Most Polo Buns Sold in a Year" and "Most Egg Tarts Sold in a Year".
- Achieved all-time high revenue of RM451 million and net profit of RM61 million for the financial year ended 30 September 2025 ("FY2025").

Oriental Kopi café at Pavilion Kuala Lumpur Mall, Kuala Lumpur

2024

- Opened eight (8) new outlets, bringing the total number of *Oriental Kopi* cafés to 21:
  - IOI City Mall, Putrajaya
  - Pavilion Damansara Heights Mall, Kuala Lumpur
  - AEON Mall Cheras Selatan, Selangor
  - AEON Mall Bukit Indah, Johor
  - Paradigm Mall Johor Bahru, Johor
  - Gurney Plaza Mall, Penang
  - Vivacity Megamall, Kuching
  - Bugis Junction, Singapore
- The Vivacity Megamall outlet marked the Group's entry into East Malaysia, while the Bugis Junction café in Singapore represented the first *Oriental Kopi* overseas outlet, established under a joint venture with Paradise Group Holdings Pte. Ltd.
- Opened two (2) specialty retail stores in St. Giles Southkey Hotel and KSL City Mall in Johor, featuring the Group's full range of packaged foods.
- Secured the Group's first export purchase order for packaged foods to a Hong Kong e-commerce company.
- Oriental Kopi Group received several notable recognitions, including:
  - The BrandLaureate's Best Brand Award
  - The "Authentic Malaysian Food Award" at the World Top Gourmet Awards
  - The "Halal Gourmet Food & Beverage Excellence Award (SME)" at the World Halal Excellence Awards

Oriental Kopi café at IOI City Mall, Putrajaya

Oriental Kopi café at Paradigm Mall Johor Bahru, Johor

IPO Listing Highlights

12 December 2024

Oriental Kopi Holdings Berhad ("Oriental Kopi" or "the Company") signs Underwriting Agreement with Alliance Islamic Bank for its Initial Public Offering ("IPO").

6 January 2025

Oriental Kopi launches its Prospectus to the public in relation to its IPO.

23 January 2025

Oriental Kopi successfully debuted on the ACE Market of Bursa Malaysia Securities Berhad.

Financial Highlights

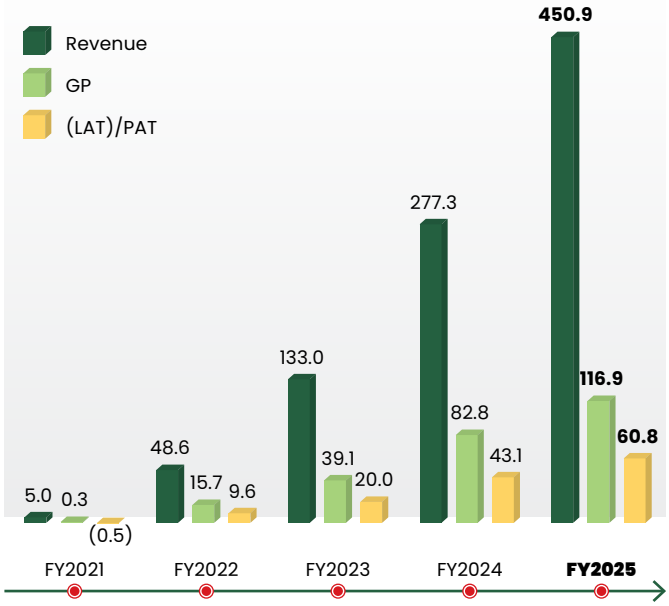
Financial Year Ended 30 September ("FY")	2021 RM mil	2022 RM mil	2023 RM mil	2024 RM mil	**2025 RM mil**
INCOME STATEMENT					
Revenue	5.0	48.6	133.0	277.3	**450.9**
Gross Profit ("GP")	0.3	15.7	39.1	82.8	**116.9**
(Loss)/Profit Before Taxation ("(LBT)" or "PBT")	(0.5)	12.4	27.5	57.5	**83.4**
(Loss)/Profit After Taxation ("(LAT)" or "PAT")	(0.5)	9.6	20.0	43.1	**60.8**
(Loss)/Earnings Per Share[1] (sen)	(0.03)	0.6	1.3	2.7	**3.3**
GP Margin (%)	5.1	32.3	29.4	29.9	**25.9**
(LBT)/PBT Margin (%)	(9.5)	25.5	20.7	20.8	**18.5**
(LAT)/PAT Margin (%)	(9.8)	19.7	15.1	15.6	**13.5**
BALANCE SHEET					
Total Assets	8.5	48.4	110.7	181.5	**430.9**
- Cash and Bank Balances[2]	1.2	13.3	25.2	59.4	**251.7**
Total Liabilities	7.1	30.7	76.7	128.0	**137.4**
- Total Borrowings[2]	-	0.3	1.0	2.5	**3.2**
Total Equity	1.5	17.7	34.0	53.5	**293.5**
Current Ratio (times)	0.7	1.7	1.3	1.2	**4.5**
Gearing Ratio (times)	-	0.02	0.03	0.05	**0.02**

Notes:

(1) *Computed based on weighted average number of ordinary shares (FY2025: 1,868,269,548; FY2021 - FY2024: 1,581,899,000).*
(2) *Cash and bank balances include fixed deposits and other investments in money market.*
(3) *Total borrowings exclude lease liabilities on right-of-use assets.*

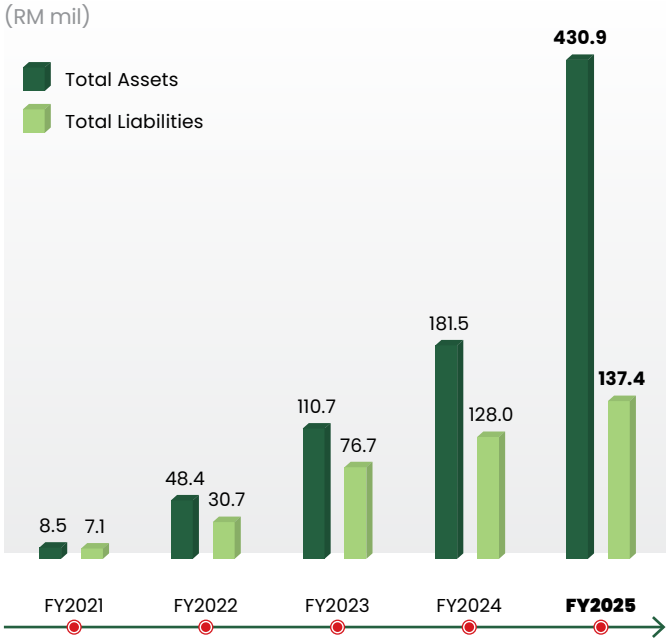
INCOME STATEMENT HIGHLIGHTS

(RM mil)



BALANCE SHEET HIGHLIGHTS

(RM mil)



Board of Directors' Profile

Y.M. TENGKU DATO' HISHAMMUDDIN ZAIZI BIN Y.A.M. TENGKU BENDAHARA AZMAN SHAH ALHAJ

Independent Non-Executive Chairman

Age:	Gender:	Nationality:
63	Male	Malaysian

Date of Appointment:
17 May 2024

Board Committees:
-

Y.M. Tengku Dato' Hishammuddin Zaizi bin Y.A.M. Tengku Bendahara Azman Shah Alhaj ("Tengku Hishammuddin Zaizi") was appointed to the Board of Directors ("the Board") of Oriental Kopi Holdings Berhad ("Oriental Kopi" or "the Company") on 17 May 2024 as an Independent Non-Executive Chairman. Tengku Hishammuddin Zaizi does not sit on any Board Committees of the Company.

Tengku Hishammuddin Zaizi holds a Bachelor of Arts from the Flinders University of South Australia.

Tengku Hishammuddin Zaizi has extensive experience in business and management. He joined the iKHASAS group of companies in 2003 as a director and has since been involved in providing leadership, strategic direction and driving the growth, including engagement with investors and clients. The iKHASAS group is principally engaged in property development and operates food and beverage ("F&B") outlets, including Japanese, Korean and steamboat restaurants, English breakfast cafés, as well as family karaoke establishments.

He previously served as an adviser to Oriental Coffee International Sdn. Bhd., a wholly-owned subsidiary of Oriental Kopi Group Sdn. Bhd. which is in turn an indirect wholly-owned subsidiary of the Company from 2023 to 2024, prior to his appointment as the Company's Independent Non-Executive Chairman.

Beyond his business commitments, he is actively involved in social, sporting and conservation initiatives. He is the Patron of Ocean Hero Conservation and Malaysia Scuba Diving Association, Special Advisor to the Kuala Lumpur City Football Club, and President of the Malaysia Ice Hockey Federation. He has also served as CEO@PTJ ("*Pusat Tanggungjawab*/ Responsibility Center") for the School of Business and Economics, *Universiti Putra Malaysia.*

Tengku Hishammuddin Zaizi does not hold any directorship in any other public companies and listed corporations but hold directorships in several private limited companies.

Tengku Hishammuddin Zaizi attended all four (4) Board Meetings held during the financial year ended 30 September 2025.

Board of Directors' Profile

DATO' CHAN JIAN CHERN

Managing Director

Age:	Gender:	Nationality:
44	Male	Malaysian

Date of Appointment:
23 February 2024

Board Committees:
-

Dato' Chan Jian Chern ("Dato' Calvin Chan") was appointed to the Board of Oriental Kopi on 23 February 2024 as the Managing Director of Oriental Kopi. Dato' Calvin Chan does not sit on any Board Committees of the Company.

Dato' Calvin Chan completed his *Sijil Pelajaran Malaysia* in 1999. He began his career in the telecommunications industry in 1999 with Digiworld Enterprise as a salesperson of mobile phone and accessories and subsequently he founded and managed several companies including Tenggara Telecentre Sdn. Bhd., Mars Mobile Distribution Sdn. Bhd. and Leagoo (M) Sdn. Bhd., which were engaged in the wholesale and retail of mobile devices and related equipment between 2009 and 2014. He ceased involvement in these businesses since 2018 and in the same year he ventured into the F&B industry through Golden Whale International Sdn. Bhd. ("Golden Whale International") (co-founder with Ms. Chan Yen Min, Executive Director of the Company), the operator of the *Black Whale* bubble tea chain, where he led the team and executed the business strategies and marketing plan of the Company.

Dato' Calvin Chan brings with him over two (2) decades of entrepreneurial and management experience spanning the telecommunications and F&B industries. As Managing Director, Dato' Calvin Chan provides strategic leadership to Oriental Kopi and its subsidiaries (collectively, "Oriental Kopi Group" or "the Group"), charting the Group's overall management including operations, cafés expansion, branding and marketing. Currently, he is primarily responsible for the formulation of the business strategies, including corporate plans, branding and marketing strategies, contributing to the growth of our Group. He is also overseeing the business segment of distribution and retailing of our brands of packaged foods. Under his leadership, the Group has expanded from a single café in Johor to a growing network of more than 20 outlets across Malaysia and Singapore.

Dato' Calvin Chan had also been involved in other ventures within the F&B industry, including a shareholder in Cunfry International Sdn. Bhd. ("Cunfry"), a distributor and trader of beverage ingredients and snacks for Korean-style fast food restaurants, from 2021 to 2023, as well as being a founding shareholder in the *Beutea* beverage chain, where he served as a director between 2022 to 2024.

In recognition of his entrepreneurial acumen, Dato' Calvin Chan received the *Malaysia Top Entrepreneur of the Year Awards* and *Malaysia Top 20 Young Entrepreneur Awards 2016*. He was later honoured with a *Certificate of Achievement as Honoree for Business, Economic and/or Entrepreneurial Accomplishment of the 2020 JCI Ten Outstanding Young Malaysians Award*.

Dato' Calvin Chan does not hold any directorship in any other public companies and listed corporations but hold directorships in several private limited companies.

Dato' Calvin Chan attended all four (4) Board Meetings held during the financial year ended 30 September 2025.

Dato' Calvin Chan is the brother of Ms. Chan Yen Min and the brother-in-law of Mr. Koay Song Leng, both of them are the Executive Directors and major shareholders of Oriental Kopi. He is also the cousin of Mr. Chan Wei Jet, the Group's Business Development and Fast-Moving Consumer Goods ("FMCG") Manager of Oriental Kopi.

Board of Directors' Profile

CHAN YEN MIN

Executive Director

Age:	Gender:	Nationality:
35	Female	Malaysian

Date of Appointment:
23 February 2024

Board Committees:
-

Chan Yen Min ("Ms. Callie Chan") was appointed to the Board of Oriental Kopi on 23 February 2024 as an Executive Director of Oriental Kopi. Ms. Callie Chan does not sit on any Board Committees of the Company.

Ms. Callie Chan holds a Bachelor of Engineering (Honours) in Chemical Engineering from Taylor's University. She began her career in 2015 with Yokogawa Electric (Malaysia) Sdn. Bhd. as a Product Sales Engineer, preparing and negotiating tenders, advising clients on process control instrumentation, and preparing sales engineering reports. In 2016, she left Yokogawa Electric (Malaysia) Sdn. Bhd. and joined Petron Malaysia Refining & Marketing Berhad as an Industrial Fuels Territory Manager, where she executed industrial fuel distribution plans, managed customer portfolios, and identified growth opportunities for further expansion, until her departure in 2018.

In 2018, Ms. Callie Chan co-founded Golden Whale International with Dato' Calvin Chan, Managing Director of the Company, overseeing procurement, retail outlet management, human resources and administration. She later broadened her involvement in the F&B industry through other ventures, including serving as a director and shareholder of Cunfry between 2021 to 2023. She was also a director of the *Beutea* beverage chain from 2022 to 2024 and shareholder since 2022 till to-date. In 2023, she ceased involvement in Golden Whale International and Cunfry to focus on Oriental Kopi's business.

Ms. Callie Chan brings with her close to a decade of experience across the industrial, retail and F&B sectors, with expertise spanning operations management, procurement, human resource and administration.

Ms. Callie Chan's current role as the Executive Director of the Company entails overseeing the Group's finance, human resource, procurement and administration functions, ensuring sound financial management, effective workforce planning, and efficient sourcing processes to support the Group's operational and strategic objectives.

Ms. Callie Chan does not hold any directorship in any other public companies and listed corporations but hold directorships in several private limited companies.

Ms. Callie Chan attended all four (4) Board Meetings held during the financial year ended 30 September 2025.

Ms. Callie Chan is the sister of Dato' Calvin Chan, the Managing Director and major shareholder of Oriental Kopi and the spouse of Mr. Koay Song Leng, the Executive Director and major shareholder of Oriental Kopi. She is also the sister-in-law of Ms. Koay Chor Leng, the Retail Operation Manager of Oriental Kopi and the cousin of Mr. Chan Wei Jet, the Group's Business Development and FMCG Manager of Oriental Kopi.

Board of Directors' Profile

KOAY SONG LENG

Executive Director

Age:	Gender:	Nationality:
36	Male	Malaysian

Date of Appointment:
23 February 2024

Board Committees:
-

Koay Song Leng ("Mr. Sean Koay") was appointed to the Board of Oriental Kopi on 23 February 2024 as an Executive Director of Oriental Kopi. Mr. Sean Koay does not sit on any Board Committees of the Company.

Mr. Sean Koay holds a Bachelor of Engineering (Honours) in Mechanical Engineering from Taylor's University. He started his career in 2015 with Foster Asia Pacific Pte. Ltd. (Singapore), a provider of thermal insulation materials, where he was mainly involved in monitoring the piping insulation progress, conducting risk assessments, and overseeing the project planning to ensure quality and safety and left in 2016. In 2016, he joined Grundfos (Singapore) Pte. Ltd., a water pump manufacturer, as a Sales and Application Engineer where he was responsible for negotiating the terms of tender proposals, advising customers on water pump solutions, and training contractors. He was promoted in 2018 to Business Development Specialist, where he was responsible for conducting seminars for consultants and end-users on new products and their technical specifications, and left in 2019.

In 2019, Mr. Sean Koay joined Golden Whale International, overseeing warehousing and logistics, outlet expansion and general outlet maintenance. He was subsequently involved in other F&B ventures, including serving as a director and shareholder of Cunfry from 2021 to 2023. He was also a director of the *Beutea* beverage chain between 2022 to 2024 and shareholder since 2022 till to-date. In 2023, he ceased involvement in Golden Whale International and Cunfry to focus on the Group.

Mr. Sean Koay's current role as the Executive Director of the Company includes overseeing the Group's retail outlet management (including kitchen operations), warehousing and logistics management, to ensure consistent service quality and operational excellence across the Group's outlets.

Mr. Sean Koay does not hold any directorship in any other public companies and listed corporations but hold directorships in several private limited companies.

Mr. Sean Koay attended all four (4) Board Meetings held during the financial year ended 30 September 2025.

Mr. Sean Koay is the brother-in-law of Dato' Calvin Chan, the Managing Director and major shareholder of Oriental Kopi and the spouse of Ms. Callie Chan, the Executive Director and major shareholder of Oriental Kopi. He is also the brother of Ms. Koay Chor Leng, the Group's Retail Operation Manager of Oriental Kopi.

Board of Directors' Profile

DATUK CHRISTOPHER WAN SOO KEE

Independent Non-Executive Director

Age:	Gender:	Nationality:
75	Male	Malaysian

Date of Appointment:
17 May 2024

Board Committees:
- Chairperson of the Remuneration Committee
- Member of the Audit and Risk Management Committee
- Member of the Nomination Committee

Datuk Christopher Wan Soo Kee ("Datuk Christopher") was appointed to the Board of Oriental Kopi on 17 May 2024 as an Independent Non-Executive Director. He is the Chairperson of the Remuneration Committee ("RC") and a member of the Audit and Risk Management Committee ("ARMC") and Nomination Committee ("NC").

Datuk Christopher graduated from Royal Melbourne Institute of Technology, Australia with a Bachelor in Business (Business Administration) in 1997. He subsequently completed his Master of Business Administration in Training and Human Resource Development from Newport University, United States of America in 1999.

He began his career with the Royal Malaysia Police in 1969 as an Inspector where he served as the Special Branch Officer and his duties were primarily on intelligence procurement. He rose through the ranks over the years and held the rank of Superintendent by 1992 before he was promoted to Assistant Commissioner of Police and served as Deputy Director of Management in 1997. In 2000, he was promoted to Senior Assistant Commissioner II and was made Head of Special Branch in Kuala Lumpur. In 2002, he was promoted to Senior Assistant Commissioner I and became the Chief Police Officer of Melaka. He was then promoted to Deputy Commissioner of Police and was assigned to be the Chief Police Officer of Penang in 2005. In 2006, he was made Commissioner of Police and was appointed as the Director of the Criminal Investigation Department in charge of national criminal investigation.

He retired from the Royal Malaysia Police in 2007 after 38 years of service. He was conferred the Panglima Jasa Negara (PJN) in 2007 by the Yang-di-Pertuan Agong in recognition of his service to the country. After his retirement, he was appointed as a member of the Election Commission of Malaysia as Commissioner in 2008 and he subsequently retired in 2017. He was also an International Election Observer and has been invited to observe multiple elections including the Mozambique General Elections (2009), Australian General Elections (2010), Kyrgyzstan Parliamentary Elections (2015) and South Korean Legislative Election (2016). He currently is a Director of Development at Mestari Adjusters Sdn. Bhd., a company involved in the provision of services as insurance adjusters and investigators where he provides advice and support on business development and acts as liaison with Government departments and agencies.

Datuk Christopher is currently an Independent Non-Executive Chairman of HE Group Berhad and an Independent Non-Executive Director of Tomypak Holdings Berhad.

Datuk Christopher attended all four (4) Board Meetings held during the financial year ended 30 September 2025.

Board of Directors' Profile

DATIN GAN KOK LING

Independent Non-Executive Director

Age:	Gender:	Nationality:
50	Female	Malaysian

Date of Appointment:
17 May 2024

Board Committees:
- Chairperson of the Nomination Committee
- Member of the Audit and Risk Management Committee
- Member of the Remuneration Committee

Datin Gan Kok Ling ("Datin Gan") was appointed to the Board of Oriental Kopi on 17 May 2024 as an Independent Non-Executive Director. She is the Chairperson of the NC and a member of ARMC, and RC.

Datin Gan obtained her LLB (Honours) from the University of Nottingham, England and had been admitted as an advocate and solicitor of the High Court of Malaya in 1999. She has more than 25 years of experience as an advocate and solicitor in Malaysia and is currently a Partner in the banking and finance department of Messrs. Adnan Sundra & Low, Kuala Lumpur. In the first 2 years of her practice, she was extensively involved in corporate work including mergers and acquisitions, joint ventures and corporate restructuring exercises as well as real estate matters.

Since 2002, she has been primarily involved in banking and finance (including Islamic finance) and debt capital market transactions. Some of her notable banking and finance and debt capital markets experience includes advising on the issue of debt securities for the financing of several infrastructure and energy projects in Malaysia.

Datin Gan is currently an Independent Non-Executive Director of CYL Corporation Berhad and ELK-Desa Resources Berhad.

Datin Gan attended all four (4) Board Meetings held during the financial year ended 30 September 2025.

Board of Directors' Profile

WONG PAI SENT

Independent Non-Executive Director

Age:	Gender:	Nationality:
50	Female	Malaysian

Date of Appointment:
17 May 2024

Board Committees:
- Chairperson of the Audit and Risk Management Committee
- Member of the Remuneration Committee
- Member of the Nomination Committee

Wong Pai Sent ("Ms. Wong") was appointed to the Board of Oriental Kopi on 17 May 2024 as an Independent Non-Executive Director. She is the Chairperson of ARMC and a member of the RC and NC.

Ms. Wong holds a Bachelor of Commerce (Accounting) from Curtin University of Technology, Australia, and an Executive Master of Business Administration ("EMBA") from Nanyang Business School, Nanyang Technological University, Singapore. She is a member of Certified Practising Accountant Australia and the Malaysian Institute of Accountants.

Ms. Wong is an accomplished finance professional with broad experience across audit, corporate advisory, and investment management. She began her career in 1998 with BDO Binder, focusing on compliance audits for small and medium enterprises and public listed companies. In 2003, she moved to BDO Capital Consultants Sdn. Bhd. focusing on corporate finance, recovery and distressed management. She then joined PricewaterhouseCoopers Malaysia in 2007 focusing on corporate finance, before moving to KPMG Corporate Services Sdn. Bhd. ("KPMG") specialising in valuation and business advisory. She left KPMG in 2011.

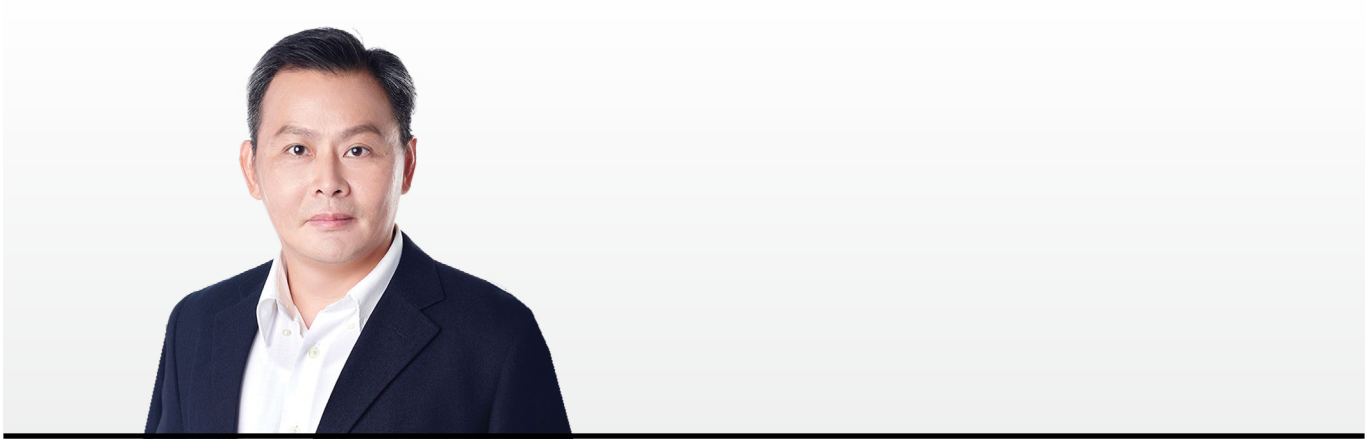
In 2012, Ms. Wong joined Ekuiti Nasional Berhad, a government-established private equity fund manager, and was promoted to Associate Director of Investment, before leaving in 2018. She later served as Investment Director at Kairous Capital Sdn. Bhd. from 2022 to 2023, overseeing special projects and portfolio monitoring of investee companies. In 2024, she took up the role of Director of Strategic Accounts at Marcum Asia CPAs LLP, an audit, accounting, and consulting firm, focusing on strategic client relationships and regional business development.

Ms. Wong does not hold any directorship in any other public companies and listed corporations.

Ms. Wong attended all four (4) Board Meetings held during the financial year ended 30 September 2025.

Notes:
Saved as disclosed above:-
1. *None of the Directors has any additional family relationship with other Directors and/or major shareholders of the Company.*
2. *None of the Directors has any conflict of interest or potential conflict of interest, including interest in any competing business with the Company or its subsidiaries.*
3. *None of the Directors has been convicted of any offences within the past five (5) years or been imposed with any public sanction or penalty by the regulatory bodies during the financial year ended 30 September 2025.*

Key Senior Management's Profile



GOH TING KEONG

Chief Financial Officer

Age:	Gender:	Nationality:
54	Male	Malaysian

Date of Appointment:
1 September 2023

Goh Ting Keong ("Mr. Goh") is the Chief Financial Officer of Oriental Kopi Holdings Berhad ("Oriental Kopi" or "the Company").

Mr. Goh was admitted as a member of the Association of Chartered Certified Accountants in 2001. In 2003, he became a member of the Malaysian Institute of Accountants. Subsequent to that, he obtained a Master of Business Administration in 2006 from *Universiti Utara Malaysia*. In 2016, he qualified as a certified financial planner with the Financial Planning Association of Malaysia. In 2018, he was admitted as a member of the Malaysian Institute of Chartered Secretaries and Administrators.

Mr. Goh has more than 27 years of experience spanning audit, finance leadership and advisory. He began his career in external audit between 1997 and 2002 with public accounting firms, including Khoo, Wong & Chan, S.S. Ang & Co., and Rohan Mah & Partners, where he gained exposure to auditing private companies involved in diverse business activities, including investment holding, shipping, manufacturing, and trading.

Mr. Goh later served as Finance Manager at Lean Kee Chan Sdn. Bhd. between 2003 and 2008, overseeing the accounting functions of the business, implementing an Enterprise Resources Planning ("ERP") system and improving standards of procedure ("SOPs"). Between 2008 to 2010, he was Financial Controller at GKY Machinery (M) Sdn. Bhd., responsible for overseeing accounting functions including cash flow, budgeting, improvement of the SOPs and assist in implementing an ERP system. From 2010 to 2015, he held the position of Chief Financial Officer as well as and director and shareholder of SL Machinery & Equipment Sdn. Bhd., responsible for the accounting department of the company and its financial strategies including internal control, as well as capital management and financial planning. Subsequently, he resigned as a director in 2017 and disposed his shares in SL Machinery and Equipment Sdn. Bhd. in 2018.

In 2016, Mr. Goh founded and led Bizway Management Services and its related entities to provide accounting, secretarial, and tax services. He ceased his directorships and disposed his shareholdings in Bizway Management Services and its related entities in 2024 to focus on Oriental Kopi and its subsidiaries (collectively, "Oriental Kopi Group" or "the Group")'s business.

Mr. Goh's key responsibilities in the Group include overseeing the Group's cash flow and financial management, budgeting and forecasting activities, as well as accounting, taxation, and company secretarial functions. He is also responsible for strengthening internal controls, and leading the implementation of the Group's ERP system.

Key Senior Management's Profile

HO POH CHIAN

Head Chef

Age:	Gender:	Nationality:
48	Male	Malaysian

Date of Appointment:
1 August 2020

Ho Poh Chian ("Mr. Ho") is the Head Chef of *Oriental Kopi*.

Mr. Ho brings 27 years of culinary and kitchen-operations experience across Malaysia and Singapore. He began his culinary career in 1995 with Bao Bao Seafood in Singapore. In 1998, he set up a restaurant called Restaurant Man Xiang in Johor, Malaysia, serving seafood and Chinese cuisine.

From 2001 to 2011, Mr. Ho served as a chef at Golden Caffe Cafe in Singapore, where he accumulated 10 years of experience in leading and managing the culinary team. He subsequently joined Bay Street 66 as a director and chef between 2012 to 2016, before establishing New York Café in Johor Bahru, Malaysia in 2016, where he was in-charge for overseeing health regulatory compliance and maintaining standards in relation to food storage, quality, rotation and appearance.

In 2017, he set up H3T Holdings Sdn. Bhd. and operated a restaurant named HT Kitchen in Johor as a director and chef, where his responsibilities included establishing maintenance and cleaning schedules for equipment, storage, and work areas, as well as participating in the interview and selection process of kitchen staff. H3T Holdings Sdn. Bhd. has since been dissolved.

Mr. Ho's key responsibilities in the Group include the management of the Group's kitchen staff, ordering of ingredients and inspection of the outlets to ensure SOP, hygiene standards and food quality are maintained. He is also involved in the research and development of the Group's menus.

CHAN WEI JET

Business Development and Fast-Moving Consumer Goods ("FMCG") Manager

Age:	Gender:	Nationality:
40	Male	Malaysian

Date of Appointment:
1 January 2023

Chan Wei Jet ("Mr. Chan") is the Business Development and FMCG Manager of *Oriental Kopi*.

Mr. Chan has more than 15 years of experience in sales, business development, and marketing across the telecommunications and food and beverage ("F&B") industries. He began his career in 2006 with Tenggara Telecentre Trading as a Sales Executive, where he was involved in promoting mobile phones and network data plans to customers. Following the setup of Tenggara Telecentre Sdn. Bhd. by Dato' Chan Jian Chern in 2014, he served as Sales Manager from 2015 to 2016, leading sales teams and monitoring performance across mobile devices, accessories, and mobile data plans.

Subsequently, Mr. Chan joined Leagoo (M) Sdn. Bhd. between 2016 to 2021 as Sales Manager, managing key accounts for master dealers of the *Leagoo* mobile phone brand and driving sales strategies. In 2022, he moved to Golden Whale International Sdn. Bhd. as Sales Manager, responsible for implementing sales and marketing strategies. In 2023, he left the Golden Whale International Sdn. Bhd. and joined Oriental Kopi as Business Development and FMCG Manager.

Mr. Chan's key responsibilities in the Group include managing the key account customer portfolios and ensuring sustainable growth of the Group's brands of packaged foods sales by exploring new markets.

Mr. Chan is the cousin of Dato' Chan Jian Chern, the Managing Director and major shareholder of Oriental Kopi and Chan Yen Min, the Executive Director and major shareholder of Oriental Kopi.

Key Senior Management's Profile

KOAY CHOR LENG

Retail Operation Manager

Age:	Gender:	Nationality:
44	Female	Malaysian

Date of Appointment:
1 August 2020

Koay Chor Leng ("Ms. Jackline Koay") is the Retail Operation Manager of *Oriental Kopi*.

Ms. Jackline Koay holds a Bachelor of Applied Science in Food Science with Distinction from Charles Sturt University, Australia.

Ms. Jackline Koay has nearly two (2) decades of experience in the food, nutrition, and retail sectors. Ms. Koay's career began in 2005 with CS Progyms Pharmaceutical Sdn. Bhd. as an Assistant QA Supervisor, where she was responsible for supervising hygiene and conducting quality checks on raw materials and final products. In 2006, she left and joined Intec LW Malaysia Sdn. Bhd. (now known as Oriana Life & Wellness Malaysia Sdn. Bhd.) as a Nutritionist, providing health and nutrition consultations, bone-screening tests, and handling product enquiries and complaints. She was promoted in 2008 to Assistant Manager (Marketing) cum Nutritionist, overseeing sales, new product launches and marketing activities, delivering on-the-job training, organising bone screening tests and maintaining distributor relationships.

In 2012, Ms. Jackline Koay moved to Tesco Stores (Malaysia) Sdn. Bhd. (now known as Lotus's Stores (Malaysia) Sdn. Bhd.) as Product Assessment Manager, responsible for ensuring compliance with quality policies, working with cross-functional teams, implementing ISO 9001:2008 systems, and managing monthly revenue and cost tracking.

Between 2015 and 2020, Ms. Jackline Koay served at Shaklee Products (Malaysia) Sdn. Bhd. She was appointed Assistant Business Development Manager in 2015 and later promoted to Business Development Manager in 2017, responsible for developing, implementing and monitoring field and product training programmes.

Ms. Jackline Koay's key responsibilities in the Group include overseeing the Group's café operations and performance, managing scheduling of staff, as well as upholding service quality and customer experience standards, including handling customer feedback and complaints. She also supports new-outlet readiness, ensures adherence to SOPs, and drives continuous improvement across operational processes.

Ms. Jackline Koay is the sister of Koay Song Leng and the sister-in-law of Chan Yen Min, the Executive Directors and major shareholders of Oriental Kopi.

Key Senior Management's Profile

DEBBIE LIEW JING YI

Human Resource Manager

Age:	Gender:	Nationality:
32	Female	Malaysian

Date of Appointment:
1 February 2024

Debbie Liew Jing Yi ("Ms. Debbie Liew") is the Human Resource Manager of *Oriental Kopi*.

Ms. Debbie Liew holds a Bachelor of Psychology with Honours (Industrial and Organisational Psychology) from *Universiti Malaysia Sabah*, Malaysia.

Ms. Debbie Liew's career started in 2017 with VBC Electro-Heat Sdn. Bhd., manufacturer of electric heaters and other electrical products, as a Human Resource Officer and was promoted to Human Resource Executive in 2019. Her responsibilities covered training and development, recruitment, payroll administration, foreign worker work permit renewals, disciplinary management, monthly reporting, handling staff requisition and claims, human resource administration, and company events management. She left the company in 2021 to join Oriental Kopi Group as Human Resource Officer and was subsequently promoted to Human Resource Manager in 2024.

Ms. Debbie's key responsibilities in the Group include overseeing the Group's human resource and administration department in relation to managing payroll administration, overall staff recruitment and management.

Notes:
Saved as disclosed above:-

1. *None of the Key Senior Management has any directorship in public companies and listed corporations.*
2. *None of the Key Senior Management has any additional family relationship with other Directors and/or major shareholders of the Company.*
3. *None of the Key Senior Management has any conflict of interest or potential conflict of interest, including interest in any competing business with the Company or its subsidiaries.*
4. *None of the Key Senior Management has been convicted of any offences within the past five (5) years or been imposed with any public sanction or penalty by the regulatory bodies during the financial year ended 30 September 2025.*

Management Discussion and Analysis

Dear Valued Shareholders,

"It is my pleasure to present the Management Discussion and Analysis for the financial year ended 30 September 2025 ("FY2025"). The financial year under review marked a defining milestone for Oriental Kopi Holdings Berhad ("Oriental Kopi" or "the Company") and its subsidiaries (collectively referred to as "the Group"), following the successful completion of its initial public offering ("IPO") on the ACE Market of Bursa Malaysia Securities Berhad ("Bursa Securities") on 23 January 2025. This achievement marks an important chapter in the Company's journey, reflecting how far the Company has progressed since its establishment in 2020."

The IPO raised RM184.0 million in proceeds, strategically positioning Oriental Kopi for its next phase of growth through enhanced access to the capital markets, a strengthened brand presence and an elevated corporate profile. The funds raised also provide the Company with the financial flexibility to pursue expansion initiatives aligned with its long-term strategic direction.

It is also noteworthy that during the year, Oriental Kopi was classified as **Shariah-compliant** securities by the Shariah Advisory Council of the Securities Commission Malaysia in May 2025. This recognition broadens the Company's appeal to a wider pool of investors and customers, and reinforces its standing in the Malaysian capital market.

Management Discussion and Analysis

In its inaugural year as a listed company, the Company recorded revenue of RM450.9 million and profit after taxation ("PAT") of RM60.8 million, representing its strongest financial performance to date. This performance was underpinned by the resilience and scalability of the Company's business model, the growing recognition of the *Oriental Kopi* brand and its continued emphasis on delivering consistent, high-quality food and beverage ("F&B") offerings. The results also reflect the hard work and discipline of the Company's team, the loyalty of its customers and the continued support of business partners, all of whom have played an important role in shaping the Company's progress.

In view of the Group's financial performance, the Board of Directors of Oriental Kopi ("the Board") declared an interim single-tier dividend of 1.0 sen per ordinary share, amounting to RM20.0 million for the FY2025. This dividend represents a payout ratio of 32.9% based on the Group's net profit of RM60.8 million.

On behalf of the Board, it is my pleasure to present Oriental Kopi's first Annual Report as an ACE Market listed company for FY2025.

Revenue
RM450.9 million

PAT
RM60.8 million

Dividend
1.0 sen per share

Oriental Kopi's Listing Ceremony at Bursa Malaysia on 23 January 2025

Present were Board members and senior management of Oriental Kopi, alongside representatives from Alliance Bank Malaysia Berhad and Alliance Islamic Bank Berhad.

Management Discussion and Analysis

BUSINESS OVERVIEW

Oriental Kopi Group is primarily involved in café chain operations as well as the distribution and retail of our brands of packaged foods under *Oriental Kopi* and *Oriental* brands. These two (2) core business segments form the foundation of the Group's business model and support the continued growth of the *Oriental Kopi* brand across Malaysia and Singapore.

Segment 1: Café Chain Operations

Our café chain operates under the *Oriental Kopi* brand, offering F&B services together with in-store sales of our brands of packaged foods. The cafés are designed around a casual Malaysian dining concept that highlights the richness of local cuisine. Our menu features a wide selection of hot meals, snacks, pastries, desserts, and beverages including our signature hot and cold coffee and tea.

We commenced our café operations in December 2020 with the opening of our first café in Johor. As at 30 September 2025, we operated a total of 28 cafés, of which 25 were in Malaysia and three (3) cafés were in Singapore. These cafés are primarily located in shopping malls, shop lots and airport retail malls. Our F&B services cater mainly to dine-in customers, supplemented by takeaway and online delivery through a third-party e-commerce platform, namely GrabFood.

Oriental Kopi's First Café, Taman Johor Jaya (2020)

A variety of classic Malaysian favourites offered at Oriental Kopi

Our signature trio: Oriental Coffee, Egg Tart and Polo Bun

Management Discussion and Analysis

Entry into Singapore through Joint Venture:

As part of the Group's regional expansion strategy, the Group entered into a joint-venture agreement with Paradise Group Holdings Pte. Ltd. ("Paradise Group") in May 2024. Paradise Group is a private company with an established presence in the restaurant operations segment in Singapore.

Under the joint-venture arrangement, the Group's nominated subsidiary, Oriental Kopi Global Pte. Ltd., holds a 30% shareholding in the joint-venture company Paradise Oriental Pte. Ltd. ("Paradise Oriental"), while Paradise Group holds the remaining 70%. Paradise Oriental is responsible for the ownership and operation of all *Oriental Kopi* cafés in Singapore.

In-Store Sales of Own Brands of Packaged Foods:

Within the Group's café operations, the Group also retails our brands of packaged foods to end consumers. These products are primarily marketed under the *Oriental Kopi* and *Oriental* brands.

The *Oriental Kopi* brand mainly comprises coffee and tea products, while the *Oriental* brand encompasses a wider range of fast-moving consumer goods ("FMCG"), including spreads, pastries, instant noodles, cooking pastes and seasonal offerings such as mooncakes.

Kiosks and Pushcarts:

To improve accessibility and enhance customer convenience, we deploy kiosks and pushcarts positioned outside selected cafés for the display and sale of our brands of packaged foods. These stations provide a separate purchasing queue, helping to ease café crowd flow and shorten waiting times. Deployment is subject to landlord approval and the availability of suitable operating space. As at 30 September 2025, we operated approximately 10 kiosks and pushcarts.

Suria KLCC Pushcart

Vivacity Megamall Kiosk

Management Discussion and Analysis

Segment 2: Distribution and Retail of Our Brands of Packaged Foods

The Group is also involved in the distribution and retail of our brands of packaged foods. As at 30 September 2025, our packaged foods portfolio comprised 36 stock-keeping units ("SKUs"), covering packaged coffee and tea, spreads, pastries, instant noodles, cooking paste and various seasonal products. All packaged foods are manufactured by third-parties and we would mainly brand them under our *Oriental* and *Oriental Kopi* brands for sales. We do not distribute or retail any third-party brands of packaged foods.

Our Brands of Packaged Foods' Portfolio

Retail and Wholesale Channels:

We distribute our brands of packaged foods to resellers including wholesalers and retailers such as supermarkets, hypermarkets, minimarkets and health and beauty stores. Our resellers include Mercato, Popular, AEON, Jaya Grocer, Village Grocer, AEON Big, 99 Speedmart and others.

Online Channels:

In addition to physical retail, we maintain an online presence through our website and third-party e-commerce platforms including Shopee and Lazada.

Specialty Retail Stores:

The Group also operates specialty retail stores under the *Oriental Kopi* brand. Our first specialty retail store commenced operations in April 2024 at St. Giles Southkey Hotel, Johor Bahru, followed by a second specialty retail store at KLS City Mall, Johor Bahru, in December 2024. These specialty retail stores retail the full range of our *Oriental* and *Oriental Kopi* brands of packaged foods, as well as selected ready-to-eat foods such as *Oriental* egg tarts. The specialty retail stores operate solely as brands of packaged foods retail stores and do not provide F&B services except egg tarts.

St. Giles Southkey Specialty Retail Store

KSL Hotel & Resort Specialty Retail Store

KSL Hotel & Resort Specialty Retail Store

Management Discussion and Analysis

OPERATIONAL HIGHLIGHTS

Overview of *Oriental Kopi* Café Network by Location

	Total Cafés in Operation	New Cafés Opening During the Financial Year		Region/ Country
		Number	Location	
FY2021	2	2	• Taman Johor Jaya • The Mall, Mid Valley Southkey	Johor
FY2022	5	+3	• Bandar Puteri Puchong • Pavilion Bukit Jalil Mall • Mid Valley Megamall	Selangor KL KL
FY2023	11	+6	• KLIA 2 Retail Mall, Arrival • Sunway Pyramid Mall • AEON Mall Tebrau City • Pavilion Kuala Lumpur Mall • KLIA 2 Retail Mall, Departure • Johor Bahru City Square Mall	Selangor Selangor Johor KL Selangor Johor
FY2024	17	+6	• The Exchange TRX • Suria KLCC Mall • IOI City Mall • Gurney Plaza Mall • Pavillion Damansara Heights • AEON Mall Bukit Indah	KL KL Selangor Penang KL Johor
FY2025	**28**	**+11**	• Paradigm Mall • AEON Mall Cheras Selatan • Bugis Junction • Vivacity Mega Mall • Senai Airport • Alamanda Shopping Centre • NEX • AEON Mall Bandaraya Melaka • Sunway Putra Mall • Sunway Carnival Mall • Westgate Mall	Johor Selangor Singapore Sarawak Johor Putrajaya Singapore Melaka KL Penang Singapore

Beyond this, the Group continues to identify attractive expansion opportunities beyond the Klang Valley, particularly in secondary cities and other states in Malaysia, where the Group sees strong potential to further grow and strengthen its café network.

Segment 1: Café Chain Operations

FY2025 was a year of continued expansion for the Group. During the financial year, the Group opened 11 new cafés, in line with our expansion plans to further strengthen brand presence and broaden our retail footprint. As at 30 September 2025, the Group operated a total of 28 cafés, of which 25 were owned and operated cafés in in Malaysia, alongside 3 cafés in Singapore through a joint venture arrangement with Paradise Group.

In selecting locations for new café openings, the Group adopts a disciplined site selection process, focusing on high footfall areas such as tourist destinations, shopping malls and transportation hubs, including airports. Key considerations include population size and demographics, the visibility and foot traffic potential of the premises, proximity to existing cafés and overall financial viability. To date, the majority of the Group's cafés are located within shopping malls, given the higher foot traffic, convenience and accessibility they offer, including ease of parking and the ability for customers to visit the cafés conveniently while shopping or running daily errands.

For FY2026, the Group plans to open approximately 13 additional cafés in Malaysia. The Group is currently evaluating several potential locations, including, but not limited to, Merdeka 118, IJM Penang and selected locations in Sabah. These locations remain subject to final negotiations, approvals and other customary requirements, and will be rolled out progressively where feasible.

Beyond this, the Group continues to identify attractive expansion opportunities beyond the Klang Valley, particularly in secondary cities and other states in Malaysia, where the Group sees strong potential to further grow and strengthen our café network.

Management Discussion and Analysis

Segment 2: Distribution and Retail of Our Brands of Packaged Foods

The Group's brands of packaged foods portfolio expanded during the year, with the number of SKUs increasing from 26 in FY2024 to 36 in FY2025, all of which are Halal certified by *Jabatan Kemajuan Islam Malaysia*. New SKUs are introduced periodically in line with evolving consumer preferences and market demand. During the year, the Group launched new products including *sambal udang*, Hainanese chicken rice paste, curry paste and *rendang* paste, further broadening our brands of packaged foods offerings.

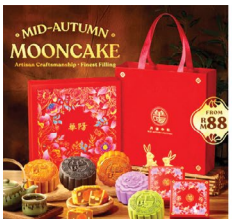
In addition to consumable products, the Group also offers seasonal and lifestyle merchandise, such as Mid-Autumn Festival mooncakes, tote bags, vintage ceramic mugs and gooseneck kettles. These offerings complement the Group's brand positioning and enhance customer engagement.

Sambal Udang Kering

Hainanese Chicken Rice Paste

Curry Paste

Rendang Paste



Seasonal Mid-Autumn Mooncake Giftbag

Gooseneck Kettle

Vintage Ceramic Mug

Seasonal Tote Bag

Recently, the Group collaborated with UNIQLO Malaysia on the launch of exclusive limited-edition merchandise, including apparel and tote bags. Such collaborations support brand awareness initiatives and enable the Group to reach a broader consumer base beyond our café network.

Moving forward, the Group will continue to expand our brands of packaged foods range in line with evolving consumer tastes and preferences, while actively exploring strategic collaboration opportunities to further strengthen brand visibility and broaden market reach.

Management Discussion and Analysis

International Expansion

As part of our regional growth strategy, the Group is currently in preliminary discussions with potential partners in neighbouring markets, including the Philippines, Thailand and Indonesia. Any material developments arising from these discussions will be announced in accordance with Bursa Securities' disclosure requirements.

Given differences in consumer preferences, taste profiles and market dynamics across countries, the Group intends to pursue international expansion primarily through partnership based models. These include joint venture owner operator arrangements, master franchise agreements or franchisee models for café operations and in store brands of packaged foods sales.

In Malaysia, the Group will continue to own and operate all of our cafés directly, maintaining operational control over our domestic network.

The Group is currently in preliminary discussions with potential partners in neighbouring markets including the **Philippines, Thailand and Indonesia**

UTILISATIONS OF PROCEEDS

	Proposed Utilisation		Actual Utilisation	Balanced Unutilised	Estimated Timeframe For Utilisation
	RM mil	%	RM mil	RM mil	
Set up of new head office, central kitchen and warehouse	53.7	29.2	-	53.7	Within 36 months
Expansion of cafés in various states within Malaysia	36.4	19.8	8.1	28.3	Within 36 months
Expansion of our brands of packaged foods segment	5.0	2.7	-	5.0	Within 24 months
Marketing activities in foreign countries	5.5	3.0	-	5.5	Within 24 months
Working capital	75.8	41.2	69.3	6.5	Within 24 months
Estimated listing expenses	7.6	4.1	7.6	-	Within 3 months
Total	**184.0**	**100.0**	**85.0**	**99.0**	

As at 30 September 2025, the Group had utilised RM85.0 million, representing 46.2% of the total IPO proceeds of RM184.0 million.

A total of RM53.7 million, or 29.2%, has been allocated for the establishment of the new head office, central kitchen and warehouse, and any suitable location. Any material updates will be announced via a public announcement to Bursa Securities in due course.

The RM36.4 million allocation for expanding cafés across Malaysia, representing 19.8%, continues to be utilised progressively. The Group opened 11 new cafés in FY2025 and expects to open approximately 13 additional cafés in FY2026, supported by international expansion efforts currently under review.

The RM5.0 million allocated for the expansion of our brands of packaged foods segment and the RM5.5 million for marketing initiatives in foreign markets will be deployed progressively within the stipulated timeframe.

The RM7.6 million allocated for listing expenses, representing 4.1% of proceeds, has been fully utilised.

The utilisation of proceeds remains aligned, with the remaining balance allocated towards the Group's strategic growth plans, advancing brand presence, broadening market reach and reinforcing long term growth prospects.

Management Discussion and Analysis

FINANCIAL PERFORMANCE

Income Statement Highlights	FY2024 RM mil	FY2025 RM mil	Changes RM mil	Changes %
Revenue	277.3	**450.9**	+173.6	+62.6
Gross Profit ("GP")	82.8	**116.9**	+34.1	+41.2
Profit Before Taxation ("PBT")	57.5	**83.4**	+25.9	+45.0
Profit After Taxation ("PAT")	43.1	**60.8**	+17.7	+41.1
GP Margin (%)	29.9	**25.9**	-	-
PBT Margin (%)	20.8	**18.5**	-	-
PAT Margin (%)	15.6	**13.5**	-	-
Effective Tax Rate	25.0	**27.2**	-	-

Revenue:

In the FY2025, the Group achieved the highest-ever revenue of RM450.9 million, representing a 62.6% increase from RM277.3 million in the FY2024. This strong double-digit growth was driven primarily by higher contributions from our café chain operations, supported by sustained demand from both local customers and tourists. Revenue from the distribution and retail of our brands of packaged foods also increased in line with higher sales volumes throughout the year.

Gross Profit:

The Group's GP for the FY2025 increased by 41.2% to RM116.9 million, compared with RM82.8 million in the FY2024. Nevertheless, the GP margin decreased from 29.9% in the FY2024 to 25.9% in the FY2025. This was mainly driven by several factors, namely fluctuations in material costs, particularly for *santan* and coffee beans prices, as well as higher labour expenses arising from new cafés incurring payroll costs before generating revenue. The Group opened 11 cafés in the FY2025 compared with 6 in the FY2024, resulting in increased pre-opening and staffing costs.

Profitability:

In tandem with the strong revenue performance, the Group recorded a PAT of RM60.8 million, representing an increase of 41.1% compared with RM43.1 million in the FY2024. After excluding one-off IPO listing expenses of RM1.4 million incurred during the FY2025, the adjusted PAT would have stood at RM62.1 million, translating into an adjusted PAT margin of 13.8%.

Effective Tax Rate:

The Group's effective tax rate exceeded the statutory rate of 24.0%, mainly due to non-deductible pre commencement and start-up expenses incurred for the new cafés opened during the year.

Gross Profit
The Group's GP for FY2025 increased by

41.2% to RM116.9 million
compared with RM82.8 million in the previous year.

Profitability
Excluding one-off IPO listing expenses of

RM1.4 million
incurred during the year,
adjusted net profit would have stood at

RM62.1 million,
translating into an adjusted net profit margin of

13.8%.

Management Discussion and Analysis

Segmental Revenue Breakdown	FY2024		FY2025		Changes	
	RM mil	%	RM mil	%	RM mil	%
Café Chain Operations	260.9	94.1	**418.6**	**92.8**	+157.7	+60.4
Distribution and Retail of Our brands of Packaged Foods	11.5	4.1	**29.1**	**6.5**	+17.6	+153.0
Others	4.9	1.8	**3.2**	**0.7**	(1.7)	(34.7)
Total	277.3	100.0	**450.9**	**100.0**	+173.6	+178.7

The café chain operations remained the largest revenue contributor to the Group, generating RM418.6 million or 92.8% of total revenue in the FY2025. This represented a 60.4% year-on-year increase from RM260.9 million in the FY2024. The strong performance was supported by the opening of 11 new cafés during the FY2025 compared with 6 in the FY2024, as well as stronger sales across existing cafés driven by higher customer traffic from both domestic patrons and foreign tourists.

Revenue from the distribution and retail of brands of packaged foods increased substantially, rising by 153.0% to RM29.1 million in the FY2025 from RM11.5 million in the FY2024. The improvement was largely attributable to the introduction of new range of products as well as higher sales volumes of our brands of packaged foods across retail, wholesale and online channels.

The Other segment, which includes the trading of materials, consumables and equipment, contributed a minimal portion of the Group's total revenue and is expected to be progressively phased out in line with the Group's strategic direction.

Cash Flow Highlights	FY2024 RM mil	FY2025 RM mil
Net cash from operating activities	68.1	**77.2**
Net cash for investing activities	(17.2)	**(124.6)**
Net cash (for)/from financing activities	(16.7)	**137.5**
Cash and cash equivalents at the end of the financial year	59.0	**149.0**

During the FY2025, the Group reported a net increase of RM90 million in cash and cash equivalents. This was mainly attributable to the following factors:

1. Operating activities:

Net cash generated from operating activities rose to RM77.2 million in the FY2025, compared with RM68.1 million in the FY2024, driven by robust revenue growth and improved profitability. This increase was offset by higher working capital requirements, specifically increased inventory levels and lease deposits required for outlet expansion, as well as higher tax payments.

2. Investing activities:

Net cash for investing activities widened to RM124.6 million in the FY2025 from RM17.2 million in the FY2024. The higher cash outflow was mainly attributable to an RM100.1 million investment in money market instruments, as well as capital expenditure for the expansion of outlets and deposit paid for the proposed acquisition of the Group's head office in Puchong, which is currently leased. Upon completion, the proposed acquisition is expected to generate long-term cost savings in rental and logistics.

3. Financing activities:

The Group generated a net cash from financing activities of RM137.5 million in the FY2025 compared to a net cash for financing activities of RM16.7 million in the FY2024. This was primarily driven by RM179.2 million in net proceeds raised from the Company's IPO in January 2025, partially offset by dividend payments prior to the IPO and lease liability settlements.

As a result of the above, the Group closed the financial year with a significantly stronger cash and cash equivalents of RM149.0 million. This enhanced liquidity provides greater financial flexibility to support ongoing operations, fund planned expansion activities and pursue future investment opportunities.

Management Discussion and Analysis

Balance Sheet Highlights	FY2024 RM mil	FY2025 RM mil	Changes RM mil	Changes %
Total assets	181.5	**430.9**	+249.4	+137.4
Cash and bank balances[1]	59.4	**251.7**	+192.3	+323.7
Total liabilities	128.0	**137.4**	+9.4	+7.3
Total borrowings[2]	2.5	**3.2**	+0.7	+28.0
Total equity	53.5	**293.5**	+240.0	+448.6
Gearing ratio (times)	0.05	**0.02**	-	-

Notes:

(1) *Cash and bank balances include fixed deposits and other investments in money market.*

(2) *Total borrowings exclude the lease liabilities on right-of-use asset.*

As at 30 September 2025, the Group's total assets increased by RM249.4 million or 137.4% to RM430.9 million, up from RM181.5 million in the FY2024. The increase was mainly driven by higher cash and bank balances and the placement of other investments in money market instruments using the IPO proceeds, as well as an increase in trade and other receivables in line with the growth of the Group's operations.

The Group's total equity rose more than fourfold, increased by RM240.0 million or 448.6% to RM293.5 million compared with RM53.5 million in the FY2024. This increase was primarily attributable to the increase in share capital of the Group arising from the IPO and the higher accumulated retained earnings recorded.

Correspondingly, the Group's total liabilities increased marginally by RM9.4 million or 7.3% to RM137.4 million in FY2025 from RM128.0 million in the FY2024. The increase was mainly due to higher lease liabilities associated with new café openings and related rental commitments.

The Group's cash and bank balances of RM251.7 million was mainly due to the proceeds raised from our IPO and total borrowing, which remained minimal at RM3.2 million. Reflecting the strengthened equity base and substantial cash position, the Group's gearing ratio remained low at 0.02 times, underscoring the Gorup's solid balance sheet and strong financial flexibility.

MAJOR RISK FACTORS

1. Raw Material Price Volatility

As an F&B operator, the Group is exposed to fluctuations in the prices of key raw materials, including coffee beans, *santan*, chicken and vegetables. Input costs may be affected by supply disruptions, changes in agricultural output, fertiliser prices, logistics constraints and shifts in global demand. Coffee beans, in particular, are globally traded commodities and are subject to price volatility driven by weather conditions and international market dynamics.

To mitigate this risk, the Group adopts prudent procurement practices, maintains a diversified supplier base to reduce reliance on any single source, and closely monitors market conditions. Where appropriate, the Group may also consider entering into hedging or cost stabilisation arrangements with suppliers or business partners to manage input cost volatility. Where cost increases are unavoidable, the Group carefully assesses their potential impact and implements appropriate operational measures to manage overall cost pressures.

Management Discussion and Analysis

2. Labour Availability and Costs Pressures

The Group's café chain operations are labour intensive, with each café typically requiring approximately 40 to 50 employees. The Group offers remuneration that is generally above the statutory minimum wage. Employee performance and compensation are reviewed periodically to support retention and productivity.

Labour availability and costs may be influenced by competition for skilled café personnel and general wage inflation. In addition, new café openings require advance recruitment and training, resulting in staff related expenses being incurred before revenue generation commences.

These risks are managed through structured recruitment and training programmes, diversified manpower sourcing channels, and initiatives aimed at improving employee engagement, retention and operational efficiency, thereby supporting workforce stability while managing labour related cost pressures.

3. Competitive Landscape

The Group operates in a highly competitive market, facing competition from other café operators as well as fast moving consumer goods brands offering similar products. Competitive conditions are shaped by factors such as brand strength, menu innovation, product quality, marketing reach, pricing strategies and overall customer experience. As the Group primarily serves the mass market segment, it is sensitive to changes in average selling prices, and unfavourable pricing actions by competitors may influence customer demand and operating margins.

To navigate this competitive environment, the Group continues to invest in brand building initiatives aimed at strengthening brand awareness, recognition and customer loyalty across our café network and digital platforms. The Group adopts a value oriented approach, supported by consistent product quality and ongoing customer engagement initiatives, including loyalty programmes and digital promotions. In addition, the Group regularly reviews and refreshes our menu offerings to align with evolving consumer preferences, including the introduction of seasonal and limited time products such as taro flavoured and *pandan* flavoured egg tarts. The Group also leverages a diversified distribution network, comprising cafés located in high footfall areas, e-commerce platforms and retail partners, to broaden market reach and maintain visibility.

4. Food Safety and Contamination Risks

Food quality and safety are critical to the Group's brand and reputation. The Group is exposed to risks associated with food contamination, hygiene lapses and food safety incidents during the manufacturing, processing, storage and handling of food and ingredients. Such incidents may result in regulatory actions, product recalls, temporary café closures, reputational damage and adverse financial impact.

To mitigate these risks, the Group implements comprehensive standard operating procedures for food handling and hygiene across all cafés and regularly monitors compliance with food safety standards prescribed by the relevant authorities. Third party suppliers are required to adhere to established quality assurance and food safety requirements. In addition, the Group carries out routine cleaning, inspections and preventive measures in accordance with the requirements of the Ministry of Health Malaysia and local authorities and continuously reviews our controls and monitoring practices to strengthen food safety management across our café network.

Management Discussion and Analysis

FORWARD LOOKING

Malaysia's economy is projected to remain on a steady growth trajectory in 2026, supported by resilient domestic demand, stable labour market conditions and ongoing structural reforms. The Ministry of Finance has forecasted real gross domestic product ("GDP") growth of approximately 4.0% to 4.5% in 2026, following projected growth of 4.0% to 4.8% in 2025. The moderation reflects the gradual tapering of post pandemic recovery effects observed in 2024, alongside external headwinds arising from global trade uncertainties and tariff related developments.

Despite a challenging external trade environment, domestic economic activity continues to be underpinned by household consumption, which accounts for over half of Malaysia's GDP. Consumer spending remains supported by government assistance programmes and wage related measures. Under Budget 2026, allocations for the *Sumbangan Tunai Rahmah and Sumbangan Asas Rahmah* ("SARA") programmes were increased to RM15 billion, compared with RM13 billion in 2025 and RM10 billion in 2024. This stable consumption backdrop continues to provide support for sectors closely linked to everyday consumer spending, including F&B services.

Within this context, food consumption remains an essential, non-discretionary component of household spending and has historically demonstrated resilience across economic cycles. This augurs well for the Group's demand profile and supports stable demand across everyday dining and convenient food offerings.

In addition to domestic drivers, tourism is anticipated to remain an important growth contributor in 2026, supported by Visit Malaysia Year 2026 and ongoing national initiatives to attract international visitors. According to SEAsia Stats, Malaysia recorded 28.2 million international tourist arrivals between January and August 2025, the highest among Southeast Asian countries during the period. Based on guidance from the Ministry of Tourism, Arts and Culture Malaysia, international tourist arrivals are projected to increase to 47 million in 2026, from an estimated 31 million visitors in 2025. In tandem, tourism receipts are projected to expand from an estimated RM126 billion in 2025 to RM147 billion in 2026.

Higher tourist arrivals are expected to provide a meaningful uplift to the F&B sector, particularly for operators offering authentic local cuisine and culturally distinctive dining experiences. In this regard, *Oriental Kopi*'s Malaysian inspired menu offerings and café presence across key domestic locations position the Group favourably to capture incremental demand from both domestic travellers and international visitors seeking local food culture experiences. Increased tourist footfall is also expected to support demand for the Group's brands of packaged foods, including signature offerings such as coffee and festive pastries, which are commonly purchased as take home items by visitors.

Against this backdrop of supportive macroeconomic and industry conditions, the Group will continue to pursue disciplined execution of our strategic initiatives, including measured café expansion, ongoing menu innovation aligned with consumer preferences, and further strengthening of our distribution channels for our brands of packaged foods. Barring unforeseen circumstances, the Group remains cautiously optimistic about our prospects for the FY2026, supported by resilient domestic consumption, a supportive tourism environment and a strengthening brand presence across both café chain operations and brands of packaged foods segments.

ACKNOWLEDGEMENTS

This year's journey has been significant, and for that, we extend our sincere appreciation to the people who shaped it. At the centre of our achievements is the Oriental Kopi team, whose commitment and passion enabled the Group to deliver a record breaking financial performance. These efforts reflect the capability and dedication of our team at every level.

To our shareholders, your trust has served as both guidance and motivation, encouraging us to pursue opportunities that strengthen long term value. To our customers, we thank you for choosing Oriental Kopi and for making our café part of your daily routines. Your continued support reinforces our drive to continuously improve our offerings and overall customer experience.

We also wish to acknowledge our business partners, suppliers, bankers and the many individuals who form an important part of the foundation on which we continue to grow. We further appreciate the cooperation and guidance of the relevant authorities, which allow us to operate responsibly and with clarity.

Our purpose remains clear. Oriental Kopi will continue expanding its presence while staying true to the flavours and traditions that make Malaysian food meaningful to so many. We remain committed to sharing this culture with a wider audience, one cup and one meal at a time.

Sincerely,
Dato' Chan Jian Chern
Co-Founder and Managing Director

Sustainability Statement

INTRODUCTION

The year 2025 marks a defining milestone for Oriental Kopi Holdings Berhad ("Oriental Kopi" or "the Company") and its subsidiaries (collectively known as the "Oriental Kopi Group" or "the Group"), with the successful listing of the Company on the ACE Market of Bursa Malaysia Securities Berhad ("Bursa Securities") on 23 January 2025.

This achievement reflects Oriental Kopi Group's evolution from a single café in Johor into an up-and-coming regional food and beverage ("F&B") brand with a growing network of cafés and diversified halal-certified packaged foods offerings.

Built on Malaysia's rich heritage, our business continues to expand across multiple markets while maintaining a strong focus on quality and authenticity. As our footprint grows, so does our responsibility to uphold high standards in the way we treat people, mitigate our impact, and run our business.

This Sustainability Statement ("SS2025") outlines our approach to managing economic, environmental, social and governance ("EESG") matters that are deemed material to our business, highlighting key initiatives and progress made during the financial year ended 30 September 2025 ("FY2025").

ABOUT THIS STATEMENT

Reporting Scope and Period

The SS2025 covers the active operations of Oriental Kopi Group in Malaysia, including its subsidiary, Oriental Kopi Group Sdn. Bhd. ("OKG"), for the reporting period from 1 October 2024 to 30 September 2025. The scope applies to all café chain operations, specialty retail stores, and retail of our brands of packaged foods under the operational control of the Group.

Activities undertaken through Oriental Kopi Global Pte. Ltd. ("Oriental Kopi Global"), encompassing *Oriental Kopi* cafés in Singapore operated via a joint-venture arrangement, are excluded from this statement as they fall outside the Group's operational control for the purpose of sustainability reporting.

Reporting Frameworks and Standards

This SS2025 has been prepared in compliance with Bursa Securities' ACE Market Listing Requirements ("Listing Requirements"). In developing the content of this statement, the Group is guided by Bursa Securities' Sustainability Reporting Guide and Toolkits (3rd Edition).

We remain mindful of the evolving sustainability reporting landscape, including the forthcoming International Financial Reporting Standards ("IFRS") S1 *General Requirements for Disclosure of Sustainability-related Financial Information* ("S1") and IFRS S2 *Climate-related Disclosures* ("S2"), in line with the National Sustainability Reporting Framework ("NSRF"). Where relevant, we also referred to selected sector-relevant indicators from the Sustainability Accounting Standards Board ("SASB") Standards, particularly for the F&B sector.

As we progress, we will continue to monitor these developments to better understand disclosure expectations and build our internal readiness over time.

Statement of Assurance

This statement has been reviewed and approved by Oriental Kopi's Board of Directors ("the Board") on 22 January 2026. All information and data disclosed in this SS2025 have been verified for accuracy by the respective data owners within the Group. This statement has not been subjected to an assurance process by an independent assurance provider.

Sustainability Statement

OUR COMMITMENT TO SUSTAINABILITY

Sustainability is becoming increasingly important as Oriental Kopi Group grows. As we mature as a public listed company, our focus is on strengthening the foundations that enable well-governed growth.

Guided by our Sustainability Policy, the Group recognises that responsible practices contribute to long-term resilience and stakeholder confidence, including among our employees, customers, and the wider community. The policy acts as a reference point for the Group, outlining the principles that inform how sustainability is incorporated into our operations and decision-making processes.

In line with the policy, the Group's sustainability commitments are centred around three (3) areas:

01 ENVIRONMENTAL

We prioritise the well-being of our employees and customers by incorporating environmental considerations into daily operations. We seek to use resources efficiently, prevent pollution, and manage waste responsibly.

02 SOCIAL

We strive to maintain a safe and healthy workplace, while fostering an inspiring and inclusive environment. Employees are provided with opportunities for skills development through internal and external training programmes.

03 GOVERNANCE

We uphold ethical conduct and regulatory compliance through adherence to the Group's Code of Ethics and Conduct. Robust internal control, alongside clear policies and procedures, support integrity and sound decision-making across the organisation.

Implementation of the Sustainability Policy is overseen by the Group's Key Senior Management ("KSM") and reviewed periodically to ensure it remains aligned with the Group's objectives and responsibilities as our sustainability practices evolve.

SUSTAINABILITY GOVERNANCE

Oriental Kopi Group's governance framework is guided by our Sustainability Policy, which affirms the overarching expectations for how sustainability is considered across the organisation. In line with this, the Group has adopted an interim sustainability governance structure, as shown below.

Board of Directors

The Board holds ultimate oversight of sustainability matters. Accordingly, the Board considers relevant sustainability issues when overseeing the Group's planning, performance, and long-term strategy. This provides overall direction and ensures that sustainability is progressively considered into the Group's governance practices.

Key Senior Management

The KSM is responsible for embedding the Sustainability Policy into business practices and coordinating sustainability-related activities across the Group. The KSM monitors progress on measurable sustainability objectives and discusses these with the Managing Director ("MD") and Executive Directors ("EDs") before matters are tabled for Board endorsement.

Operational Departments

The Group's operational departments support the implementation of the policy through their respective areas of work. Relevant departments include Administration, Finance and Human Resources, Marketing, Business Development and Fast-Moving Consumer Goods ("FMCG"), Procurement, Logistics and Warehouse, and Retail Operations.

They are also responsible for compiling operational data required for sustainability disclosures, enabling the KSM to monitor progress and prepare the Group's Sustainability Statement.

As this is the Group's first year of sustainability reporting, the development of structured sustainability data and processes remains at an early stage. Looking ahead, we aim to further develop our governance structure and internal practices to manage sustainability matters more effectively. This includes strengthening our data collection processes to enable more robust reporting over time.

Sustainability Statement

STAKEHOLDER ENGAGEMENT

We believe that meaningful engagement with stakeholders is essential to sustaining trust and long-lasting relationships. Understanding the perspectives and priorities of the Group's stakeholders allows us to align our actions with shifting expectations.

As our sustainability practices continue to develop, we focus on practical and meaningful interactions with our stakeholders. The table below summarises the forms of communication and the areas of interest for the Group's key stakeholder groups.

Stakeholder Group	Type of Engagement	Areas of Interest
Shareholders / Investors	• Annual General Meeting • Announcements to Bursa Securities • Meetings and briefings • Corporate website	• Business continuity and expansion plans • Business performance • Shareholders' return on investment • Corporate governance
Customers	• Daily interactions at cafés and specialty retail stores • Engagements via social media platforms • Customer satisfaction surveys • Media announcements • Product and F&B promotions	• Customer satisfaction • Product and F&B quality, taste and safety • Service experience and dining environment • Pricing and value • Brand trust and consistency
Suppliers	• Regular interactions • Procurement agreements • Business reviews • Meetings	• Supply chain management • Ethical and transparent procurement policies • Payment arrangements • Long-term business collaboration
Employees	• Daily interactions • Team meetings • Annual performance reviews • Training and development sessions • Company events	• Fair employment practices • Health and safety • Workplace satisfaction • Professional growth • Key Performance Indicators ("KPIs")
Industry Associations	• Communication through meetings, emails, and telephone calls • Corporate website	• Government policies • Industry initiatives • Food safety and quality standards
Government / Regulatory agencies	• Consultation on regulatory matters • Participation in consultations and discussions	• Accurate and timely reporting • Compliance with applicable laws and regulations • Halal certification and licensing requirements
Local Communities	• Regular interactions • Corporate Social Responsibility ("CSR") programmes	• Social responsibility • Job prospects • Waste management

Sustainability Statement

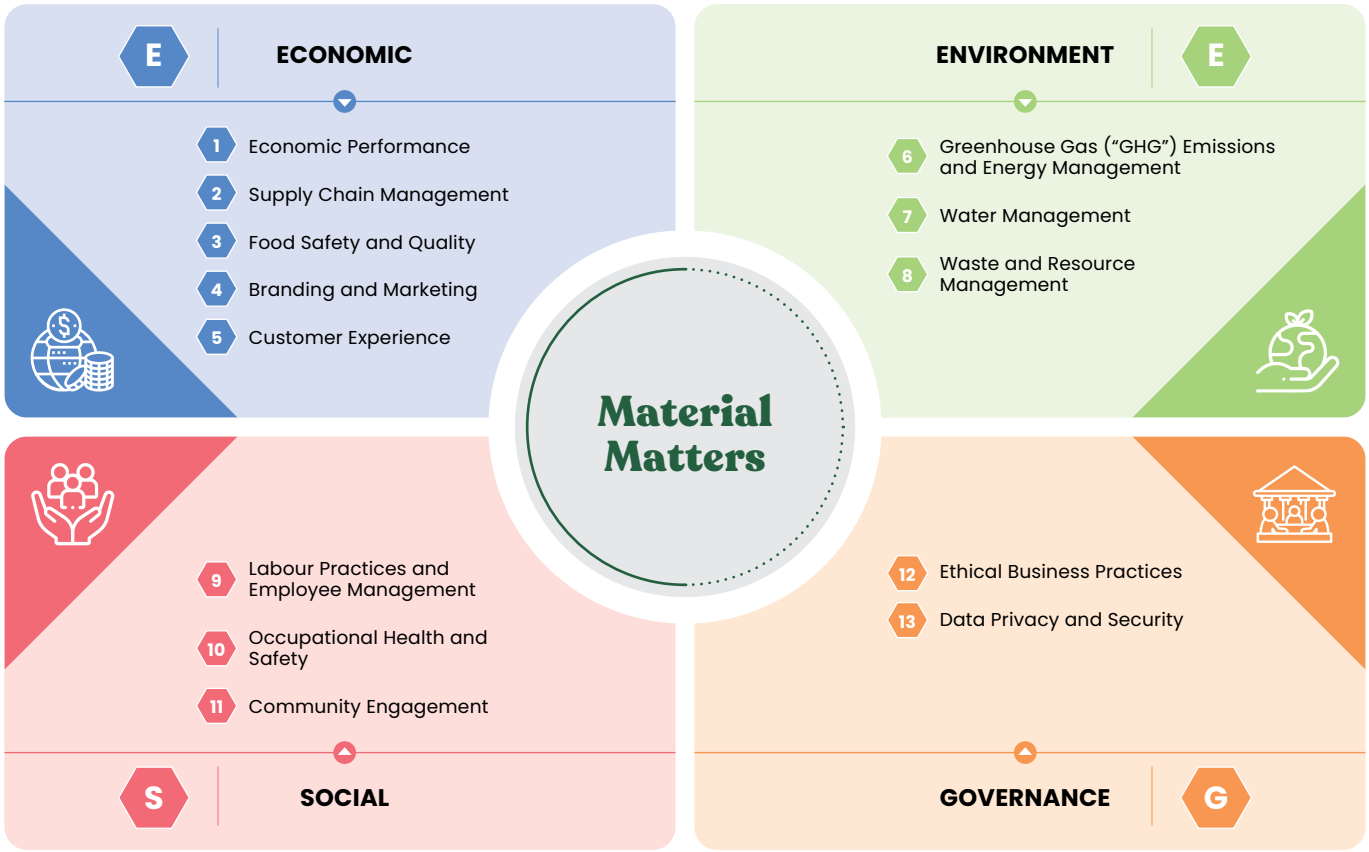
MATERIALITY ASSESSMENT

Identifying the sustainability matters most relevant to Oriental Kopi Group is an important part of shaping our sustainability approach. SS2025 represents the Group's first materiality assessment and the identification of our material sustainability matters ("MSMs").

The assessment adopted a practical and internally driven approach, guided by Bursa Securities' Sustainability Reporting Guide (3rd Edition). This involved evaluating our existing practices against regulatory requirements under the Listing Requirements, benchmarking against industry peers within the F&B industry, and referring to recognised sustainability frameworks. Management input was also considered to ensure shortlisted MSMs reflect the Group's business context and priorities.

The outcome of this assessment forms the foundation of our SS2025 and provides a reference point for pinpointing potential risks and opportunities as we strengthen our sustainability practices over time.

A total of 13 MSMs were deemed as most relevant to the Group's operations for the year under review. These MSMs are categorised under the EESG pillars as follows:



Sustainability Statement

ECONOMIC

Economic performance is central to Oriental Kopi Group's ability to operate sustainably and grow with purpose. As the Group expands, we continue to focus on critical areas such as operational efficiency, product quality, supply chain resilience, and customer experience; all of which contribute to business continuity and future growth.

ECONOMIC PERFORMANCE

Oriental Kopi Group's economic performance is grounded in the strength of its café operations, which form the core of our business model. This is complemented by revenue from the distribution and retail of packaged food products under the *Oriental Kopi* and *Oriental* brands.

Oriental Kopi cafés at The Exchange TRX and AEON Mall Bukit Indah

Packaged food products under the Oriental Kopi and Oriental brands

Sustainability Statement

Oriental Kopi Network (as at 30 September 2025)

Business Unit	Business Overview	No. of Outlets
Oriental Kopi Cafés	Full-service cafés offering Malaysian-inspired cuisine and signature beverages in a modern *kopitiam* setting. Each outlet provides dine-in services and in-store sales of packaged *Oriental Kopi* brand products.	28
Kiosks & Pushcarts	Compact retail formats offering selected takeaway items and packaged products for on-the-go customers, placed at café outlets.	10
Specialty Retail Stores	Dedicated retail stores offering *Oriental Kopi* and *Oriental* brands packaged food products such as coffee, tea, spreads, pastries, instant noodles, and seasonal products like mooncakes.	2

Oriental Kopi kiosk at Johor Bahru City Square

Oriental Kopi pushcart at Kuala Lumpur City Centre ("KLCC")

As an F&B group, our focus remains on scaling the business responsibly, while upholding the quality and brand integrity that define the *Oriental Kopi* experience. These priorities help preserve business continuity and strengthen our resilience amid changing consumer preferences and operating conditions.

The Group also continues to uphold the Department of Islamic Development Malaysia's ("JAKIM") halal standards and food-safety requirements, which are essential to maintaining customer trust and market relevance.

Economic Value Distribution

A stable financial foundation enables the Group to reinvest in its people and operations, while continuing to meet the expectations of customers, suppliers, and shareholders. The Group distributes economic value through employment, procurement activities, tax payments, and partnerships that contribute to the wider F&B ecosystem.

Economic Performance	FY2023 (RM million)	FY2024 (RM million)	FY2025 (RM million)
Economic value generated	**133.0**	**277.3**	**450.9**
Economic value distributed	**117.4**	**257.0**	**404.7**
• Operating costs	84.0	176.1	**297.5**
• Employee wages and benefits	20.8	42.4	**80.3**
• Payments to providers of capital	9.7	27.3	**4.3**
• Tax payments to the government	2.9	11.2	**22.6**
Economic value retained	**15.7**	**20.3**	**49.2**

Sustainability Statement

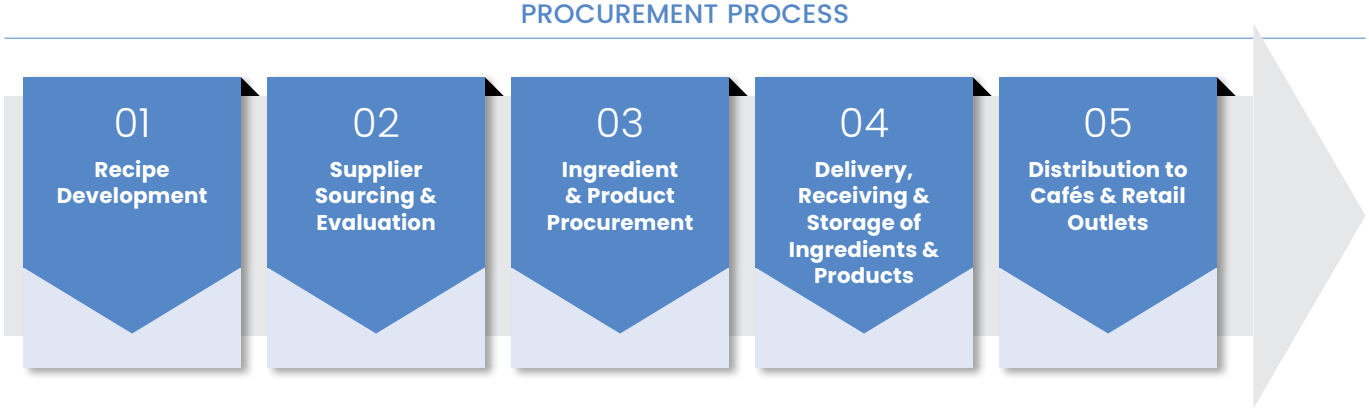
SUPPLY CHAIN MANAGEMENT

A reliable and well-managed supply chain is essential to sustaining the Group's F&B product quality and services. Our procurement activities are shaped by a few key priorities: keeping our ingredients safe, maintaining JAKIM's halal standards, protecting recipe confidentiality, and ensuring timely delivery. Together, these principles support the smooth running of our café operations and packaged food business.

Procurement Approach

The Group's procurement activities are guided by our Procurement Policy, which details the principles and procedures that govern supplier selection and purchasing practices. It also sets expectations for ethical conduct, regulatory compliance, and responsible sourcing.

PROCUREMENT PROCESS



Oriental Kopi Group's supply chain operates on a centralised model that facilitates consistency across all cafés. Recipes are crafted in-house or jointly with selected suppliers, with the Group retaining ownership of all F&B recipes used across our cafés. To safeguard these formulations, Non-Disclosure Agreements ("NDAs") are executed with key suppliers.

As our cafés currently do not prepare items from raw form, many core ingredients are produced externally by approved suppliers using the Group's proprietary recipes. Procurement therefore covers a wide range of inputs required for café operations, including raw and semi-processed ingredients, ready-to-use components, bakery items, dry goods, consumables, and other inputs required for daily service. These include key ingredients such as pastes, sauces, marinades, and other specialised ingredients developed from our in-house formulations, as well as non-food consumables essential for café operations.

Depending on the item, purchasing is managed either centrally by the head office or directly at café level for daily operational needs. Items procured are delivered either to the Group's central warehouse in Puchong for redistribution, or directly to the cafés by third-party suppliers. The Group has a fleet of vehicles to deliver and distribute goods to outlets, ensuring timely and efficient replenishment.

Beyond café operations, procurement also supports the Group's packaged food business. Finished products such as coffee, tea, spreads, sauces, pastries, cooking pastes, and instant noodles are manufactured by appointed suppliers in accordance with the Group's requirements. These products are delivered either to the Group's central warehouse for storage and stock management, or directly to distribution channels as required.

Sustainability Statement

Supplier Selection

Prospective suppliers are evaluated using weighted criteria that take into account factors such as pricing competitiveness, service levels, delivery capability, technical suitability, innovation, environmental practices and long-term sustainability considerations, among others.

Suppliers are required to hold relevant food-manufacturing certifications, for example, Good Manufacturing Practice ("GMP"), Hazard Analysis and Critical Control Point ("HACCP"), and Halal certification from JAKIM. Other recognised standards, including ISO 22000:2018 Food Safety Management System, Food Safety System Certification 22000 ("FSSC 22000"), and *Makanan Selamat Tanggungjawab Industri* ("MeSTI"), are also considered where applicable.

Suppliers that fail to meet the Group's requirements may be suspended or disqualified from engagement. These criteria help us identify partners who can consistently meet the Group's expectations for safety, quality and operational stability.

At the same time, the Group strives to integrate responsible sourcing practices within supplier engagement. Supplier contracts incorporate clauses requiring adherence to applicable labour laws and ethical business conduct, as well as sustainability-related expectations. Procurement discussions encourage suppliers to adopt practices that reduce carbon footprint such as packaging reduction and promoting efficient logistics, among others.

While the majority of inputs are sourced domestically, certain specialised ingredients may be procured from overseas suppliers when required. In the FY2025, local suppliers made up 87.4% of the Group's total supplier count, while 12.6% are foreign suppliers. In terms of procurement value, 96.3% of total spending during the year were directed to domestic vendors. Sourcing locally enables us to secure shorter lead times with greater flexibility.

87.4%
local suppliers in FY2025

96.3%
of total spending was directed to domestic vendors in FY2025

Supplier Audits

We track our supplier performance through periodic audits and product testing. QC audits are conducted using a supplier audit checklist. In the FY2025, the Group audited a total of six (6) local suppliers in areas like hygiene standards, production processes, SOP adherence, and documentation practices. All audited suppliers complied with the audit requirements, and the audits enabled the Group to improve traceability across the supply chain. Audit findings and procurement records are documented and retained to support traceability, auditability and regulatory compliance.

In addition to QC assessments, the Group performs halal audits to verify that products, ingredients, processes, and suppliers adhere to JAKIM's halal requirements. These assessments include reviews of raw material handling, storage conditions, and documentation practices, among others. During the same period, ten (10) underwent halal audits, all of whom were local suppliers.

Food-safety certifications serve as an additional indicator of supplier reliability. In FY2025, 14 suppliers held recognised certifications such as HACCP, ISO 22000, and FSSC 22000.

Sustainability Statement

Storage and Distribution

Storage and distribution processes support consistent product quality and timely supply across the Group's cafés. Inventory is monitored regularly, and procurement is planned based on projected demand to minimise the risk of stockouts or wastage. Fresh and packaged ingredients are replenished through established ordering and delivery arrangements, including the Group's own distribution fleet.

Supply Chain Risks and Mitigation Strategies

The Group's supply chain is exposed to a range of risks that may affect operational continuity and product quality. These include disruptions in material availability, variations in product quality, fluctuations in input prices and evolving regulatory requirements relating to food safety and Halal compliance.

To safeguard against these risks, we adopt several mitigation measures. Multi-sourcing arrangements and rolling demand forecasts help reduce dependency on individual suppliers. Quality risks are managed through supplier audits and adherence to strict handling and storage procedures across cafés. Competitive sourcing practices and contract terms help stabilise procurement costs, while regulatory monitoring and certification requirements ensure suppliers remain compliant with Halal and food-safety standards.

FOOD SAFETY AND QUALITY

Food safety and quality underpin Oriental Kopi Group's brand promise and are central to garnering customer trust. As a provider of F&B products and services, the Group recognises its responsibility to protect consumer health and ensure that we maintain compliance with regulatory standards and industry best practice.

To uphold this, the Group has put in place structured procedures across food handling stages from sourcing and preparation to packaging and delivery, making sure that customers can enjoy our offerings with confidence. Our food-safety practices are guided by the Group's Food Safety Policy, with the following core principles:

1. Provide customers with safe and high-quality products;
2. Compliance with both statutory and regulatory food-safety requirements; and
3. Continually improve the food-safety system.

The policy sets clear expectations for how food is managed, handled and prepared across all cafés.

Regulatory and Halal Compliance

All *Oriental Kopi* cafés operate as registered food premises and comply with the Ministry of Health Malaysia's ("MOH") requirements of the Food Act 1983, Food Regulations 1985, and Food Hygiene Regulations 2009. These laws, together with the MOH's Food Safety and Quality Programme ("FSQ"), inform our daily operational practices, including staff hygiene, premise cleanliness, and food-handling protocols.

In the FY2025, 20 *Oriental Kopi* cafés were inspected for food safety by relevant oversight bodies, with all inspected cafés recorded zero (0) critical violations. During the same period, *Oriental Kopi* cafés also underwent food-premise inspections by the MOH, and HACCP-related assessments for selected locations. These evaluations provide assurance that the Group's food-handling processes consistently meet statutory hygiene and safety standards.

Our cafés also undergo Halal certification audits by JAKIM. The Group's Halal Assurance System Manual describes the steps and requirements that must be followed to protect halal integrity throughout café operations. As at 30 September 2025, 23 out of 28 *Oriental Kopi* café outlets are halal-certified, while the remaining outlets are in the process of obtaining the Halal certification from JAKIM. Additionally, 65.9% of the Group's stock-keeping units, comprising café menu items and packaged food products, are halal-certified.

ZERO
critical food-safety violations across inspected cafés in FY2025

60.7%
cafés are halal-certified, remaining outlets are still in progress

65.9%
of our packaged-food products are halal-certified

Sustainability Statement

Quality Control and SOPs

Food safety begins with how ingredients are sourced, received, and stored. Priority items, such as ready-to-cook meats and seafood, bakery products, vegetables, sauces, seasonings, eggs, noodles, dairy products, and coffee and tea, are procured exclusively from approved suppliers that meet strict hygiene, safety and quality requirements.

Upon delivery, ingredients undergo visual and physical checks, and are stored according to established SOPs. Items that do not meet the Group's specifications are rejected to prevent contamination or quality issues. Approved ingredients are stored under controlled conditions and clear segregation to prevent cross-contamination.

During food preparation, café staff adhere to standard operating procedures ("SOPs") governing the handling, processing, and assembly of menu items. This ensures that food is prepared under hygienic conditions and in line with the Group's distinctive taste profile.

These practices are guided by the Group's SOPs, which provide requirements for temperature control, sanitation, equipment maintenance, and hygiene management across all cafés. Routine cleaning schedules, end-of-day deep cleaning, and scheduled pest-control programmes further reinforce consistent food-safety standards.

To regulate these controls, the Group maintains a QC process that verifies adherence to SOPs and overall food-safety requirements. QC checks include confirming ingredient quality upon receiving, reviewing temperature logs, monitoring product consistency, and observing preparation practices, among others. This verification layer strengthens assurance that the F&B served to customers meet the Group's safety and quality standards.

Furthermore, our upcoming central kitchen and warehouse are designed to enhance operational efficiency by centralising product development, QC, and distribution management. This will help streamline SOP implementation, improve product uniformity, and reinforce food-safety standards across all cafés.

Staff Competency

All food-handling employees must complete mandatory MOH-mandated Food Handling Training in accordance with the Food Hygiene Regulations 2009. They must also obtain a typhoid vaccination and undergo routine medical check-ups as prescribed by the MOH.

In addition, employees involved in food preparation and service attend Halal Awareness Training to ensure understanding of JAKIM's halal requirements and proper handling of halal-certified ingredients.

Food safety is also reinforced through on-the-job training for food handlers, covering hygiene practices and preparation procedures. Training begins before employees commence work and continues throughout their tenure.

Weekly internal inspections are carried out to assess staff readiness, including checks on grooming, fingernail hygiene, uniform and apron cleanliness, and proper use of personal protective equipment ("PPE"). These efforts are supported by a structured operational hierarchy, ensuring consistent supervision and accountability throughout food-preparation activities.

214
of our employees received Food Handling Training in FY2025

268
of our employees received typhoid vaccination in FY2025

Product Recall Readiness

For our packaged food range, we have implemented a Product Recall Policy, outlining procedures for identifying, retrieving, and replacing defective or non-compliant products, including notifying relevant authorities and customers where necessary. A traceability system enables the Group to identify affected products swiftly and take corrective action.

Sustainability Statement

BRANDING AND MARKETING

A strong brand is fundamental to how Oriental Kopi Group connects with customers and differentiates itself in a competitive F&B landscape.

As the Group's market presence grows, maintaining a consistent and trustworthy brand identity becomes increasingly important. Branding and marketing play a key role in shaping how customers perceive our offerings and the values we stand for.

Brand Identity

The *Oriental Kopi* brand draws inspiration from Malaysia's rich *kopitiam* and coffee culture, reflecting the country's diverse culinary heritage shaped by generations of cross-cultural influences. This heritage is expressed in our menu, offering flavours that feel familiar yet refined.

Our *Oriental Kopi* cafés bring this heritage to life through their ambience and overall experience, creating a welcoming space for customers. The strategic placement of our cafés in high footfall locations such as shopping malls, commercial hubs, and airports, further strengthens brand visibility.

Our identity extends seamlessly into our packaged food portfolio under the *Oriental Kopi* and *Oriental* brands. Packaging is intentionally designed to mirror the aesthetic of our cafés, creating a cohesive brand experience across dine-in and retail environments.

The Mall, Mid Valley Southkey

KLIA 2 Retail Mall

Pavilion Kuala Lumpur Mall

Signature Products

Meanwhile, signature offerings continue to anchor brand recognition. For example, our *Oriental Classic White Coffee*, crafted from a proprietary blend of Arabica, Robusta, and Liberica beans, achieved recognition with the 3-star Superior Taste Award from the International Taste and Quality Institute. Brand credibility is further enhanced through the involvement of a brand ambassador.

Sustainability Statement

Similarly, *Oriental Kopi's* iconic polo buns and egg tarts have also earned national and regional recognition, becoming defining products associated with the *Oriental Kopi* experience.

Oriental Kopi Signature Egg Tart

Oriental Kopi Signature Polo Bun

Menu Innovation

Innovation continues to play an important role in strengthening the *Oriental Kopi* brand. The Group's in-house Research and Development ("R&D") team, led by our Head Chef, drives ongoing recipe development and product innovation to keep our offerings relevant and distinctive.

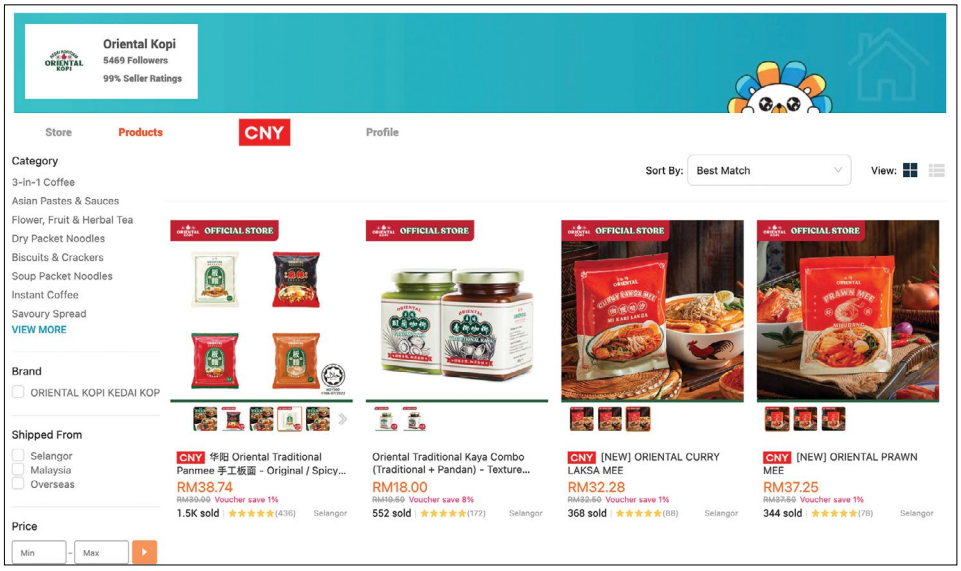
New menu items undergo a rigorous development and testing process, including multiple rounds of evaluation and refinement, before being launched at our cafés.

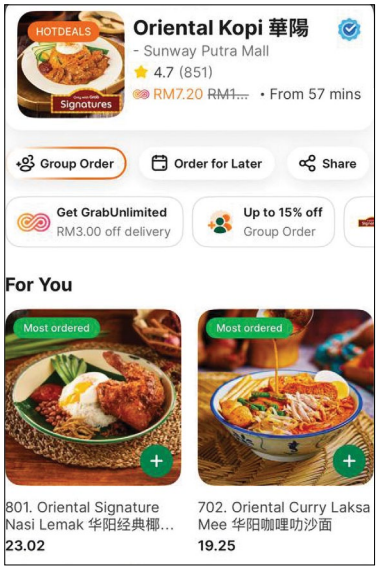
Limited-time offerings such as seasonal desserts, serve as market-testing opportunities before potential inclusion in the permanent menu.

Channels & Reach

Brand reach is supported through our multi-channel presence. Beyond our cafés, our specialty retail stores serve as dedicated touchpoints for showcasing the full range of the Group's packaged foods. Our offerings are also distributed through a reseller network of supermarkets, hypermarkets, minimarkets, and other retail partners. Additionally, the Group maintains an active presence on third-party e-commerce and delivery platforms such as GrabFood, Shopee, and Lazada, providing convenient access for customers.

We also have a digital presence spanning the Group's corporate website, social media platforms such as Facebook, Instagram and Xiaohongshu. To uphold responsible communication, digital content is curated and reviewed by our in-house marketing team to ensure accuracy and alignment with the Group's values.





Our Lazada online store and GrabFood delivery service

Sustainability Statement

Responsible Marketing

As a growing consumer-facing brand, Oriental Kopi Group recognises that marketing plays an important role in shaping customer expectations and maintains trust. The Group adopts a responsible approach to marketing, guaranteeing that all content is accurate and aligned with our brand values.

Marketing and promotional activities are centrally reviewed to ensure that product depictions, descriptions, and pricing are presented clearly without exaggeration. This includes the use of authentic photography, honest representation of portion sizes, and straightforward messaging across both café and retail promotions.

Seasonal and promotions and limited-time campaigns are rolled out with clearly defined validity periods, ensuring timely and consistent offerings across our cafés.

Responsible marketing principles also guide our participation in collaborations and exhibitions. Past partnerships with brands, such as *Munchy's* and *Poh Kong*, were communicated with transparent terms, ensuring that customers understood the nature and conditions of each campaign.

For brands of packaged foods, responsible marketing includes clear labelling of ingredients, nutritional information, and halal certification status. These practices are particularly important as we introduce the Group's products into regional markets.

Oriental Kopi White Coffee's nutritional information

Sustainability Statement

Awards and Recognitions

Oriental Kopi Group's commitment to quality and brand excellence has earned multiple recognitions over the years, including:

Awarding Body	Awards and Recognitions	Year
ASEAN Records (ASEAN Regional Achievement Records)	• Most *Kopi* Sold in a Year • Most Polo Buns Sold in a Year • Most Egg Tarts Sold in a Year • Most *Rojak* Sold in a Year • Most *Char Kuey Teow* Sold in a Year • Most Kaya Butter Toast Sold in a Year • Most *Mee Siam* Sold in a Year • Most Curry *Laksa* Sold in a Year • Most *Nasi Lemak* Sold in a Year	2025
The Malaysia Book of Records	• Most Number of Egg Tarts Sold in a Year • Most Chicken *Hor Fun* Sold in a Year	2025
	• Most Number of Polo Buns Sold	2023
	• Thickest Egg Tart • Most Number of Egg Tarts Sold	2021
The World Brands Foundation – The BrandLaureate Awards	• The Best Brand Award	2024
Sin Chew Business Excellence Awards	• Retail Excellence Award	2024
Halal Development Corporation Berhad – World Halal Excellence Awards	• Halal Gourmet Food & Beverage Excellence Award (SME)	2024
World Top Gourmet Awards	• Authentic Malaysian Food Award	2024
The International Taste and Quality Institute	• Superior Taste Award – 3-Star (Classic White Coffee)	2021

Sustainability Statement

CUSTOMER EXPERIENCE

Since the Oriental Kopi Group was founded, the comfort and satisfaction of our customers have been at the heart of our business. Customer experience extends across every touchpoint of the Group, from our cafés to our packaged food offerings, and remains a key driver of brand loyalty and long-term growth.

Service Quality

At our *Oriental Kopi* cafés, customer experience is shaped by simple but important details: warm greetings from our staff, food that arrives in a timely manner, and dishes that look and taste the way customers expect them to.

A well-organised café environment supports this experience. Cafés are equipped with clear menu displays and Café environment contributes to a positive customer experience with clear menu displays and streamlined ordering processes, facilitating a smooth and enjoyable visit at all times.

During busy periods, queue management plays a key role in ensuring a smooth customer experience. Service staff engage customers in the queue, take preliminary orders, and check table availability inside the café. Once a table becomes free, orders can be keyed into the system immediately. This helps reduce waiting times and facilitate orderly movement at the entrance.

Behind the counter, kitchen teams follow structured routines that make sure every item is prepared safely, consistently, and to our standards. These daily practices are guided by detailed SOPs that set out requirements for service quality, hygiene, food handling and safety, among others. The SOPs help ensure that, regardless of location, customers experience the same level of service and food quality.

Meanwhile, each café is equipped with a centralised information and communication technology ("ICT") F&B management system integrated with point-of-sale ("POS") for accurate billing and a smooth payment process. End-of-day reconciliations, together with CCTV surveillance and controlled cash-handling procedures, uphold the integrity of transactions.

Beyond dining in, we aim to meet customers where they are. Customers may choose to enjoy our offerings through takeaway, third-party delivery platforms or through our packaged food products, which provide the convenience of bringing Oriental Kopi flavours into their home.

POS system in use during purchase

Customer Feedback

Customer feedback plays an important role in shaping how we improve. The Group tracks comments received through social media platforms, Google reviews, delivery apps, and direct messages. Feedback that highlights operational issues, product inconsistencies, or service concerns is escalated to the relevant outlet or department for follow-up.

Our packaged food customers' feedback is equally valuable. Product reviews on e-commerce platforms such as Shopee and Lazada are monitored to ensure queries are attended to.

Building Loyalty

The *Oriental Kopi* Membership Programme rewards customers with points for every purchase, redeemable for exclusive discounts and products. It is designed to reward frequent diners and strengthen long-term engagement. As at 30 September 2025, the programme has approximately 290,000 registered members.

To make the programme more accessible, the Group is developing a dedicated *Oriental Kopi* mobile application. Once launched, the application will consolidate loyalty features, online ordering, digital vouchers, and promotional updates within a single platform. This digital ecosystem offers a more convenient and connected experience for customers.

Sustainability Statement

ENVIRONMENTAL

At Oriental Kopi Group, our environmental priorities reflect the nature of our café operations, where resource use and waste generation occur on a daily basis across our outlets.

We focus on the areas most relevant to our business, in relation to energy, water, and waste, and are strengthening the processes and data-collection systems needed to manage these impacts more effectively. While our footprint is modest compared to industrial sectors, we seek to improve operational efficiency and mitigate environmental impacts as the Group expands.

In the FY2025, there were zero (0) major incidents involving fines or penalties for non-compliance with environmental laws and regulations.

ZERO
cases of environmental non-compliance in FY2025

GHG EMISSIONS AND ENERGY MANAGEMENT

Climate change is a global challenge with far-reaching implications for businesses, communities, and the environment. Driven by greenhouse gas ("GHG") emissions, its effects are evident through more frequent extreme weather events, accelerating the global transition towards a low-carbon economy.

Against this backdrop, Malaysia has committed to achieving net-zero GHG emissions by 2050. We acknowledge this national aspiration, which provides important context for how we shape our own environmental management approach.

For Oriental Kopi Group, this begins with understanding the environmental footprint of our growing F&B operations. Our impact stems mainly from the day-to-day activities of our cafés, specialty retail stores, and distribution functions. While our activities are not carbon-intensive in nature, electricity usage across outlets and limited fuel consumption from logistics contribute to the Group's GHG emissions profile.

Electricity is the primary resource used in our operations, powering kitchen equipment, refrigeration, lighting, air-conditioning, and front-of-house systems. As such, it forms the most significant contributor to the Group's emissions and is a core focus of our environmental management efforts.

Meanwhile, the Group also utilises petrol and diesel for its logistics and distribution activities supporting café and retail operations. Total fuel consumption increased from 74,357.0 litres in FY2023 to 360,699.0 litres in FY2025, in line with the expansion of the Group's outlet network and distribution activities.

	FY2023	FY2024	FY2025
Total fuel consumption (litres)	74,357.0	188,603.0	**360,699.0**

As we progress, our priority is on enhancing energy visibility and efficiency within our operational control. During the year, we concentrated on strengthening the processes required for more consistent and reliable energy tracking across outlets. As data coverage becomes more comprehensive, we will be better positioned to build an accurate energy baseline and identify areas where efficiency measures may be beneficial.

Additionally, the Group participates in recycling initiatives organised by the management of certain shopping malls where our outlets are located. As part of these efforts, café staff assist in segregating food waste for conversion into organic fertiliser, which will help to reduce methane emissions from disposal to landfills.

Looking ahead, efforts to refine our environmental management are expected to strengthen as the Group progresses with plans to establish a new head office, central kitchen, and warehouse. Once operational, these facilities may provide greater opportunities to build our internal capabilities and standardise efficiency practices across the Group.

Sustainability Statement

WATER MANAGEMENT

Water is a vital input in *Oriental Kopi* café's daily operations, particularly in F&B preparation, cleaning, and general maintenance. Although our operations are not water-intensive compared to manufacturing sectors, responsible water use remains crucial for operational efficiency and for supporting broader environmental stewardship.

Our cafés and retail sites are located in areas that are not classified as water-stressed, and all premises draw water from municipal supply systems. As we do not extract from groundwater or rely on natural water sources, our operations have minimal direct impact on local water ecosystems.

Within our café operations, the equipment that consumes the most water includes dishwasher machines and ice maker machines. Recognising this, the Group has taken steps to enhance water efficiency by adopting more water-efficient equipment, including the use of a hybrid water-cooled ice maker machine, which helps lower water consumption. By improving visibility over these consumption points, the Group is able to identify areas where efficiency measures may be most effective.

The Group's total water withdrawal increased from 114,476.0 cubic metre ("m³") in FY2023 to 394,735.0 m³ in FY2025, corresponding with the Group's expanding operating footprint.

	FY2023	FY2024	FY2025
Total water withdrawal (m^3)	114,476.0	260,144.0	**394,735.0**

The Group also implements measures to manage wastewater responsibly. All cafés are equipped with fat, oil, and grease ("FOG") traps to prevent discharge of pollutants that could cause clogged sewers or downstream contamination. These controls help maintain cleaner wastewater outputs and reduce the risk of environmental harm.

WASTE AND RESOURCES MANAGEMENT

Waste management is an important consideration for Oriental Kopi Group, given the waste streams generated through daily café activities. Our activities primarily give rise to non-scheduled waste, and based on current operations, we do not generate scheduled or hazardous waste. Waste-handling practices are aligned with relevant environmental regulations such as the Environmental Quality Act 1974 (Amendment 2024) and its subsidiary regulations on waste disposal and pollution prevention.

The main waste streams across our outlets are food waste and general solid waste. Food waste arises from food preparation processes and customer leftovers, while general waste consists of paper, cardboard, plastics, and other packaging materials. These waste streams are separated at outlet level and managed through the waste-handling systems provided by the premises in which our cafés operate.

At certain locations with composting initiatives, café employees separate leftover food and food preparation waste. These are then delivered to designated collection points to be treated and converted into organic fertiliser. These efforts help curb methane emissions from decomposing food waste and contribute to broader community impact.

Used cooking oil is another key waste stream within our operations. To ensure responsible handling, used cooking oil is collected regularly by authorised waste contractors by the Department of Environment ("DOE") for recycling or repurposing.

Packaging is also a significant component of material use across our café and retail operations. This includes primary packaging that comes into direct contact with food and beverages, secondary packaging used to group items, and tertiary packaging that facilitates transport and storage.

While these materials serve essential functional and hygiene purposes, the Group remains mindful of their environmental implications and continues to consider opportunities to optimise material efficiency as our practices evolve. To reduce the usage of single-use packaging, we have introduced reusable bags for eligible customers and encourage patrons to bring their own containers and bags for takeaway orders.

Sustainability Statement

SOCIAL

Our responsibilities extend beyond financial and operational performance to the well-being of the people who work with us and the communities we interact with every day. As we grow, we continue to refine our people practices, enhance workplace safety, while contributing to the social and economic fabric of our operating locations.

LABOUR PRACTICES AND EMPLOYEE MANAGEMENT

Our workforce plays a central role in delivering the Oriental Kopi experience across all locations. As the Group continues to expand, we continue to refine the way we hire, manage, and support our people, ensuring that employment practices remain fair and aligned with local regulatory requirements.

In the FY2025, the Group remained in compliance with applicable Malaysian labour and employment laws and regulations, such as the Employment Act 1955 (Amendment 2022) and the Minimum Wages Order 2024. These requirements cover areas such as minimum working age, fair treatment, voluntary employment, and lawful working hours and wages. In line with these standards, the Group does not hire individuals below the legal working age or engage in practices that restrict worker movement or consent.

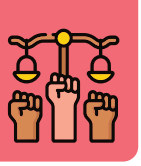
Employment standards are guided by the Group's Employee Handbook, which affirms expectations on workplace conduct, entitlements, and responsibilities for all employees. This helps facilitate consistency across all locations and gives employees a clear understanding of their rights and responsibilities.

Equal opportunity is an important principle in our employment practices. Hiring and progression decisions are based on job suitability and performance, and we endeavour to cultivate a work environment where employees are treated fairly and with respect, regardless of age, gender, ethnicity, nationality or other characteristics unrelated to job performance.

During the FY2025, the Group recorded zero (0) reported cases of labour law violations or employee discrimination, zero (0) substantiated complaints concerning human rights violations, and zero (0) monetary losses arising from legal proceedings related to employee matters.

ZERO
reported cases of labour law violations or employee discrimination in FY2025

ZERO
substantiated complaints concerning human rights violations in FY2025



ZERO
monetary losses arising from legal proceedings related to employee matters in FY2025

Sustainability Statement

Employee Management

Managing a large and growing network of outlets requires structured workforce management. The recruitment of critical roles such as café managers, supervisors, and chefs is overseen by the Group's head office, which evaluates and appoints suitable candidates based on their merit. Café supervisors and managers support the hiring of operational staff to meet day-to-day service and kitchen needs, ensuring that each location is adequately staffed and equipped.

In sourcing talent, the Group advertises job vacancies through multiple channels, including online job portals, the company website, and social media platforms. We also accept walk-in applications, employee referrals, and engage recruitment agencies when necessary. In addition, the Group participates in career fairs and organises hiring booths at malls or selected outlets to reach a wider pool of potential candidates. This allows us to attract a steady pipeline of candidates suited to the varied needs of our growing business. The Group also works with universities, training institutes, and relevant government programmes to offer internship placements and on-the-job training opportunities.

Employee development is vital to sustaining high standards at Oriental Kopi Group. As such, the Group strives to equip employees with the skills and knowledge required to meet the standards of the F&B industry.

All café employees undergo essential food handling training as part of their onboarding process and obtain a Certificate of Food Handlers Training to uphold compliance with hygiene and safety requirements under the Food Hygiene Regulations 2009.

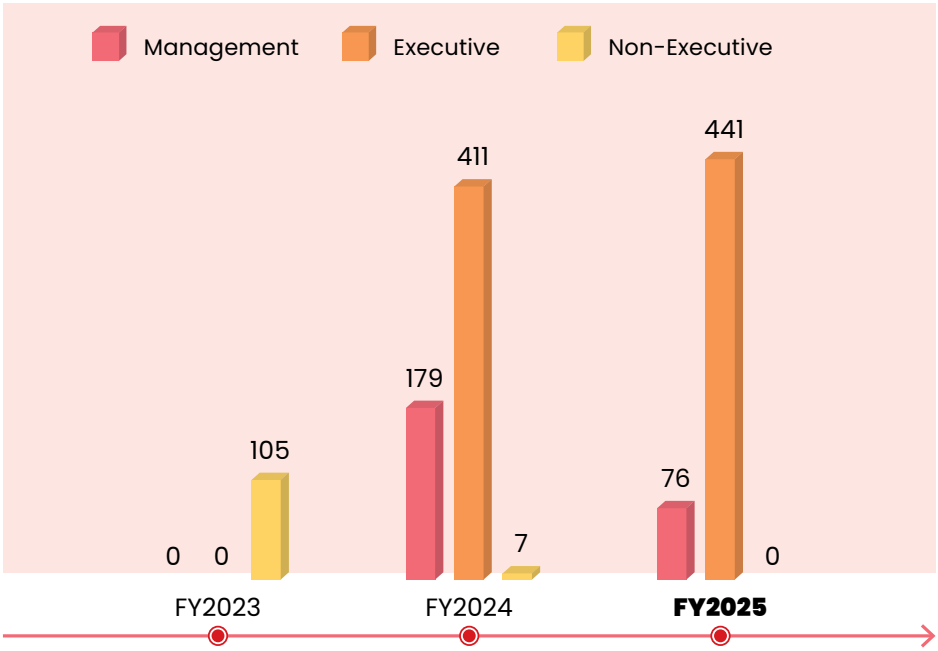
For managerial and head office employees, training and learning opportunities are provided to strengthen leadership, communication, and administrative capabilities. Through these efforts, the Group affirms that employees remain competent and aligned with the Group's goals.

During the FY2025, we conducted three (3) training programmes, resulting in 517 total training hours with 517 employees participating. The programmes focused on skills enhancement and capability development, with initiatives designed to support employees across various levels of the organisation.

3
training programmes

517
total training hours

Training Hours Employee Category



Sustainability Statement

The Group offers remuneration packages structured to attract and retain employees. Compensation is determined based on role requirements, industry benchmarks, and individual performance. Employees receive a range of benefits that may include allowances, overtime eligibility, leaves, and statutory contributions in accordance with Malaysian regulations.

REMUNERATION PACKAGE

- Competitive basic salary
- Overtime pay
- Performance bonuses
- Annual salary increments
- Paid annual and medical leave
- Public holiday entitlements
- Medical benefits
- Statutory contributions

ADDITIONAL BENEFITS AND INCENTIVES

- Travel or accommodation allowances
- Staff meals or meal allowances for retail and F&B roles
- Staff discounts
- Attendance incentives
- Maternity and paternity leave
- Training and career development opportunities
- Employee referral incentives

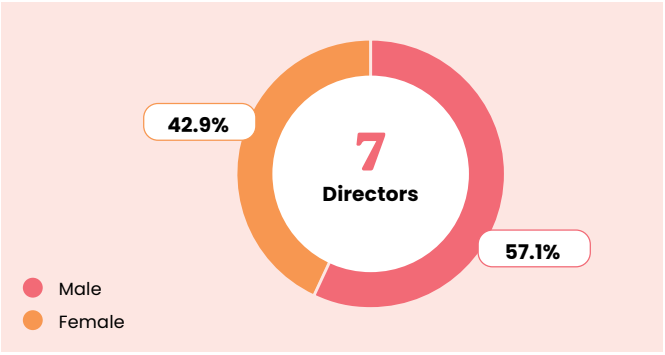
To foster positive workplace relationships, the Group organises various recreational and social activities, including birthday celebrations, sports sessions, movie nights, and festive gatherings such as the Mooncake Festival, Chinese New Year, and *Hari Raya Aidilfitri*.

Strengthening employee engagement through gatherings and activities

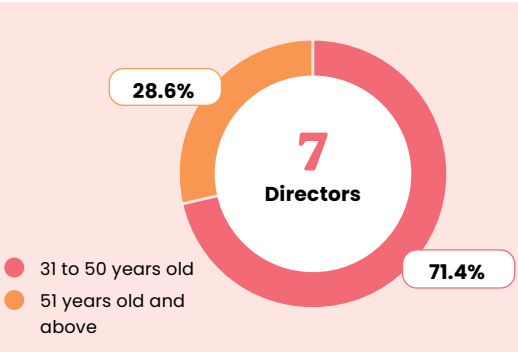
Sustainability Statement

Workforce Composition

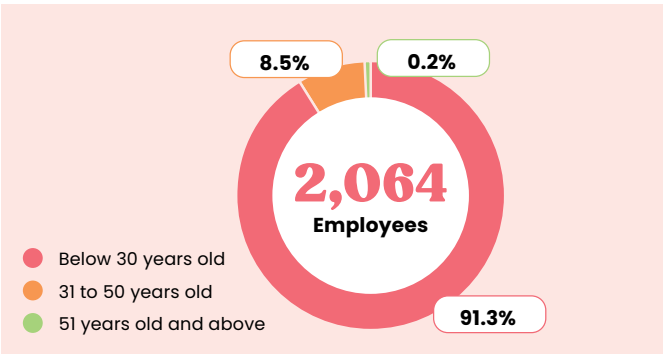
Directors by Gender



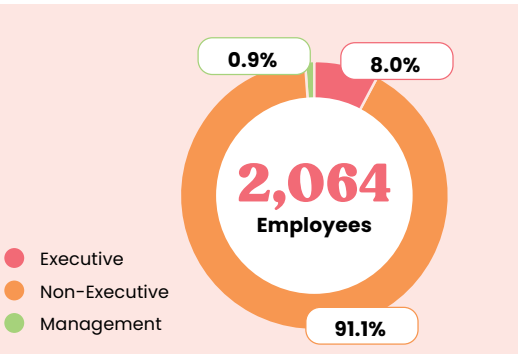
Directors by Age Group



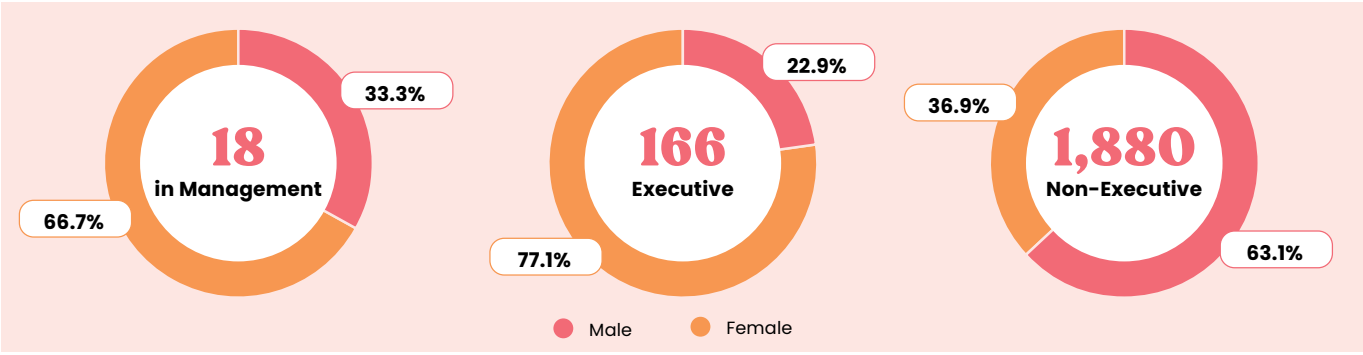
Employees by Age Group



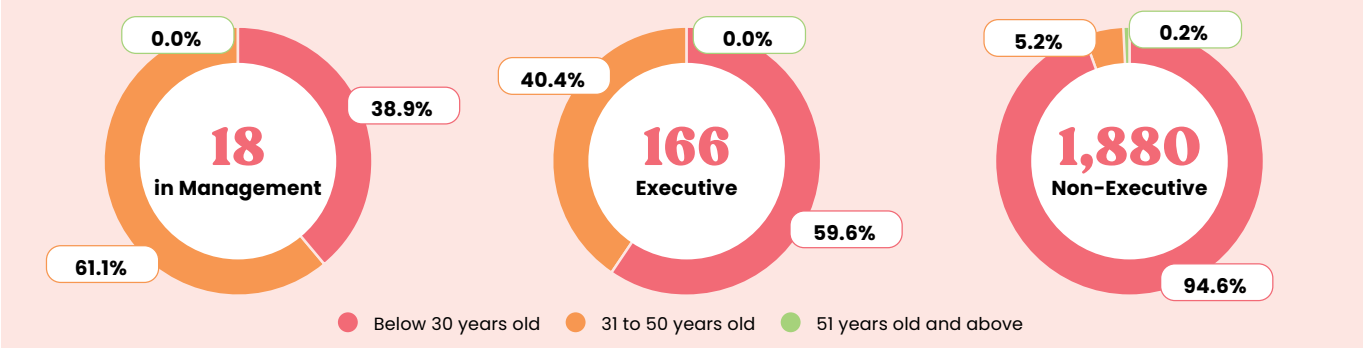
Employees by Employee Category



Gender by Employee Category

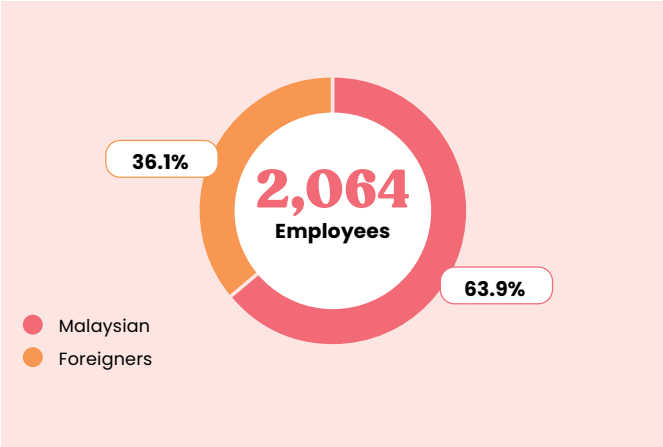


Age Group by Employee Category



Sustainability Statement

Employees by Nationality



At Oriental Kopi Group, we recognise the significance of gender diversity, embracing the value of inclusive representation within an organisation. Our Gender Diversity Policy, which applies to the Board and Key Senior Management, serves as our guideline in promoting gender-balanced appointments.

The Group employs foreign or migrant workers to support our operations. Their employment is managed in accordance with Malaysian labour and immigration requirements, including work permit conditions administered by the Immigration Department of Malaysia.

Providing proper accommodation helps safeguard the safety and welfare of our foreign employees, ensuring they have adequate rest between shifts. The Group also upholds a strict policy whereby passports are not retained and remain in the possession of employees at all times.

OCCUPATIONAL HEALTH AND SAFETY

Safety is a top priority at Oriental Kopi Group. In the F&B industry, maintaining high standards of occupational health and safety ("OHS") is critical to protecting employees, customers, and business continuity. Daily operations in cafés and kitchens involve potential risks especially in the food handling process, making it essential to uphold strict safety and hygiene protocols.

With this in mind, we aim to create a safe working environment where hazards are identified early, risks are controlled, and employees are equipped with the appropriate knowledge to carry out their duties safely.

Our approach to OHS is guided by applicable laws and regulations, including the Occupational Safety and Health (Amendment) Act 2022 ("OSHA 2022"). To strengthen our safety governance, the Group is in the process of establishing an Occupational Safety and Health Committee ("OSHA Committee") to formalise oversight and promote consistent safety practices across all operations. For café outlets in malls, safety coordination is guided by the respective mall's safety framework. In the event of an emergency, outlet teams will refer to the mall's designated emergency contact and follow its established evacuation and incident-handling protocols to ensure a prompt and coordinated response.

To uphold a safe and hygienic working environment, the Group enforces strict safety protocols across all kitchens and outlets. Employees are required to wear proper attire, including uniforms, aprons, closed-toe non-slip shoes, and hair coverings, to minimise risks during food preparation and service. A yellow "*Caution*" signboard is displayed after each cleaning process to alert both employees and customers of wet surfaces, while an immediate clean-and-mop procedure is implemented whenever food spills occur to maintain hygiene and prevent accidents. SOPs are reviewed periodically to ensure continued effectiveness, underpinned by regular audits and inspections to identify potential hazards and verify compliance at the outlet level.

To reinforce safety awareness, our branch managers and café supervisors are equipped with the necessary safety-related knowledge in relation to First Aid Awareness and Fire Drill Management.

Oriental Kopi Group monitors safety incidents to help prevent recurrence and strengthen operational controls. In FY2025, the Group recorded zero (0) fatalities and zero (0) lost-time injuries.

Sustainability Statement

COMMUNITY ENGAGEMENT

As an F&B industry player, Oriental Kopi Group acknowledges the close connection between our cafés and the communities we serve. Our customers have supported us from our early beginnings, and today, our expanding network of outlets continues to contribute to the vibrancy of the neighbourhoods in which we operate. Beyond serving quality F&B, Oriental Kopi Group endeavours to deliver positive community impact.

As we expand our presence across different states and localities, we are mindful of the role we play in contributing to the local economy via job creation and local sourcing. As at 30 September 2025, local talent makes up 63.9% of our workforce, while local suppliers represent 87.4% of the Group's supplier base.

Meanwhile, the Group contributed approximately RM17,800 to the communities in FY2025 through various programmes and charitable donations, benefitting an estimated 112 individuals.

63.9%
local employees in FY2025

CSR Activity	Description
Elderly Welfare	
Ti-Ratana Welfare Society	Organised a Parents' Day Celebration involving a heartfelt visit to Ti-Ratana Welfare Society, bringing with our love and spending meaningful time with the elderly residents to share joy and companionship.
Children's Welfare	
Jing Sun Welfare Society	Celebrated the Mid-Autumn Festival with a visit to Jing Sun Welfare Society, spending a heartwarming and joyful evening with the children through festive activities and engagement.

Oriental Kopi Group's Visit to Ti-Ratana Welfare Society for Mother's Day celebration

Mid-Autumn Festival celebration with Jing Sun Welfare Society

Sustainability Statement

GOVERNANCE

Strong governance is central to how our Group operates and grows. We are committed to practising responsible, transparent, and ethical management supported by clear lines of oversight and established policies. This ensures that Oriental Kopi Group remains accountable to our stakeholders and aligned with best practices while integrating sustainability into our daily operations.

ETHICAL BUSINESS PRACTICES

The Group's governance framework is underpinned by policies and procedures that guide responsible behaviour across our operations.

KEY POLICIES AT ORIENTAL KOPI GROUP

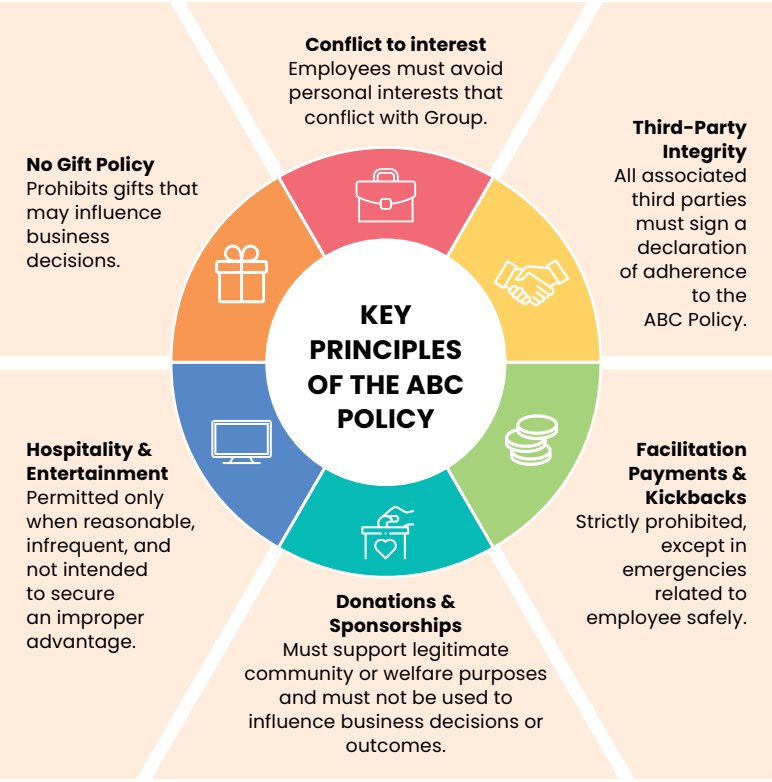
- Anti-Bribery and Corruption Policy
- Whistleblowing Policy
- Sustainability Policy
- Code of Ethics and Conduct
- Remuneration Policy
- Fit & Proper Policy
- Gender Diversity Policy
- Corporate Disclosure Policy

Anti-Bribery and Corruption Policy

Oriental Kopi Group adopts a zero-tolerance stance on all forms of bribery and corruption, as set out in our Anti-Bribery and Corruption Policy ("ABC Policy"). The ABC Policy reflects our commitment to ethical, transparent and responsible business conduct in accordance with the Malaysian Anti-Corruption Commission Act 2009, including Section 17A of the MACC (Amendment) Act 2018.

The ABC Policy applies to all directors, employees, business associates, and third-party intermediaries of the Group. Employees are required to declare their understanding and adherence to the policy by signing a declaration of compliance.

To reinforce these expectations, the Group's Code of Ethics and Conduct, which sets broader standards for ethical and professional behaviour, is annexed to the ABC Policy. The Group communicates both the ABC Policy and Code of Ethics and Conduct to all employees via multiple channels, including the publication of policy on the corporate website, internal emails and newsletters, and the Group's Employee Handbook.



Sustainability Statement

Oversight of anti-bribery and corruption practices is led by the Audit and Risk Management Committee ("ARMC"), supported by the Internal Auditors. The ARMC performs periodic risk assessments and reports its findings to the Board for deliberation and follow-up action.

In FY2025, we recorded zero (0) confirmed cases of corruption and non-compliance with applicable laws, rules and regulations.

ZERO
cases of corruption reported in FY2025

Whistleblowing Policy and Procedures

The Whistleblowing Policy reinforces Oriental Kopi Group's culture of integrity by providing a confidential and secure channel for employees and external stakeholders to report suspected misconduct, unethical behaviour, or policy breaches without fear of retaliation.

The policy covers a wide range of reportable concerns, including fraud, bribery and corruption, abuse of power, conflicts of interest, insider trading, sexual harassment, misuse of confidential information, and other forms of unethical acts. All reports are treated with strict confidentiality and handled in accordance with established procedures to ensure fairness and impartiality.

Whistleblowing Reporting Procedures

Report

Stakeholders, employees, or third parties can report concerns by submitting a written disclosure via email to hr@orientalkopi.asia or mail to Oriental Kopi Holdings Berhad.

Investigation

The Chairperson / MD / ED or ARMC Chairperson of the Company will assess the report to determine its validity and severity. If warranted, the matter will be formally investigated by Management or the ARMC, with support from internal or external parties as needed.

Action

Upon completion of the investigation, the ARMC will review the findings and determine the appropriate course of action. This may include disciplinary measures, corrective action, or referral to relevant authorities where necessary.

All reports are treated with utmost confidentiality. Anonymity is maintained throughout the reporting, investigation, and post-investigation phases.

Throughout the reporting period, there were zero (0) whistleblowing cases received.

ZERO
whistleblowing cases reported in FY2025

Membership of Association

As part of our commitment to ethical business conduct and industry collaboration, Oriental Kopi Group maintains membership with relevant business and industry associations. One such membership is with The Chinese Chamber of Commerce and Industry of Kuala Lumpur and Selangor ("KLSCCCI"), which enables the Group to participate in industry dialogue, stay informed on regulatory developments, and contribute to the broader business community.

Sustainability Statement

DATA PRIVACY AND SECURITY

As part of our operations, we manage a range of information, including personal data and operational data. This includes employee and customer information, supplier records, data generated from outlet activities, and documents used in daily administrative processes, among others. We recognise the importance of protecting all forms of data entrusted to us and remain committed to upholding its confidentiality and integrity.

We comply with the Personal Data Protection Act ("PDPA") 2010, which governs the collection, use, storage and disclosure of personal data in Malaysia. In line with these requirements, personal data is collected only for legitimate business purposes and handled with appropriate safeguards to prevent unauthorised access or misuse.

To preserve information within our systems, the Group adopts data-protection measures suited to our operational environment. These include the use of password protection, user access controls for authorised personnel, licensed software, as well as standard cybersecurity tools such as antivirus protection and firewall systems. Together, these measures help reduce the risk of unauthorised access or data breaches.

In addition to personal data, the Group also safeguards sensitive business information, including proprietary product formulations. Confidentiality is reinforced through restricted sharing practices and the use of NDAs with relevant parties involved in product development or manufacturing.

Oversight of data privacy and security is led by our Key Senior Management, supported by the Information and Communication Technology and Finance departments. Periodic reviews are conducted to ensure compliance with legal obligations and internal SOPs.

In FY2025, Oriental Kopi Group recorded zero (0) cases of data breaches or substantiated complaints related to customer privacy.

ZERO
cases of data breaches in FY2025

Corporate Governance Overview Statement

The Corporate Governance Overview Statement is augmented with a Corporate Governance Report based on a prescribed format as enumerated in Rule 15.25(2) of the ACE Market Listing Requirements ("Listing Requirements") of Bursa Malaysia Securities Berhad ("Bursa Securities") so as to provide a detailed articulation on the application of Oriental Kopi Holdings Berhad ("Oriental Kopi" or "the Company") and its subsidiaries (collectively, "Oriental Kopi Group" or "the Group") corporate governance practices vis-à-vis the Malaysian Code on Corporate Governance ("MCCG").

The Board of Directors ("the Board") of Oriental Kopi is committed towards ensuring good corporate governance practices are implemented and maintained throughout the Group as a fundamental part of discharging its duties to enhance shareholders' values consistent with the principles and recommendations for best practices set out in the MCCG and the Listing Requirements of Bursa Securities.

This Corporate Governance Overview Statement ("Statement") should also be read together with the Company's Corporate Governance Report for the financial year ended 30 September 2025 ("FY2025") which is available on the Company's website at https://www.orientalkopi.asia/, as well as via an announcement on the website of Bursa Securities at www.bursamalaysia.com.

This Statement gives the shareholders an overview of the corporate governance practices of the Company for the FY2025.

This Statement makes reference to the following three (3) key principles of the MCCG:-

- **Principal A** - Board leadership and effectiveness;
- **Principal B** - Effective audit and risk management; and
- **Principal C** - Integrity in corporate reporting and meaningful relationship with stakeholders.

PRINCIPLE A – BOARD LEADERSHIP AND EFFECTIVENESS

PART I – BOARD RESPONSIBILITIES

1.1 Board Roles and Responsibilities

The Board is responsible for the Group's overall performance and management of its business affairs, emphasising exemplary governance to ensure the Group's long-term success and deliver lasting value to stakeholders. With guidance from an experienced and proactive team, the Company benefits from a balanced Board composition, which includes effective Independent Directors. The Board steers the Group's strategic direction and operational activities, ultimately aiming to enhance shareholder value.

To enable the Board to discharge its responsibilities in meeting the goals and objectives of the Group, the Board has, amongst others:-

- To review and adopt the overall strategic direction, business plans, and annual budgets of the Group, including major capital commitments;
- To establish key performance indicators and succession plans;
- To oversee and evaluate the conduct and sustainability of the businesses of the Group;
- To review and approve new ventures, major acquisitions and disposal of undertakings and properties;
- To deliberate on proposals presented and recommended by the Management and monitor their implementation;
- To identify principal risks and ensure the implementation of appropriate systems to manage and monitor significant financial and non-financial risks;
- To review the adequacy and integrity of the Group's internal control systems, risk management and management information systems, including systems for compliance with applicable laws, regulations, rules, directives and guidelines; and
- To oversee the development and implementation of a shareholder communication policy for the Group.

Corporate Governance Overview Statement

In discharging its fiduciary duties and responsibilities, the Board is guided by its Board Charter, which outlines the duties and responsibilities of the Board, matters reserved for the Board, as well as those which the Board may delegate to the Managing Director/Executive Director(s) and the Management. For the effective function of the Board, the Board has established the following Board Committees to assist in the execution of its responsibilities:-

(a) Audit and Risk Management Committee ("ARMC");
(b) Nomination Committee ("NC"); and
(c) Remuneration Committee ("RC").

The Board Committees operate within their respective Terms of Reference ("TOR"). These Committees are authorised by the Board to deal with and to deliberate on matters delegated to them within their respective TOR and report to the Board on their proceedings and deliberation together with its recommendations to the Board for approval.

The Board Charter and TOR of the respective committees are available on the Company's website at https://www.orientalkopi.asia/.

1.2 The Chairman of the Board

The Chairman of the Board is Y.M. Tengku Dato' Hishammuddin Zaizi Bin Y.A.M. Tengku Bendahara Azman Shah Alhaj, who holds an Independent Non-Executive position. He is responsible for leading the Board to ensure its effectiveness and integrity and the entrenchment of good corporate governance practices within the Group.

In adherence to MCCG guidelines, the Chairman of the Board does not sit on any Board Committees ensuring the maintenance of checks and balances as well as the preservation of objectivity.

1.3 The Chairman and Managing Director

In line with good corporate practices, there is a clear distinction between the positions of the Chairman of the Board and the Managing Director. This is to ensure that there is a balance of power and authority to promote accountability and effective governance.

The Chairman of the Board is responsible for ensuring orderly conduct and effectiveness of the Board, as well as facilitating constructive deliberation on matters at hand, while the Managing Director leads the management of the Company and has overall responsibility for the operating units and the implementation of the Board's policies and decisions.

1.4 Qualified and Competent Company Secretaries

The Board is supported by two (2) Company Secretaries who are experienced and qualified to act as Companies Secretaries under Section 235(2) of the Companies Act 2016 and are registered holders of the Practising Certificate issued by the Companies Commission of Malaysia. All Directors have access to the advice and services of the Company Secretaries.

The Company Secretaries consistently participate in relevant training programs, conferences, or seminars organised by authorities and professional bodies. This ensures they stay updated on corporate governance developments and regulatory changes pertinent to their role, enabling them to provide valuable advisory services to the Board.

The Board acknowledges that the Company Secretaries play an important role and will ensure that the Company Secretaries fulfil the functions for which they have been appointed.

The deliberations and conclusions of matters discussed in the Board or Board Committees meetings are duly recorded in the minutes of meetings and kept at the registered office of the Company. The draft minutes are circulated for the Board or Committee Chairman's review within a reasonable timeframe after the meetings. The minutes of meetings accurately captured the deliberations and decisions of the Board and/or the Board Committees, including whether any Director abstains from voting or deliberating on a particular matter.

Overall, the Board is satisfied with the performance and support rendered by the Company Secretaries and their team to the Board in the discharge of her duties and functions.

Corporate Governance Overview Statement

1.5 Meeting of Board and Board Committees

To assist Directors in managing their schedules, the Company Secretaries prepare an annual meeting calendar ahead of each new year. This calendar outlines the dates of Board and Board Committee meetings, as well as the annual general meeting ("AGM"). Additionally, it includes closed periods for trading in securities by Directors and principal officers, aligning with scheduled announcements of the Group's quarterly results.

The notices of Board and Board Committees meetings together with the meeting papers are generally furnished to the Board members within five (5) business days prior to the dates of meetings. This is to ensure that the Directors have sufficient preparation time and information to make an informed decision at each meeting.

The deliberations and conclusions of matters discussed in the Board or Board Committees meetings are duly recorded in the minutes of meetings. The draft minutes are circulated for the Board or Committee Chairman's review within a reasonable timeframe after the meetings. The minutes of meetings accurately captured the deliberations and decisions of the Board and/or the Board Committees, including whether any Director abstains from voting or deliberating on a particular matter.

All the records of proceedings and resolutions passed are kept at the registered office of the Company.

For matters which require the Board's decision on an urgent basis outside of Board Meetings, board papers along with Directors' Written Resolution will be circulated for the Board's consideration. All written resolutions approved by the Board will be tabled for notation at the next Board Meeting.

1.6 Board Charter

The Company has formalised and adopted a Board Charter (which includes the Code of Ethics and Conduct) on 24 May 2024, which sets out the composition and balances, roles and responsibilities, operation and processes of the Board. Additionally, the Board Charter serves as a source of reference and primary induction literature, providing insights to new Board members.

The Board Charter would be periodically reviewed and updated in accordance with the needs of the Company and any new regulations that may have an impact on the discharge of the Board's responsibilities.

The Board Charter is published on the Company's website at https://www.orientalkopi.asia/.

1.7 Code of Ethics and Conduct

The Code of Ethics and Conduct which forms part of the Board Charter is observed by all Directors, Management and employees of the Group is available on the Company's website at https://www.orientalkopi.asia/.

The Board adhered strictly to the Code of Ethics and Conduct for Directors, ensuring effective oversight. This Code of Ethics and Conduct mandates all Directors, management, and employees of the Group to uphold high ethical standards in every aspect of the Group's business and professional practices, acting in the best interests of the Group and its shareholders.

Periodic reviews of the Code of Ethics and Conduct will be conducted by the Board to ensure its continued relevance and appropriateness.

1.8 Anti-Bribery and Corruption Policy ("ABC Policy")

To instill a culture of integrity and transparency across all Group activities, the Company adopted an ABC Policy on 24 May 2024, in accordance with the Malaysian Anti-Corruption Commission (Amendment) Act 2018 ("MACC Act"). This ABC Policy articulates the Company's zero-tolerance stance towards bribery and corruption, outlining the responsibilities of all individuals associated with the Group in adhering to this stance. It also establishes clear anti-bribery and corruption principles governing interactions with customers, business partners, and third parties. Additionally, the ABC Policy provides guidelines for identifying, managing, and mitigating bribery and corruption risks, ensuring the Company upholds the highest standards of ethical conduct.

The ABC Policy will be reviewed from time to time to ensure that it continues to remain relevant and appropriate. The ABC Policy is made available on the Company's website at https://www.orientalkopi.asia/.

Corporate Governance Overview Statement

1.9 Whistle Blowing Policy

The Group upholds the highest standards of integrity, transparency, and accountability in its business conduct. On 24 May 2024, the Group adopted a Whistle Blowing Policy, outlining communication and feedback channels to facilitate whistleblowing. This policy's implementation aligns with the Companies Act 2016 and Section 17A of the MACC Act, providing protection for officers disclosing breaches or non-compliance with these Acts, or serious offenses involving fraud and dishonesty. The Board commits to reviewing and updating the Whistleblowing Policy at least once every three (3) years to ensure its effectiveness and alignment with governing legislation and regulatory requirements.

The Whistle Blowing Policy is published on the Company's website at https://www.orientalkopi.asia/.

1.10 Directors' Fit and Proper Policy

The Board had on 24 May 2024 adopted the Directors' Fit and Proper Policy in accordance with the Rule 15.01A of the Listing Requirements of Bursa Securities. This policy serves as a guide to the NC and the Board in their review and assessment of potential candidates for appointment to the Group's Board, as well as retiring Directors seeking re-election at the AGM.

The Directors' Fit and Proper Policy ensures that the NC and the Board adhere to rigorous standards in their evaluation of candidates, enabling them to select Directors who possess the necessary qualifications, experience, and integrity to serve effectively on the Board.

The Board will regularly review the Directors' Fit and Proper Policy and may revise it as deemed necessary to align with the Board's objectives, current laws, and practices. The Directors' Fit and Proper Policy is available on the Company's website at https://www.orientalkopi.asia/.

The Board has also adopted the Nomination and Appointment of New Directors Process and Procedures to formalise the process for the nomination and appointment of a new Director to be undertaken by the NC and the Board in discharging their responsibilities in terms of the nomination and appointment of new Directors of the Group.

1.11 Sustainability Governance

The Board emphasises the importance of sustainable business practices in creating long-term value, recognising that responsible business conduct is fundamental to achieving operational excellence.

Structural oversight of sustainability, including strategies, priorities, and targets, rests with the Board, while Management is entrusted with operational execution concerning Environmental, Social, and Governance ("ESG") factors as integral components of the Group's corporate strategy.

As stewards of the Company's shareholders, the Board prioritises upholding exemplary corporate governance practices, marked by a dedication to ethics, integrity, and corporate responsibility. Additionally, the Board ensures that both internal and external stakeholders are well-informed about the Company's sustainability strategies, priorities, targets, and overall performance, as detailed in the Sustainability Statement within this Annual Report.

In addition, the Board has integrated the assessment of the Board's understanding of sustainability issues in the annual performance evaluation that are critical to the Company's performance.

Corporate Governance Overview Statement

PART II – COMPOSITION OF THE BOARD

2.1 Board Composition

The Board currently comprises seven (7) members and the composition of the current Board is set out in the table below:-

No.	Names	Designation
1.	Y.M. Tengku Dato' Hishammuddin Zaizi Bin Y.A.M. Tengku Bendahara Azman Shah Alhaj	Independent Non-Executive Chairman
2.	Dato' Chan Jian Chern	Managing Director
3.	Chan Yen Min	Executive Director
4.	Koay Song Leng	Executive Director
5.	Datuk Christopher Wan Soo Kee	Independent Non-Executive Director
6.	Datin Gan Kok Ling	Independent Non-Executive Director
7.	Wong Pai Sent	Independent Non-Executive Director

This current Board composition complies with Rule 15.02 of the Listing Requirements of Bursa Securities, which requires that at least two (2) Directors or one-third (1/3) of the Board, whichever is the higher, are Independent Directors and that there is at least one (1) woman Director.

The Board composition is also in line with Practice 5.2 of the MCCG of having at least half of the Board comprising Independent Non-Executive Directors. This composition is able to provide independent and objective judgement as well as provide an effective check and balance to safeguard the interest of the minority shareholders and other stakeholders, and ensure high standards of conduct and integrity are maintained.

The Board members have diverse backgrounds and experiences in various fields. Collectively, they bring a wide range of skills, experience and knowledge to manage the Group's business. The profiles of these Directors are provided in this Annual Report.

2.2 Tenure of Independent Directors

The Board acknowledges the recommendation by the MCCG that the tenure of an Independent Director should not exceed a cumulative term of nine (9) years. However, if the Board intends to retain a Director who has served as an Independent Director of the Company for a cumulative term of more than nine (9) years, the Board must justify its decision and seek the shareholders' approval through a two-tier voting process at a general meeting. Furthermore, the Board recognises that as per the Listing Requirements of Bursa Securities, the tenure of an Independent Director should not exceed a cumulative term of twelve (12) years.

The Board has not adopted a policy that limits the tenure of its Independent Directors to nine (9) years, being a step-up practice. Notwithstanding that, the assessment of the independence of Independent Directors will be conducted annually via the Annual Evaluation of Independence of Directors to ensure that they are independent of management and free from any business or other relationship which could materially interfere with the exercise of their independent judgement or the ability to act in the best interests of the Company.

During the FY2025, none of the Directors has served the Board as an Independent Director of the Company for a cumulative term of more than nine (9) years.

Corporate Governance Overview Statement

2.3 Board Diversity and Senior Management Team

The Board acknowledges the importance of Board and Senior Management Team composition diversity as recommended by the MCCG. In pursuing a diversity agenda, the Directors and Senior Management are sourced from a diverse pool and recruited based on objective criteria, merit and with due regard for diversity in skills, knowledge, experience, age, cultural background, gender and contribution.

In line with the recommendation under the MCCG for gender diversity, the Board has established and adopted a Gender Diversity Policy which provides a framework for the Company to improve its gender diversity at the Board and senior management level. The policy emphasises the need for diversity amongst the Board members, amongst others, including race, ethnicity, age, gender, skills, competencies, experiences and expertise.

Currently, there are three (3) female Directors on the Board, namely, Ms. Chan Yen Min, Datin Gan Kok Ling and Ms. Wong Pai Sent, representing 42.9% of the Board composition.

2.4 Board Committees

The Board Committees are set up to manage specific tasks for which the Board is responsible within defined TOR. This ensures that the Board members can spend their time more efficiently while the Board Committees are entrusted with the authority to examine particular issues.

The Board has established three (3) Board Committees and the membership of each committee is set out in the table below:-

Composition	ARMC	NC	RC
Datuk Christopher Wan Soo Kee (Independent Non-Executive Director)	Member	Member	Chairperson
Datin Gan Kok Ling (Independent Non-Executive Director)	Member	Chairperson	Member
Wong Pai Sent (Independent Non-Executive Director)	Chairperson	Member	Member

The TOR of the respective Board Committees are available on the Company's website at https://www.orientalkopi.asia/.

2.5 NC

The NC is chaired by Datin Gan Kok Ling, an Independent Non-Executive Director of the Company.

The NC is responsible for identifying and recommending suitable candidates for Board membership and also for assessing the performance of the Directors on an ongoing basis. The Board will have the ultimate responsibility and final decision on the appointment of the Directors. This process shall ensure that the Board membership accurately reflects the long-term strategic direction and needs of the Company and determine a skills matrix to support the strategic direction and needs of the Company.

The NC has written TOR dealing with its authority and duties which include the selection and assessment of Directors. The TOR of the NC had incorporated the relevant practices recommended under the MCCG. The TOR of the NC is published on the Company's website at https://www.orientalkopi.asia/.

Corporate Governance Overview Statement

The Company was listed on the ACE Market of Bursa Securities on 23 January 2025 ("Listing") and hence, the activities undertaken by the NC during the FY2025 and up to the date of this Statement were as follows:-

- Evaluated the balance of skills, knowledge and experience of the Board. Carried out the assessment and rating of each Director's performances against the criteria as set out in the annual assessment form. The performance of Non-Executive Directors was also carefully considered, including whether he/she could devote sufficient time to the role.
- Undertaken an effectiveness evaluation exercise of the Board and its Committees as a whole with the objective of assessing its effectiveness.
- Reviewed and assessed the independence of the Independent Directors of the Company.
- Reviewed and assessed the performance of the ARMC.
- Reviewed and recommended to the Board for consideration, the re-election of the Directors who were due to retire at the AGM.

2.6 Board Appointment and Re-appointment Process

The NC is tasked by the Board to make independent recommendations for appointments to the Board. In evaluating the suitability of candidates, the NC considers, inter-alia, the character, experience, integrity, commitment, competency, qualification and track record of the proposed new nominee for appointment to the Board. In the case of a nominee for the position of Independent Non-Executive Director, NC evaluates the nominee's ability to discharge such responsibilities/ functions as expected from Independent Non-Executive Directors.

In accordance with the Listing Requirements of Bursa Securities and the Company's Constitution, one-third (1/3) of the Directors of the Company for the time being shall retire at the AGM of the Company provided always that all Directors, shall retire from office at least once (1) in every three (3) years but shall be eligible for re-election at the AGM. Additionally, the Directors appointed to fill a casual vacancy or as an addition to the Board shall hold office only until the conclusion of the next AGM and shall be eligible for re-election.

In assessing the candidates' eligibility for re-election, the NC considers their competencies, commitment, contribution, performance based on their respective performance evaluation to the Board and their ability to act in the best interest of the Company.

The Board makes recommendations concerning the re-election, re-appointment and continuation in office of any Director for shareholders' approval at the AGM.

2.7 Annual Evaluation of the Directors, Board and Board Committees as a whole

The Board has, through the NC, undertaken a formal and objective annual evaluation to assess the effectiveness of the Board and the Board Committees as a whole and the contribution of each Director, including the independence of the Independent Non-Executive Directors, referring to the guides available and the good corporate governance compliance.

In evaluating the performance of Non-Executive Directors, the assessment comprises amongst others, the attendance at Board or Committee meetings, adequate preparation for Board and/or Board Committees' meetings, regular contribution to Board or Board Committees' meetings, personal input to the role and other contributions to the Board or Board Committees as a whole.

In evaluating the performance of the Managing Director and Executive Director(s), the assessment was carried out against diverse key performance indicators including amongst others, financial, strategic and sustainability, conformance and compliance, business acumen or increase shareholders' wealth, succession planning and personal input to the role.

Following the Listing and subsequent to the FY2025, the NC and the Board carried out the annual assessment of the Board and Board Committees as a whole as well as the individual Director's performance in November 2025.

Corporate Governance Overview Statement

2.8 Attendance of Board and Board Committees' Meetings

The Board meets at least once every quarter on a scheduled basis and additional meetings are to be convened as and when deemed necessary by the Board. However, due to the Company's listing on the ACE Market of Bursa Securities on 23 January 2025, only four (4) Board meetings and three (3) ARMC meetings were held during the FY2025, with no NC and RC meetings.

The attendance records of each Board member at the Board and Board Committees meetings held during the FY2025 are as follows:-

	Board	ARMC	NC	RC
Name of Directors	**No. of Meetings Attended**			
Y.M. Tengku Dato' Hishammuddin Zaizi Bin Y.A.M. Tengku Bendahara Azman Shah Alhaj (Independent Non-Executive Chairman)	4/4	-	-	-
Dato' Chan Jian Chern (Managing Director)	4/4	-	-	-
Chan Yen Min (Executive Director)	4/4	-	-	-
Koay Song Leng (Executive Director)	4/4	-	-	-
Datuk Christopher Wan Soo Kee (Independent Non-Executive Director)	4/4	3/3	-	-
Datin Gan Kok Ling (Independent Non-Executive Director)	4/4	3/3	-	-
Wong Pai Sent (Independent Non-Executive Director)	4/4	3/3	-	-

2.9 Directors' Training

The Board acknowledges that continuous training is essential in keeping them abreast with changes in law and regulations, business environment and corporate governance developments, besides enhancing professionalism and knowledge in enabling them to discharge their duties more effectively.

During the FY2025, the Directors have attended the following training programmes in compliance with Rule 15.08 of the Listing Requirements of Bursa Securities:-

Name of Directors	Training/Seminar attended
Y.M. Tengku Dato' Hishammuddin Zaizi Bin Y.A.M. Tengku Bendahara Azman Shah Alhaj	• Mandatory Accreditation Programme Part I in relation to the Directors' roles, duties and liabilities ("MAP Part I") • Key Amendments to the Listing Requirements of Bursa Securities
Dato' Chan Jian Chern	• MAP Part I • Key Amendments to the Listing Requirements of Bursa Securities
Chan Yen Min	• MAP Part I • Key Amendments to the Listing Requirements of Bursa Securities • Implementation of the Innovative Profit System Project
Koay Song Leng	• MAP Part I • Key Amendments to the Listing Requirements of Bursa Securities • Implementation of the Innovative Profit System Project

Corporate Governance Overview Statement

Name of Directors	Training/Seminar attended
Datuk Christopher Wan Soo Kee	• Board Simulation - Balancing Risks & Opportunity in Sustainability Leadership Programme • Key Amendments to the Listing Requirements of Bursa Securities
Datin Gan Kok Ling	• Key Amendments to the Listing Requirements of Bursa Securities • Mandatory Accreditation Programme Part II: Leading for Impact ("MAP Part II") • Boardroom Blindspots: How Our Perceptions of Risk Influence Our Boardroom Effectiveness
Wong Pai Sent	• MAP Part I • Key Amendments to the Listing Requirements of Bursa Securities

The Board would continuously, evaluate and assess the training needs of each Director to keep them abreast with the state of the economy, technological advances, regulatory updates, management strategies and development in various aspects of the business environment to enhance the Board's skills and knowledge in discharging its responsibilities.

PART III – REMUNERATION

3.1 Remuneration Policy

The Board had established a formal and transparent Remuneration Policy to attract and retain Directors and Senior Management of the Company. The Remuneration Policy was adopted by the Board on 24 May 2024 and is available on the Company's website at https://www.orientalkopi.asia/.

The RC assists the Board in implementing its policies and procedures on remuneration, which includes reviewing and recommending the proposed remuneration packages of the Directors of the Company. The RC is also responsible for ensuring that the remuneration packages are commensurate with the expected responsibility and contribution by the Directors and link to the strategic objectives of the Company.

The Board will determine the remuneration package of the Managing Director / Non-Independent Executive Director, taking into consideration the recommendations of the RC for the Managing Director / Non-Independent Executive Director. The remuneration packages for the Managing Director / Non-Independent Executive Director are structured in such a way that they link rewards to both corporate and individual performance.

The Independent Non-Executive Directors of the Company will be paid a basic fee as ordinary remuneration based on their responsibilities in Committees and the Board, their attendance and/or the special skills and expertise they bring to the Board. The fee shall be fixed in sum and not by a commission on or percentage of profits or turnover. Apart from Directors' fees, all Independent Non-Executive Directors are entitled to meeting allowances for attending Board and Board Committee meetings. Each Director shall abstain from the deliberation and voting on matters pertaining to their own remuneration.

Corporate Governance Overview Statement

3.2 Remuneration of Directors

The remuneration payable to each of the individual Director of the Company and of the Group for the FY2025 are as follows:-

(A) The Company

Name of Directors	Fees (RM'000)	Allowance (RM'000)	Salary (RM'000)	Bonus (RM'000)	Benefits-in Kind (RM'000)	Other emoluments* (RM'000)	Total (RM'000)
Y.M. Tengku Dato' Hishammuddin Zaizi Bin Y.A.M. Tengku Bendahara Azman Shah Alhaj	40	5	N/A	N/A	N/A	N/A	45
Dato' Chan Jian Chern	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Chan Yen Min	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Koay Song Leng	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Datuk Christopher Wan Soo Kee	28	5	N/A	N/A	N/A	N/A	33
Datin Gan Kok Ling	28	5	N/A	N/A	N/A	N/A	33
Wong Pai Sent	28	5	N/A	N/A	N/A	N/A	33
Total							

(B) The Group

Name of Directors	Fees (RM'000)	Allowance (RM'000)	Salary (RM'000)	Bonus (RM'000)	Benefits-in Kind (RM'000)	Other emoluments* (RM'000)	Total (RM'000)
Y.M. Tengku Dato' Hishammuddin Zaizi Bin Y.A.M. Tengku Bendahara Azman Shah Alhaj	N/A	N/A	N/A	N/A	N/A	N/A	NA
Dato' Chan Jian Chern	N/A	N/A	750	N/A	14	91	855
Chan Yen Min	N/A	N/A	470	N/A	10	58	538
Koay Song Leng	N/A	N/A	470	N/A	22	58	550
Datuk Christopher Wan Soo Kee	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Datin Gan Kok Ling	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Wong Pai Sent	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total							

Note:-

* *Other emoluments include the Employees Provident Fund ("EPF"), Social Security Organisation ("SOCSO") and Employment Insurance System ("EIS").*

Corporate Governance Overview Statement

The remuneration of the Key Senior Management of the Group for the FY2025 is as follows:-

Range of Remuneration*	No. of Key Senior Management
RM100,000 to RM150,000	1
RM200,001 to RM250,000	2
RM250,001 to RM300,000	1
RM300,001 to RM350,000	1

* *Successive bands from RM150,001 to RM200,000 are not shown as they are not represented.*

Due to the confidentiality and sensitivity of the remuneration packages of Key Senior Management as well as security concerns, the Board opts not to disclose the Key Senior Management's remuneration components on a named basis in the bands of RM50,000.

The Board is of the view that the disclosure of the remuneration of Key Senior Management on a named basis would not be in the best interest of the Company given the competitive human resources environment that may give rise to recruitment and talent retention issues. The Board is of the opinion that the disclosure of Key Senior Management's aggregated remuneration on an unnamed basis in the bands of RM50,000 is adequate.

PRINCIPLE B – EFFECTIVE AUDIT AND RISK MANAGEMENT

PART I – ARMC

4.1 Effective and Independent ARMC

The primary objective of the ARMC is to assist the Board in fulfilling its responsibilities related to financial accounting and reporting. It also advises the Board on matters such as financial reporting, external audits, internal controls, the internal audit process, related party transactions, and conflict of interest situations. In addition, the ARMC provides oversight of the Group's risk management framework.

The ARMC is chaired by Ms. Wong Pai Sent, an Independent Non-Executive Director who is distinct from the Chairman of the Board. The majority of the members of the ARMC are financially literate, whilst the Chairperson of the ARMC is a member of the Malaysian Institute of Accountants.

The ARMC comprises three (3) members. The composition of the ARMC complies with Rules 15.09 and 15.10 of the Listing Requirements of Bursa Securities and the recommendation of the MCCG whereby all three (3) AC members are Independent Non-Executive Directors. None of the Independent Non-Executive Directors has appointed alternate directors.

None of the members of the ARMC was a former partner of the external audit firm of the Company and to uphold utmost independence, the Board has no intention to appoint any former key audit partner as a member of the ARMC.

The members of the ARMC are equipped with the requisite skills and knowledge to fulfil their responsibilities outlined in the TOR of the ARMC. They possess a deep understanding of matters falling within the purview of the ARMC, including the financial reporting process.

It is expected that they dedicate ample time to updating their knowledge and enhancing their skills through relevant continuing education programs. This ensures their active engagement and informed participation during deliberations. The ARMC members have consistently stayed informed about developments in accounting and auditing standards, practices, and regulations

Corporate Governance Overview Statement

4.2 External Auditors

The Group maintains a transparent and effective relationship with the External Auditors, granting them direct communication authority. This enables the External Auditors to bring to the attention of the ARMC any matters requiring the Board's attention regarding compliance with accounting standards and related regulatory requirements.

Prior to the Listing, the Board established an Assessment Policy for the External Auditors, along with annual performance evaluation forms. This policy outlines guidelines and procedures for the ARMC to review, assess, and monitor the performance, suitability, and independence of the External Auditors.

Following the Listing, the ARMC conducted the annual performance assessment of the External Auditors in November 2025. The ARMC is satisfied with the performance, suitability, and independence of the External Auditors of the Company, Crowe Malaysia PLT, and has recommended their re-appointment to the shareholders for approval at the forthcoming AGM of the Company.

PART II – RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK

5.1 Risk Management and Internal Control Framework

The Board acknowledges its overall responsibilities in establishing a sound risk management framework and internal control system within the Group. The risk management framework and internal control system are designed to manage the Group's risks within an acceptable risk appetite, rather than eliminate the risk of failure to achieve the policies, goals and objectives of the Group. It provides reasonable assurance against material misstatement of financial information and records or against financial losses or fraud.

The Company also engages Internal Auditors to provide independent assessments of the adequacy, efficiency and effectiveness of the Company's internal control system. The Internal Auditors report directly to the ARMC and internal audit plans are tabled to the ARMC for review and approval by the Board to ensure adequate coverage.

Further details on the features of the risk management and internal control framework, and the adequacy and effectiveness of this framework, are disclosed in the Statement on Risk Management and Internal Control in this Annual Report.

5.2 Internal Audit Function

In preparation for the Listing on the ACE Market of Bursa Securities, the Group engaged GovernanceAdvisory.com Sdn. Bhd. ("GA"), an independent professional consulting company, which is independent of the activities and operations of the Group as its Internal Control Consultant to review the adequacy and sufficiency of systems, procedures and controls of the Group.

Following the Listing, the Group retained GA to provide ongoing internal audit services. GA directly reports to the ARMC on the sufficiency and efficacy of the Group's internal control systems. GA's representatives maintain objectivity and independence in their role as internal auditors, ensuring they are free from any relationships or conflicts of interest that could compromise their impartiality.

The Board had established the Internal Auditors Assessment Policy together with the annual performance evaluation form, to outline the guidelines and procedures for the ARMC to review, assess and monitor the performance, suitability and independence of the Internal Auditors.

The ARMC had obtained assurance from GA confirming that they are, and have been, independent throughout the conduct of the internal audit engagement in accordance with the terms of all relevant professional and regulatory requirements.

The internal audit functions are as disclosed in the ARMC Report in this Annual Report.

Corporate Governance Overview Statement

PRINCIPLE C – INTEGRITY IN CORPORATE REPORTING AND MEANINGFUL RELATIONSHIP WITH STAKEHOLDERS

PART I – COMMUNICATION WITH STAKEHOLDERS

6.1 Continuous Communication with Stakeholders

The Board recognises the significance of promptly and equitably disseminating information regarding significant developments within the Group to shareholders, potential investors, and the public. Consequently, a Corporate Disclosure Policy was adopted on 24 May 2024.

To ensure timely and effective communication, information on the Group's performance and key developments is shared through the following channels:-

(i) Annual Reports and relevant circulars published on the Company's and Bursa Securities' websites;
(ii) Annual General Meetings and/or Extraordinary General Meetings;
(iii) Disclosures and announcements, including quarterly financial results; and
(iv) Press releases (if any).

The Company's website at https://www.orientalkopi.asia/ serves as one of the most convenient ways for shareholders and members of the public to gain access to corporate information, news and events relating to the Group.

The Company's AGM remains a principal forum used by the Group for communication with its shareholders. At the AGM, shareholders will be accorded time and opportunity to raise questions on the proposed resolutions and also matters relating to the performance, developments within and the future direction of the Group. The Board will also ensure that each item of special business that is included in the notice of meeting is accompanied by a full written explanation of that resolution and its effects to facilitate its understanding and evaluation.

PART II – CONDUCT OF GENERAL MEETING

7.1 Conduct of General Meetings

The Board will ensure that the Notice of the forthcoming 2nd AGM to be sent out at least 28 days prior to the meeting to allow sufficient time for the shareholders to go through the Annual Report and make necessary attendance and voting arrangements.

In line with Practice 13.1 of MCCG, the notice convening the forthcoming 2nd AGM of the Company will be issued to shareholders at least twenty-eight (28) days before the date of the AGM, which gives shareholders sufficient time to prepare themselves to attend the forthcoming 2nd AGM or to appoint a proxy to attend and vote on their behalf.

The Chairman of the Board, along with the Chairpersons of respective Board Committees and Board members, will attend the 2nd AGM of the Company to address shareholders' inquiries. Additionally, the Board will be supported by External Auditors, Company Secretaries, Sponsors, and relevant Senior Management personnel, all of whom will also be present at the 2nd AGM to interact with shareholders and to address any queries raised.

The forthcoming 2nd AGM will be held physically and the venue of the meeting will be easily accessible. The Board members, External Auditors, Company Secretaries, Sponsors, and relevant senior management personnel will be present at the forthcoming 2nd AGM to interact with shareholders and to address any queries raised.

All resolutions set out in the Notice of the forthcoming 2nd AGM will be put to vote by poll. The outcome of all resolutions proposed at the general meetings will be announced to Bursa Securities at the end of the meeting day.

Corporate Governance Overview Statement

7.2 Effective Communication and Proactive Engagement

From the Company's perspective, the AGM serves as a forum for Directors to engage with the shareholders personally to understand their needs and seek their feedback. The Board welcomes questions and feedback from the shareholders during and at the end of shareholders' meetings and ensures their queries are responded to properly and systematically.

The Board had ensured that a reasonable time is provided to the shareholders for discussion at the AGM before each resolution is proposed. The summary of the key matters discussed at the AGM will be published on the Company's website at https://www.orientalkopi.asia/ for the shareholders' information.

STATEMENT BY THE BOARD ON CORPORATE GOVERNANCE STATEMENT

The Board has deliberated, reviewed and approved this statement. The Board considers and is satisfied that, to the best of its knowledge, the Company has fulfilled its obligations under the MCCG, the relevant chapters of the Listing Requirements of Bursa Securities on corporate governance and all applicable laws and regulations throughout the FY2025.

The Board recognises that there are always opportunities for improvement in its corporate governance activities in order for the Group to continue to promote trust and confidence among stakeholders.

Additional Compliance Information

1. UTILISATION OF PROCEEDS FROM THE INITIAL PUBLIC OFFERING ("IPO")

In conjunction with and as an integral part of the listing of Oriental Kopi Holdings Berhad ("Oriental Kopi" or "the Company") on the ACE Market of Bursa Malaysia Securities Berhad ("Bursa Securities") on 23 January 2025 ("Listing"), the Company undertook a public issuance of 481,101,000 new ordinary shares at an issue price of RM0.44 per ordinary share, raising a total gross proceed of approximately RM183.96 million ("IPO Proceeds").

The status of the utilisation of the IPO Proceeds as at 30 September 2025 was as follows:-

Purposes	Proposed Utilisation RM'000	Actual Utilisation RM'000	Balance RM'000	Estimated Timeframe for Utilisation (from the Listing)
Set up of new head office, central kitchen and warehouse	53,685	-	53,685	Within 36 months
Expansion of cafés in various states within Malaysia	36,400	8,072	28,328	Within 36 months
Expansion of our brands of packaged foods segment	5,000	-	5,000	Within 24 months
Marketing activities in foreign countries	5,500	-	5,500	Within 24 months
Working capital	75,779	69,319	6,460	Within 24 months
Estimated listing expenses	7,600	7,600	-	Within 3 months
Total	**183,964**	**84,991**	**98,973**	

2. AUDIT AND NON-AUDIT FEES

The amount of audit and non-audit fees paid and payable to the External Auditors, Crowe Malaysia PLT for services rendered by them to the Company and its subsidiaries ("the Group") for the financial year ended 30 September 2025 are as follows:

Details of fees	Company RM'000	Group RM'000
Audit Fee	38	362
Non-Audit Fee	5	133
Total	**43**	**495**

3. MATERIAL CONTRACTS

There were no material contracts entered by the Group which involved Directors' or major shareholders' interests during the financial year under review.

4. RECURRENT RELATED PARTY TRANSACTIONS OF A REVENUE AND TRADING NATURE ("RRPT")

The details of the Shareholders' Mandate for the RRPT are set out in the Circular to Shareholders dated 30 January 2026 which is available on Bursa Securities' website and the Company's website.

The details of the transactions with related parties undertaken by the Group during the financial year ended 30 September 2025 are disclosed in Note 32 of the audited financial statements for the financial year ended 30 September 2025.

Audit and Risk Management Committee Report

The Audit and Risk Management Committee ("ARMC" or "Committee") of Oriental Kopi Holdings Berhad ("Oriental Kopi" or "the Company") is pleased to present the ARMC Report for the financial year ended 30 September 2025 ("FY2025").

1. OBJECTIVES

The ARMC was established with the primary objective of assisting the Board in fulfilling its statutory obligations effectively. By conducting impartial and independent assessments, the Committee provides additional assurance to the Board concerning the effectiveness of financial, operational, and administrative controls and procedures, thereby enhancing governance and risk management practices within the Company and its subsidiaries (collectively, "Oriental Kopi Group" or "the Group").

2. COMPOSITION OF ARMC

The ARMC comprises the following members, all of whom are Independent Non-Executive Directors of the Company: -

Name and Designation	Directorship
Wong Pai Sent, Chairperson	Independent Non-Executive Director
Datuk Christopher Wan Soo Kee, Member	Independent Non-Executive Director
Datin Gan Kok Ling, Member	Independent Non-Executive Director

The Company complies with Rule 15.09 of the ACE Market Listing Requirements ("Listing Requirements") of Bursa Malaysia Securities Berhad ("Bursa Securities") as well as Practices 9.1 and 9.4 under Principle B of the Malaysian Code of Corporate Governance.

The Chairperson of ARMC, Ms. Wong Pai Sent is a member of Certified Practising Accountant Australia and the Malaysian Institute of Accountants. In this respect, the composition of ARMC complies with Rule 15.09(1)(c) of the Listing Requirements of Bursa Securities.

The authorities and duties of the ARMC are governed by the Terms of Reference of the ARMC. The Terms of Reference of the ARMC can be accessed from the Company's website at https://www.orientalkopi.asia/.

3. MEETINGS AND ATTENDANCES

During the FY2025, the ARMC held a total of three (3) meetings. The details of attendance of each member are as follows:

ARMC Members	Attendance
Wong Pai Sent, Chairperson	3/3
Datuk Christopher Wan Soo Kee, Member	3/3
Datin Gan Kok Ling, Member	3/3

The presence of the External Auditors and/or the Internal Auditors at the ARMC meetings, if required, can be requested by the ARMC. Other members of the Board and the Management of the Group may attend the Meeting (specific to the relevant meeting and to the matters being discussed) upon invitation of the ARMC.

Audit and Risk Management Committee Report

4. SUMMARY OF WORKS OF THE ARMC FOR THE FY2025

The summary of the activities undertaken by the ARMC during FY2025, amongst others, included the following: -

(i) Reviewed the unaudited condensed quarterly financial results of the Group including the announcements pertaining thereto. The discussion focused particularly on any changes in or implementation of major accounting policy changes, significant and unusual events and compliance with accounting standards and other legal requirements before recommending to the Board for approval and making the announcement to Bursa Securities;

(ii) Reviewed with the Internal Auditors, the internal audit plan, the reports for the internal audit function and considered the findings of internal audit reviews and Management responses thereon, and ensure that appropriate actions are taken on the recommendations raised by the Internal Auditors;

(iii) Reviewed the related party transactions and/or recurrent related party transactions that transpired within the Group to ensure that the transactions entered into were at arm's length basis and on normal commercial terms.

(iv) Reviewed and received the Audit Planning Memorandum from External Auditors in respect of the financial statement of the Group for the FY2025;

(v) Reviewed and recommended the appointment of outsourced Internal Auditors of the Group, GovernanceAdvisory.com Sdn. Bhd. to the Board for consideration based on their profile, adequacy of resources and experience of the audit engagement team; and

(vi) Reviewed the conflict of interest ("COI") questionnaires submitted by the Directors and Key Senior Management of the Group. Based on this review, no significant COI were identified that would necessitate further examination and implementation of specific mitigation measures.

5. INTERNAL AUDIT FUNCTION

In preparation for the listing of the Company on the ACE Market of Bursa Securities on 23 January 2025 ("Listing"), the Company had engaged GovernanceAdvisory.com Sdn. Bhd. ("GA"), an independent internal audit consulting firm, as its Internal Control Consultant to review the adequacy and sufficiency of systems, procedures and controls of the Group.

Post-Listing, the Group continued to entrust GA with the internal audit function. GA reports directly to the ARMC on the adequacy and effectiveness of the internal control systems of the Group. The representatives of GA are free from any relationship or conflict of interest that could impair their objectivity and independence as internal auditors.

The ARMC will annually review the adequacy of scope, function, competency and resources of the Internal Auditors to ensure that they are able to fully discharge their responsibilities. Details of the resources and the qualifications of GA are set out in the Corporate Governance Report which is available on the Company's website.

Audit and Risk Management Committee Report

6. RELATIONSHIP WITH AUDITORS

The Group has established a transparent and appropriate relationship with both the External and Internal Auditors. Such a relationship allows the Group to seek professional advice on matters relating to compliance and corporate governance. The internal audit function of the Group is outsourced to a third party, providing direct and regular reports to the ARMC. Both the External and Internal Auditors have direct reporting and access to the ARMC to ensure that issues highlighted are addressed independently, objectively and impartially without any undue influence of the Management.

The Board, through the ARMC shall maintain appropriate, formal and transparent relationships with the External and Internal Auditors. The ARMC will meet the External and Internal Auditors without the presence of Management, whenever necessary, which demonstrates their independence, objectivity and professionalism.

7. EVALUATION OF THE PERFORMANCE OF THE AUDITORS

The ARMC and the Board had, prior to the Listing, established the Assessment Policy for both the External and Internal Auditors together with their annual performance evaluation forms respectively. The policy is to outline the guidelines and procedures for the ARMC to review, assess and monitor the performance, suitability and independence of the External and Internal Auditors.

The External and Internal Auditors are precluded from providing any services that may impair their independence or conflict with their role.

The ARMC shall obtain assurance from the External and Internal Auditors confirming that they are, and have been, independent throughout the conduct of the audit engagement in accordance with the terms of all relevant professional and regulatory requirements.

The ARMC shall carry out an annual performance assessment of the External and Internal Auditors and may request the Executive Directors and Chief Financial Officer to join the assessment.

The annual evaluation form provides a checklist for the ARMC to carry out a formal review of the independence, effectiveness and efficiency of the External and Internal Auditors of the Company. The following are some of the criteria to be annually reviewed by the ARMC: -

a. Calibre of the audit firm;
b. Quality of the audit engagement team;
c. Quality of communication and interaction with the audit team;
d. Audit scope and quality processes;
e. Audit governance and independence; and
f. Audit fee.

Statement on Risk Management and Internal Control

INTRODUCTION

The Malaysian Code on Corporate Governance issued by the Securities Commission Malaysia requires the Board of Directors ("the Board") of Oriental Kopi Holdings Berhad ("Oriental Kopi" or "the Company") to establish a sound risk management framework and internal controls system to safeguard shareholders' investments and assets of Oriental Kopi and its subsidiaries ("Oriental Kopi Group" or "the Group"). Pursuant to Rule 15.26(b) of the ACE Market Listing Requirements ("Listing Requirements") of Bursa Malaysia Securities Berhad ("Bursa Securities"), a listed corporation must ensure that its Board include a statement about the state of risk management and internal control of the listed corporation as a group in its annual report.

The Board recognises its responsibilities and the importance of maintaining a sound system of risk management and internal controls. The Board continues with its commitment to maintain sound systems of risk management and internal control throughout the Group and in compliance with the Listing Requirements of Bursa Securities and the Statement on Risk Management and Internal Control: Guidelines for Directors of Listed Issuers issued by Bursa Securities.

Accordingly, the Board is pleased to provide the Statement on Risk Management and Internal Control ("Statement") which outlines the nature and scope of risk management and internal control of the Group during the financial year ended 30 September 2025.

BOARD'S RESPONSIBILITIES

The Board acknowledges its duty to uphold a robust system of internal controls and to regularly ensure the adequacy, effectiveness and integrity of the risk management and internal control framework in alignment with the Group's objectives and strategies. This commitment extends to safeguarding shareholders' investments and the Group's assets.

Quarterly Board meetings are convened to assess the Group's risk management and internal control environment. The Audit and Risk Management Committee of the Company ("ARMC"), supported by independent internal auditors, conducts periodic evaluations to assess whether risks potentially impeding the Group's objectives are adequately assessed, managed, and controlled. During ARMC meetings, issues and corresponding management actions are reviewed and deliberated upon, with resulting minutes presented to the Board. The Board emphasises the integration of risk management across all Company activities and establishes acceptable risk thresholds to inform decision-making and governance processes.

The Board acknowledges the inherent limitations in any system of risk management and internal control, understanding that it can mitigate but not entirely eliminate the risk that may hinder the Group's business objectives. Therefore, the internal control system can only provide reasonable, though not absolute assurance against material misstatement, loss or fraud.

Statement on Risk Management and Internal Control

RISK MANAGEMENT AND INTERNAL CONTROL SYSTEM

1. Risk Management System

The Board has a Risk Management and Internal Control Framework ("Framework") in place to identify, evaluate and manage significant risks faced by the Group. The Framework entails the compilation of the Group's risk report (i.e., risk profile, risk register, etc.) and appropriate control measures to mitigate the risks to acceptable levels. The Board believes that maintaining a sound risk management and internal control system is founded on a clear understanding and appreciation of the following key elements of the Group's Framework: -

a. A formalised Framework to streamline the Group's risk management activities;

b. The Board and the Managing Director must first ascertain the levels of the risk appetite of the Group to determine the extent of the risk context;

c. A risk management structure which outlines the lines of reporting and establishes the responsibility of personnel at different levels, i.e. the Board, ARMC and Management;

d. The Heads of Department and key Management staff are responsible for identifying, assessing and managing strategic and operational risks from time to time;

e. The identified key risks which are included in the risk register are monitored regularly to provide an early warning signal of increasing risk exposures; and

f. The effectiveness of the control measures/actions stated in the risk register will be reviewed and reported to the ARMC periodically or on a frequency as determined by the ARMC.

2. Internal Control System

The Group's internal controls system comprises the following key elements: -

a. An organisational structure with clear lines of accountability and responsibilities provides a sound framework within the organisation in facilitating check and balance for proper decision-making at the appropriate authority levels of management including matters that require the Board's approval;

b. The ARMC and the Board meet at least once every quarter to review and deliberate on financial reports, annual financial statements, internal audit reports, etc. Discussions with Management will be held to deliberate on the actions that are required to be taken to address the internal control issues identified;

c. The ARMC and the Board review findings of the external and internal audit on accounting and internal control issues, and hold discussions with Management on actions to be taken to resolve them;

d. Internal policies and procedures had been established for the key business units within the Group to guide employees in their day-to-day activities. The policies and procedures are periodically reviewed and updated to cater to the changing business environment and operational requirements, and statutory reporting needs.

Statement on Risk Management and Internal Control

3. Internal Audit Function

To fulfil pre-listing requirements, the Company has engaged an internal control consultant to review and report on the internal control and risk management systems, including key systems, procedures policies and controls of the Group.

In preparation for the listing of the Company on the ACE Market of Bursa Securities on 23 January 2025 ("Listing"), the Company has engaged an independent internal audit consulting firm, Messrs. GovernanceAdvisory.com Sdn. Bhd. ("GA"), as its Internal Control Consultant to review the adequacy and sufficiency of systems, procedures and controls of the Group.

The review findings were presented to the Board during the financial year under review. Following the Listing, the Group continued to outsource the internal audit function to GA to provide the internal audit services for the Group. GA reports directly to the ARMC on the adequacy and effectiveness of the risk management and internal control system of the Group.

BOARD ASSURANCE AND LIMITATION

For the financial year under review, the Board is satisfied that the existing systems of risk management and internal control are effective and that there were no losses resulting from significant control weaknesses.

The Board had received assurance from the Managing Director and Chief Financial Officer that the Group would continuously improve and maintain a sound and effective system of risk management and internal control. In pursuing objectives, the role of Management is to implement the Board's policies, decisions and guidelines on risks and controls that include the identification, evaluation and treatment of risks with appropriate countermeasures.

While recognising the imperative for ongoing improvement in risk management and internal control systems, the Board acknowledges that these systems cannot entirely eliminate the possibility of failure to achieve business objectives. Stakeholders should note that while these systems manage reasonable assurance, they cannot provide absolute protection against material misstatements, fraud, or losses.

REVIEW OF THE STATEMENT BY EXTERNAL AUDITORS

In accordance with Rule 15.23 of the Listing Requirements of Bursa Securities, the external auditors are mandated to review this Statement. This review adheres to the guidelines outlined in the Audit and Assurance Practice Guide 3 ("AAPG3") issued by the Malaysian Institute of Accountants.

Following the principles set out in AAPG3, the external auditors have reviewed this Statement. They have reported to the Board that nothing has come to their attention that would lead them to believe the explanation disclosed in this Statement is inconsistent with their understanding of the processes adopted by the Board and Management in their risk management and internal control systems within the Group.

CONCLUSION

The Board is satisfied that the existing system of internal controls and risk management is sound and adequate to safeguard the Group's assets at the existing level of operations of the Group for the financial year under review, and up to the date of approval of this Statement. Acknowledging that the evolution of the internal control system is continual, the Board remains committed to pursuing enhancements. Consequently, the Board will persist in implementing appropriate action plans to further enhance the Group's internal control system.

This Statement is issued in accordance with a resolution passed by the Board on 22 January 2026.

Statement of Directors' Responsibility

In connection with the preparation of the annual audited financial statements of Oriental Kopi Holdings Berhad ("Oriental Kopi" or "the Company") and its subsidiaries ("Oriental Kopi Group" or "the Group"), the Board of Directors ("the Board") is required to ensure that the financial statements are drawn up in accordance with the provisions of the Companies Act 2016 ("Act") and the applicable approved accounting standards as prescribed by the Malaysian Accounting Standards Board so as to give a true and fair view of the state of affairs of the Group as at 30 September 2025 ("FY2025") and of the results and cash flows of the Company and the Group for the financial year then ended.

In preparing those financial statements of the Group for the FY2025, the Directors have undertaken the following measures: -

- ensured that the Group applied relevant and appropriate accounting policies in compliance with the approved accounting standards in Malaysia;
- adopted and consistently applied suitable accounting policies that reflects the financial position of the Group with reasonable accuracy, enabling them to ensure that the financial statements comply with the Act;
- exercised prudent and reasonable judgements and estimates;
- ensured applicable financial reporting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepared the financial statements on a going concern basis unless it is inappropriate to presume that the Group and the Company will continue in business as a going concern.

The Board has also ensured that the quarterly reports and annual audited financial statements of the Company are released to Bursa Malaysia Securities Berhad in a timely manner in order to keep our investing public informed of the Group's latest performance and developments.

The Board has also ensured that the Group maintains proper accounting records in accordance with the Act. The Board also has the overall responsibility of taking such steps as are reasonably open to them to safeguard the assets of the Group and to prevent and detect fraud and other irregularities.

Audited Financial Statements

Directors' Report

The directors hereby submit their report and the audited financial statements of the Group and the Company for the financial year 30 September 2025.

PRINCIPAL ACTIVITY

The Company is primarily engaged in the business of investment holding.

The information on the name, place of incorporation, principal activities, and percentage of issued share capital held by the holding company in each subsidiary company are set out in the "Subsidiaries" section of this report.

There have been no significant changes in the nature of these principal activities during the financial year.

RESULTS

	The Group RM	The Company RM
Profit after taxation for the financial year	60,752,418	3,358,815

DIVIDENDS

On 25 November 2025, the Company declared an interim dividend of RM0.01 per ordinary share amounting to RM20,000,000 in respect of the current financial year, paid on 9 January 2026, to shareholders whose names appeared in the record of depositors on 10 December 2025. The financial statements for the current financial year do not reflect this interim dividend. Such dividend will be accounted for in equity as an appropriation of retained profits in the financial year ending 30 September 2026.

RESERVES AND PROVISIONS

There were no material transfers to or from reserves or provisions during the financial year other than disclosed in the financial statements.

ISSUES OF SHARES AND DEBENTURES

During the financial year:-

(a) the Company increased its issued and paid-up share capital from RM1,000 to RM211,020,710 by way of:-

(i) Issuance of 1,581,898,000 new ordinary shares in aggregate at an issue price of RM0.0201 per ordinary shares for a total consideration of RM31,796,150 for acquisition of subsidiaries as disclosed in the "Significant Events During The Financial Year" section;

(ii) Issuance of 418,101,000 new ordinary shares at an issue price of RM0.44 per ordinary share for a total consideration of RM183,964,440 (before deducting share issuance expenses of RM4,740,880 directly attributable to public issue) pursuant to the Public Issue as disclosed in the "Significant Event During The Financial Year" section;

The new ordinary shares issued rank pari passu in all respects with the existing ordinary shares of the Company; and

(b) there were no issues of debentures by the Company.

Directors' Report

OPTIONS GRANTED OVER UNISSUED SHARES

During the financial year, no options were granted by the Company to any person to take up any unissued shares in the Company.

BAD AND DOUBTFUL DEBTS

Before the financial statements of the Group and the Company were made out, the directors took reasonable steps to ascertain that action had been taken in relation to the writing off of bad debts and the making of allowance for impairment losses on receivables and satisfied themselves that there are no known bad debts and that no allowance for impairment losses on receivables is required.

At the date of this report, the directors are not aware of any circumstances that would require the writing off of bad debts, or the allowance for impairment losses on receivables in the financial statements of the Group and the Company.

CURRENT ASSETS

Before the financial statements of the Group and the Company were made out, the directors took reasonable steps to ensure that any current assets, which were unlikely to be realised in the ordinary course of business, including their value as shown in the accounting records of the Group and the Company, have been written down to an amount which they might be expected so to realise.

At the date of this report, the directors are not aware of any circumstances which would render the values attributed to the current assets in the financial statements misleading.

VALUATION METHODS

At the date of this report, the directors are not aware of any circumstances which have arisen which render adherence to the existing methods of valuation of assets or liabilities of the Group and the Company misleading or inappropriate.

CONTINGENT AND OTHER LIABILITIES

At the date of this report, there does not exist:-

(a) any charge on the assets of the Group and the Company that has arisen since the end of the financial year which secures the liabilities of any other person; or

(b) any contingent liability of the Group and the Company which has arisen since the end of the financial year.

No contingent or other liability of the Group and the Company has become enforceable or is likely to become enforceable within the year of twelve months after the end of the financial year which, in the opinion of the directors, will or may substantially affect the ability of the Company to meet its obligations when they fall due.

Directors' Report

CHANGE OF CIRCUMSTANCES

At the date of this report, the directors are not aware of any circumstances not otherwise dealt with in this report or the financial statements of the Group and the Company which would render any amount stated in the financial statements misleading.

ITEMS OF AN UNUSUAL NATURE

The result of the operations of the Group and the Company during the financial year were not, in the opinion of the directors, substantially affected by any item, transaction or event of a material and unusual nature.

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the directors, to affect substantially the results of the operations of the Group and the Company for the financial year in which this report is made.

DIRECTORS

The names of directors of the Company who served during the financial year and up to the date of this report are as follows:-

Dato' Chan Jian Chern*
Chan Yen Min*
Koay Song Leng *
Y.M. Tengku Dato' Hishammuddin Zaizi Bin Y.A.M. Tengku Bendahara Azman Shah Alhaj
Datuk Christopher Wan Soo Kee
Datin Gan Kok Ling
Wong Pai Sent

* Directors of the Company and it's subsidiaries.

The names of directors of the Company's subsidiaries who served during the financial year end up to the date of this report, not including those directors mentioned above, are as follows:-

Ting Thian Fook

Directors' Report

DIRECTORS' INTERESTS

According to the register of directors' shareholdings, the interests of directors holding office at the end of the financial year in shares of the Company during the financial year is as follows:-

	Number of Ordinary Shares			
	At 1.10.2024	Bought	Sold	At 30.9.2025
Holding company **United Gomax Sdn. Bhd.**				
Direct Interests				
Dato' Chan Jian Chern	11,506	-	-	11,506
Chan Yen Min	4,246	-	-	4,246
Koay Song Leng	2,978	-	-	2,978
Indirect Interests				
Chan Yen Min*	2,978	-	-	2,978
Koay Song Leng*	4,246	-	-	4,246
The Company				
Direct Interests				
Dato' Chan Jian Chern	500	-	(500)	-
Chan Yen Min	500	-	(500)	-
Y.M. Tengku Dato' Hishammuddin Zaizi Bin Y.A.M. Tengku Bendahara Azman Shah Alhaj	-	300,000	-	300,000
Datuk Christopher Wan Soo Kee	-	300,000	(300,000)	-
Datin Gan Kok Ling	-	300,000	-	300,000
Wong Pai Sent	-	300,000	(300,000)	-
Indirect Interests				
Dato' Chan Jian Chern#	-	1,466,997,157	-	1,466,997,157
Chan Yen Min#	-	1,466,997,157	-	1,466,997,157
Koay Song Leng#*	500	1,466,997,157	(500)	1,466,997,157

Deemed interest by virtue of his/her direct substantial shareholding in United Gomax Sdn. Bhd..

* Deemed interest through spouse's shareholding in the Company.

By virtue of their shareholdings in the Company, Dato' Chan Jian Chern, Chan Yen Min and Koay Song Leng are deemed to have interests in shares in its related corporations during the financial year to the extent of the Company's interests, in accordance with Section 8 of the Companies Act 2016.

Directors' Report

DIRECTORS' BENEFITS

Since the end of the previous financial period, no director has received or become entitled to receive any benefit (other than directors' remuneration as disclosed in the "Directors' Remuneration" section of this report) by reason of a contract made by the Group and the Company or a related corporation with the director or with a firm of which the director is a member, or with a company in which the director has a substantial financial interest except for any benefits which may be deemed to arise from the following transactions:-

	The Group RM
Companies in which the directors have financial interests	
Purchase of equipment	34,915
Lease payments for business premises	525,000
Sales of material and consumable goods	(10,048)
Sales of packaged food	(483,057)

Neither during nor at the end of the financial year was the Group and the Company a party to any arrangements whose object is to enable the directors to acquire benefits by means of the acquisition of shares in or debentures of the Company or any other body corporate.

DIRECTORS' REMUNERATION

The detail of the directors' remuneration paid or payable to the directors of Company during the financial year are as follows:-

	From the Company RM	From the Subsidiaries RM	Total RM
Fees	124,000	-	124,000
Salaries, bonuses and other benefits	20,000	1,694,177	1,714,177
Defined contribution plan	-	202,800	202,800
Total directors' remuneration	144,000	1,896,977	2,040,977

INDEMNITY AND INSURANCE COST

No indemnity were given to nor insurance effected for, the directors, officers or auditors of the Company.

Directors' Report

SUBSIDIARIES

The details of the Company's subsidiaries are as follows:-

Name of Subsidiaries	Principal Place of Business and Country of Incorporation	Percentage of Issued Share Capital Held by Parent	Principal Activities
Subsidiaries of the Company			
Oriental Kopi Group Sdn. Bhd. ("OKG")	Malaysia	100%	Investment holding
Oriental Kopi Global Pte. Ltd.	Singapore	100%	Investment holding
Subsidiaries of OKG			
Oriental Coffee International Sdn. Bhd. ("OCI")	Malaysia	100%	Distribution of packaged food
Oriental Coffee (SP) Sdn. Bhd. ("OCSP")	Malaysia	100%	Cafe operation
Oriental Coffee (KL) Sdn. Bhd. ("OCKL")	Malaysia	100%	Cafe operation
Oriental Coffee (TRZ) Sdn. Bhd. ("OCTRZ")	Malaysia	100%	Cafe operation
Oriental Coffee (BKT) Sdn. Bhd. ("OCBKT")	Malaysia	100%	Cafe operation
Oriental Coffee (SK) Sdn. Bhd. ("OCSK")	Malaysia	100%	Cafe operation
Oriental Elite International Sdn. Bhd. ("OEI")	Malaysia	100%	Cafe operation
Oriental Coffee (Suria) Sdn. Bhd. ("OCSURIA")	Malaysia	100%	Cafe operation
Oriental Coffee (Gateway) Sdn. Bhd. ("OCG")	Malaysia	100%	Cafe operation
Oriental Coffee (CS) Sdn. Bhd. ("OCCS")	Malaysia	100%	Cafe operation
Oriental Coffee (Puchong) Sdn. Bhd. ("OCP")	Malaysia	100%	Cafe operation
Oriental Sun (PBJ) Sdn. Bhd. ("OSPBJ")	Malaysia	100%	Cafe operation
Oriental Coffee (TC) Sdn. Bhd. ("OCTC")	Malaysia	100%	Cafe operation
Oriental Sun International Sdn. Bhd. ("OSI")	Malaysia	100%	Cafe operation

The available auditors' reports on the financial statements of the subsidiaries did not contain any qualification.

HOLDING COMPANY

The holding company is United Gomax Sdn. Bhd., a company incorporated in Malaysia.

Directors' Report

SIGNIFICANT EVENTS DURING THE FINANCIAL YEAR

(a) OKG, a wholly-owned subsidiary of the Company entered into a conditional shares sale agreement ("SSA") dated 10 May 2024, a supplemental SSA dated 15 May 2024 and a second supplemental SSA dated 30 October 2024 with the Company and the shareholders of the below companies to acquire the entire equity interest of the below companies for an aggregate purchase consideration of RM31,796,150, which were entirely satisfied by the issuance of 1,581,898,000 new Shares in aggregate at an issue price of RM0.0201 per share to the respective shareholders of the below companies ("Acquisitions"). The details of the Acquisitions are set out below:-

Companies	Total interests acquired %	Purchase consideration RM	No. of Company's Shares issued
OCBKT	100.00	369,599	18,388,000
OCCS	100.00	551,886	27,457,000
OCG	100.00	758,594	37,741,000
OCI	100.00	4,756,685	236,651,000
OCKL	100.00	2,542,489	126,492,000
OCP	100.00	4,494,300	223,597,000
OCSK	100.00	4,183,091	208,114,000
OCSP	100.00	2,267,481	112,810,000
OCSURIA	100.00	80	4,000
OCTC	100.00	1,270,481	63,208,000
OCTRZ	100.00	80	4,000
OEI	100.00	2,897,496	144,154,000
OSI	100.00	3,742,500	186,194,000
OSPBJ	100.00	3,961,388	197,084,000
		31,796,150	1,581,898,000

The Acquisitions were completed on 22 November 2024.

Directors' Report

SIGNIFICANT EVENTS DURING THE FINANCIAL YEAR (CONT'D)

(b) In conjunction with and as an integral part of the listing of and quotation for the entire enlarged issued share capital of the Company on the ACE Market of Bursa Malaysia Securities Berhad ("Bursa Securities"), the Company issued the Prospectus on 6 January 2025 for the following:-

(i) Public Issue

The public issue of 418,101,000 new shares, representing approximately 20.91% of the enlarged issued share capital of the Company at an issue price of RM0.44 per share allocated in the following manner:-

(1) 60,000,000 new shares made available for application by the Malaysian Public;

(2) 20,000,000 new shares made available for application by the eligible directors, employees and persons who have contributed to the success of the Group;

(3) 88,101,000 new shares made available for application by way of private placement to selected investors; and

(4) 250,000,000 new shares made available for application by way of private placement to selected Bumiputera investors.

(ii) Listing

The admission of the Company to the Official List of Bursa Securities on 23 January 2025 and the listing of and quotation for the entire enlarged issued share capital of the Company comprising 2,000,000,000 shares on the ACE Market of Bursa Securities.

AUDITORS

The auditors, Crowe Malaysia PLT, have expressed their willingness to continue in office.

The details of the auditors' remuneration for the financial year are as follows:-

	The Group RM	The Company RM
Audit fees	361,508	38,000
Non-audit fees	132,800	5,000
	494,308	43,000

Signed in accordance with a resolution of the directors dated 22 January 2026.

Dato' Chan Jian Chern **Chan Yen Min**

Statement by Directors

Pursuant to Section 251(2) of the Companies Act 2016

We, Dato' Chan Jian Chern and Chan Yen Min, being two of the directors of Oriental Kopi Holdings Berhad, state that, in the opinion of the directors, the financial statements set out on pages 96 to 154 are drawn up in accordance with Malaysian Financial Reporting Standards, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia so as to give a true and fair view of the financial position of the Group and Company as of 30 September 2025 and of their financial performance and cash flows for the financial year ended on that date.

Signed in accordance with a resolution of the directors dated 22 January 2026.

Dato' Chan Jian Chern **Chan Yen Min**

Statutory Declaration

Pursuant to Section 251(1)(B) of the Companies Act 2016

I, Goh Ting Keong, MIA Membership Number: 22073, being the officer primarily responsible for the financial management of Oriental Kopi Holdings Berhad, do solemnly and sincerely declare that the financial statements set out on pages 96 to 154 are, to the best of my knowledge and belief, correct and I make this solemn declaration conscientiously believing the declaration to be true, and by virtue of the Statutory Declaration Act 1960.

Subscribed and solemnly declared by the abovementioned
Goh Ting Keong
at Ibrahim International Business District
in the State of Johor
on this 22 January 2026

Before me **Goh Ting Keong**

Independent Auditors' Report

To the Members of Oriental Kopi Holdings Berhad (Incorporated in Malaysia)
Registration No: 202401007447 (1553297-V)

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the financial statements of Oriental Kopi Holdings Berhad, which comprise the statements of financial position as at 30 September 2025, and the statements of profit or loss and other comprehensive income, statements of changes in equity and statements of cash flows of the Group and the Company for the financial year then ended, and notes to the financial statements, including material accounting policy information, as set out on pages 96 to 154.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Group and the Company as at 30 September 2025, and of its financial performance and its cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia.

Basis for Opinion

We conducted our audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence and Other Ethical Responsibilities

We are independent of the Group and the Company in accordance with the *By-Laws (on Professional Ethics, Conduct and Practice)* of the Malaysian Institute of Accountants ("By-Laws") and the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* ("IESBA Code"), as applicable to audits of financial statements of public interest entities and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and the IESBA Code.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the Group and of the Company for the current financial year. These matters were addressed in the context of our audit of the financial statements of the Group and of the Company as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key Audit Matter	How Our Audit Address the Key Audit Matters
Revenue	
Total revenue of the Group for the financial year ended 30 September 2025 amounted to RM450.92 million, which represents the most significant amount in the financial statements. We identified this as a key audit matter due to the voluminous transaction, whereby there is a risk that revenue may be over or understated intentionally or unintentionally.	Our procedures included amongst others: - • Reviewed the adequacy and effectiveness of the internal control of the sales system; • Performed extensive transactions test by verifying the amount captured in general ledger to daily sales report from outlets and verify the collection from the daily outlet sales through checking the subsequent bank-in, credit card and e-wallet statements; • Performed extensive transactions test by verifying the amount captured in general ledger to source documents, and that to ascertain sales are properly supported and authorised; • Reviewed credit notes that the Group issued after the period-end.

Independent Auditors' Report

To the Members of Oriental Kopi Holdings Berhad (Cont'd) (Incorporated in Malaysia)
Registration No: 202401007447 (1553297-V)

Information Other than the Financial Statements and Auditors' Report Thereon

The directors of the Company are responsible for the other information. The other information comprises the information included in Annual Report, but does not include the financial statements of the Group and the Company and our auditors' report thereon.

Our opinion on the financial statements of the Group and the Company does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements of the Company, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements of the Group and the Company or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Statements

The directors of the Group and the Company are responsible for the preparation of financial statements of the Group and the Company that give a true and fair view in accordance with Malaysian Financial Reporting Standards, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia. The directors are also responsible for such internal control as the directors determine is necessary to enable the preparation of financial statements of the Group and the Company that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements of the Group and the Company, the directors are responsible for assessing the Group's and the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Group and the Company or to cease operations, or have no realistic alternative but to do so.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements of the Group and the Company as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with approved standards on auditing in Malaysia and International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Independent Auditors' Report

To the Members of Oriental Kopi Holdings Berhad (Cont'd) (Incorporated in Malaysia)
Registration No: 202401007447 (1553297-V)

Auditors' Responsibilities for the Audit of the Financial Statements (Cont'd)

As part of an audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:-

- Identify and assess the risks of material misstatement of the financial statements of the Group and the Company, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's and the Company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's and the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements of the Group and the Company or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group or the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements of the Group and the Company, including the disclosures, and whether the financial statements of the Group and the Company represent the underlying transactions and events in a manner that achieves fair presentation.

- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial statements of the Group. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated with the directors, we determine those matters that were of most significance in the audit of the financial statements of the Group and of the Company for the current financial year and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Independent Auditors' Report

To the Members of Oriental Kopi Holdings Berhad (Cont'd) (Incorporated in Malaysia)
Registration No: 202401007447 (1553297-V)

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

In accordance with the requirements of the Companies Act 2016 in Malaysia, we report that the subsidiaries of which we have not acted as auditors, are disclosed in Note 6 to the financial statements.

OTHER MATTERS

This report is made solely to the member of the Company, as a body, in accordance with Section 266 of the Companies Act 2016 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.

Crowe Malaysia PLT
201906000005 (LLP0018817-LCA) & AF 1018
Chartered Accountants

Piong Yew Peng
03070/06/2027 J
Chartered Accountant

Johor Bahru

22 January 2026

Statements of Financial Position

As at 30 September 2025

	Note	The Group 2025 RM	The Group 2024 RM	The Company 2025 RM	The Company 2024 RM
ASSETS					
NON-CURRENT ASSETS					
Investment in subsidiaries	6	**-**	-	**31,976,648**	4,498
Investment in a joint venture	7	**2,073,489**	967,050	**-**	-
Property, plant and equipment	8	**50,748,129**	31,024,721	**-**	-
Right-of-use assets	9	**82,368,870**	69,393,228	**-**	-
Deferred tax assets	10	**277,686**	243,000	**-**	-
		135,468,174	101,627,999	**31,976,648**	4,498
CURRENT ASSETS					
Inventories	11	**12,292,084**	6,923,153	**-**	-
Trade receivables	12	**8,021,981**	2,397,399	**-**	-
Other receivables, deposits and prepayments	13	**22,852,346**	10,924,615	**1,300**	751
Amount owing by related parties	14	**-**	-	**312,593**	-
Short-term Investments	15	**102,259,906**	-	**102,259,906**	-
Current tax assets		**566,243**	177,280	**-**	-
Fixed deposit with a licensed bank	16	**472,606**	467,645	**-**	-
Cash and bank balances		**149,003,763**	58,957,862	**87,056,068**	1,000
		295,468,929	79,847,954	**189,629,867**	1,751
TOTAL ASSETS		**430,937,103**	181,475,953	**221,606,515**	6,249

The annexed notes form an integral part of these financial statements.

Statements of Financial Position

As at 30 September 2025

	Note	The Group 2025 RM	The Group 2024 RM	The Company 2025 RM	The Company 2024 RM
EQUITY AND LIABILITIES					
EQUITY					
Share capital	17	**211,020,710**	1,000	**211,020,710**	1,000
Merger deficit	18	**(15,893,462)**	-	**-**	-
Retained earnings/(Accumulated loss)		**98,368,644**	53,518,914	**3,275,651**	(83,164)
TOTAL EQUITY		**293,495,892**	53,519,914	**214,296,361**	(82,164)
NON-CURRENT LIABILITIES					
Lease liabilities	19	**66,751,701**	57,587,284	**-**	-
Hire purchase payables	20	**2,448,444**	1,929,265	**-**	-
Deferred tax liabilities	10	**-**	26,011	**-**	-
Provision for restoration cost	21	**3,037,480**	2,359,585	**-**	-
		72,237,625	61,902,145	**-**	-
CURRENT LIABILITIES					
Trade payables	22	**7,192,555**	5,741,592	**-**	-
Other payables and accruals	23	**26,156,785**	34,101,143	**114,290**	24,105
Amount owing to related parties	14	**-**	-	**6,885,995**	64,308
Lease liabilities	19	**20,115,767**	14,409,282	**-**	-
Hire purchase payables	20	**761,131**	540,060	**-**	-
Contract liabilities	24	**859,000**	345,000	**-**	-
Current tax liabilities		**10,118,348**	10,916,817	**309,869**	-
		65,203,586	66,053,894	**7,310,154**	88,413
TOTAL LIABILITIES		**137,441,211**	127,956,039	**7,310,154**	88,413
TOTAL EQUITY AND LIABILITIES		**430,937,103**	181,475,953	**221,606,515**	6,249

The annexed notes form an integral part of these financial statements.

Statements of Profit or Loss and Other Comprehensive Income

For the Financial Year Ended 30 September 2025

	Note	The Group		The Company	
		01.10.2024 to 30.9.2025 RM	01.10.2023 to 30.9.2024 RM	01.10.2024 to 30.9.2025 RM	23.2.2024 to 30.9.2024 RM
REVENUE	25	**450,917,495**	277,279,088	**-**	-
COST OF SALES		**(334,026,308)**	(194,490,263)	**-**	-
GROSS PROFIT		**116,891,187**	82,788,825	**-**	-
OTHER INCOME		**6,687,405**	1,523,070	**4,432,932**	-
ADMINISTRATIVE EXPENSES		**(18,859,254)**	(12,722,850)	**(680,375)**	(81,830)
SELLING AND DISTRIBUTION EXPENSES		**(17,198,684)**	(10,735,951)	**-**	-
FINANCE COSTS		**(4,282,862)**	(3,273,817)	**(31,931)**	(1,334)
SHARE OF PROFITS/(LOSSES) OF A JOINT VENTURE		**171,595**	(56,460)	**-**	-
PROFIT/(LOSS) BEFORE TAXATION	26	**83,409,387**	57,522,817	**3,720,626**	(83,164)
INCOME TAX EXPENSES	27	**(22,656,969)**	(14,391,155)	**(361,811)**	-
PROFIT/(LOSS) AFTER TAXATION/TOTAL COMPREHENSIVE INCOME/(EXPENSES) FOR THE FINANCIAL YEAR/PERIOD		**60,752,418**	43,131,662	**3,358,815**	(83,164)
PROFIT AFTER TAXATION ATTRIBUTABLE TO:-					
Owners of the company		**60,752,418**	43,131,662	**3,358,815**	(83,164)
EARNINGS PER SHARE (SEN)					
Basic/Diluted (sen)	28	**3.25**	2.73		

The annexed notes form an integral part of these financial statements.

Statements of Changes in Equity

For the Financial Year Ended 30 September 2025

	Note	Share Capital RM	Invested Capital RM	Merger Deficit RM	Share Application Money RM	Retained Profits RM	Total Equity RM
The Group							
Balance as at 01.10.2023		-	15,096,533	-	400,000	18,484,564	33,981,097
Profit after taxation/Total comprehensive income for the financial year		-	-	-	-	43,131,662	43,131,662
Utilisation of share application money for issuance of ordinary shares in a subsidiary		-	-	-	(400,000)	-	(400,000)
Issuance of ordinary shares	17	1,000	806,155	-	-	-	807,155
Dividends paid by subsidiaries (before acquisition of the subsidiaries)	29	-	-	-	-	(24,000,000)	(24,000,000)
Total contribution by and distribution to owners		1,000	806,155	-	(400,000)	(24,000,000)	(23,592,845)
Balance at 30.9.2024/1.10.2024		1,000	15,902,688	-	-	37,616,226	53,519,914
Profit after taxation/Total comprehensive income for the financial year		-	-	-	-	60,752,418	60,752,418
Issuance of shares for the acquisition of subsidiaries	17	31,796,150	(15,902,688)	(15,893,462)	-	-	-
Issuance of shares for public issue	17	183,964,440	-	-	-	-	183,964,440
Share issuance expenses	17	(4,740,880)	-	-	-	-	(4,740,880)
Total contribution by and distribution to owners		211,019,710	(15,902,688)	(15,893,462)	-	-	179,223,560
Balance at 30.9.2025		**211,020,710**	**-**	**(15,893,462)**	**-**	**98,368,644**	**293,495,892**

The annexed notes form an integral part of these financial statements.

Statements of Changes in Equity

For the Financial Year Ended 30 September 2025

	Note	Share Capital RM	(Accumulated Loss)/Retained profits RM	Total Equity RM
The Company				
Balance as at 23.2.2024 (Date of incorporation)		1,000	-	1,000
Loss after taxation/Total comprehensive expense for the financial period		-	(83,164)	(83,164)
Balance at 30.9.2024/1.10.2024		1,000	(83,164)	(82,164)
Profit after taxation/Total comprehensive income for the financial year		-	3,358,815	3,358,815
Issuance of shares for the acquisition of subsidiary	17	31,796,150	-	31,796,150
Issuance of shares for public issue	17	183,964,440	-	183,964,440
Share issuance expenses	17	(4,740,880)	-	(4,740,880)
Total contribution by and distribution to owner		211,019,710	-	211,019,710
Balance at 30.9.2025		**211,020,710**	**3,275,651**	**214,296,361**

The annexed notes form an integral part of these financial statements.

Statements of Cash Flows

For the Financial Year Ended 30 September 2025

	Note	The Group		The Company	
		01.10.2024 to 30.9.2025 RM	01.10.2023 to 30.9.2024 RM	01.10.2024 to 30.9.2025 RM	23.2.2024 to 30.9.2024 RM
CASH FLOWS FROM/(FOR) OPERATING ACTIVITIES					
Profit/(Loss) before taxation		**83,409,387**	57,522,817	**3,720,626**	(83,164)
Adjustments for:-					
Depreciation of property, plant and equipment		**10,985,663**	6,324,435	**-**	-
Depreciation of right-of-use assets		**18,549,956**	12,980,570	**-**	-
Interest expenses		**4,282,862**	3,273,817	**31,931**	1,334
Property, plant and equipment written off		**144,752**	-	**-**	-
Gain on disposal of property, plant and equipment		**(43,693)**	-	**-**	-
Gain on lease modification		**(95,347)**	(112,868)	**-**	-
Fair value gain on short-term investments		**(2,120,881)**	-	**(2,120,881)**	-
Interest income		**(3,441,049)**	(921,716)	**(522,804)**	-
Income distribution from short-term investment		**(295,809)**	-	**(295,809)**	-
Share of results of a joint venture		**(171,595)**	56,460	**-**	-
Operating profit/(losses) before working capital changes		**111,204,246**	79,123,515	**813,063**	(81,830)
Increase in inventories		**(5,368,931)**	(4,816,058)	**-**	-
Increase in trade and other receivables		**(15,196,257)**	(4,373,268)	**(549)**	(751)
Increase in trade and other payables		**9,870,927**	9,050,961	**90,185**	24,105
Increase in contract liabilities		**514,000**	345,000	**-**	-
CASH FROM/(FOR) OPERATION		**101,023,985**	79,330,150	**902,699**	(58,476)
Income tax paid		**(23,811,663)**	(11,233,347)	**(51,942)**	-
NET CASH FROM/(FOR) OPERATING ACTIVITIES		**77,212,322**	68,096,803	**850,757**	(58,476)

The annexed notes form an integral part of these financial statements.

Statements of Cash Flows

For the Financial Year Ended 30 September 2025

	Note	The Group		The Company	
		01.10.2024 to 30.9.2025 RM	01.10.2023 to 30.9.2024 RM	01.10.2024 to 30.9.2025 RM	23.2.2024 to 30.9.2024 RM
CASH FLOWS FOR INVESTING ACTIVITIES					
Investment in subsidiaries		-	-	-	(4,498)
Investment in a joint venture		(990,900)	(1,023,510)	-	-
Investment in short-term investment		(100,139,025)	-	(100,139,025)	-
Advances to related parties		-	-	(48,560,564)	-
Repayment from related parties		-	-	48,770,775	-
Additional investment in existing subsidiaries		-	-	(176,000)	-
Proceeds from disposal of property, plant and equipment		75,880	-	-	-
Purchase of property, plant and equipment	30(a)	(27,310,567)	(17,110,295)	-	-
Interest received		3,441,049	923,716	-	-
Income distribution received from short-term investment		295,809	-	295,809	-
NET CASH FOR INVESTING ACTIVITIES		(124,627,754)	(17,210,089)	(99,809,005)	(4,498)
CASH FLOW FROM/(FOR) FINANCING ACTIVITIES					
Advances from related parties	30(b)	-	-	10,057,342	62,974
Repayment to related parties	30(b)	-	-	(3,267,586)	-
Dividends paid		(21,000,000)	(3,000,000)	-	-
Interest paid		(4,334,528)	(3,222,151)	-	-
Proceeds from issuance of shares	17	183,964,440	1,000	183,964,440	1,000
Proceeds from issuance of shares in subsidiaries		-	406,155	-	-
Payments of share issuance expenses	17	(4,740,880)	-	(4,740,880)	-
Repayment of lease liabilities	30(b)	(15,760,988)	(10,601,681)	-	-
Repayment of hire purchase	30(b)	(661,750)	(292,728)	-	-
Additional placement of fixed deposits pledged to bank		(4,961)	(17,645)	-	-
NET CASH FROM/(FOR) FINANCING ACTIVITIES		137,461,333	(16,727,050)	186,013,316	63,974
NET INCREASE IN CASH AND BANK BALANCES		90,045,901	34,159,664	87,055,068	1,000
CASH AND BANK BALANCES AT BEGINNING OF THE FINANCIAL YEAR/DATE OF INCORPORATION		58,957,862	24,798,198	1,000	-
CASH AND BANK BALANCES AT END OF THE FINANCIAL YEAR/PERIOD		149,003,763	58,957,862	87,056,068	1,000

The annexed notes form an integral part of these financial statements.

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

1. GENERAL INFORMATION

The Company is a public limited liability company, incorporated and domiciled in Malaysia and listed on the ACE Market of Bursa Malaysia Securities Berhad. The registered office and principal place of business are as follows:-

Registered office	:	Third Floor, No.77, 79 & 81 Jalan SS 21/60 Damansara Utama 47400 Petaling Jaya Selangor
Principal place of business	:	No. 39, Jalan TPP3 Taman Perindustrian Putra 47130 Puchong Selangor

These financial statements comprise both separate and consolidated financial statements. The financial statements of the Company are separate financial statements, while the financial statements of the Group are consolidated financial statements that include those of the Company and its subsidiaries as of the end of the reporting period. The Company and its subsidiaries are collectively referred to as "the Group".

The financial statements of the Company and of the Group are presented in Ringgit Malaysia ("RM"), which is the Company's functional and presentation currency.

The financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the directors dated 22 January 2026.

2. HOLDING COMPANY

The holding company is United Gomax Sdn. Bhd., a company incorporated in Malaysia.

3. PRINCIPAL ACTIVITY

The Company is primarily engaged in the business of investment holding. The principal activities of the subsidiaries are set out in Note 6 to the financial statements. There have been no significant changes in the nature of these activities during the financial year.

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

4. BASIS OF PREPARATION

The financial statements of the Group and the Company are prepared under the historical cost convention and modified to include other bases of valuation as disclosed in other sections under material accounting policy information, and in compliance with Malaysian Financial Reporting Standards ("MFRSs"), IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia.

4.1 During the current financial year, the Group and the Company have adopted the following new accounting standards (including the consequential amendments, if any):-

MFRSs (Including the Consequential Amendments)
Amendments to MFRS 16: Lease Liability in a Sale and Leaseback
Amendments to MFRS 101: Classification of Liabilities as Current or Non-current
Amendments to MFRS 101: Non-current Liabilities with Covenants
Amendments to MFRS 107 and MFRS 7: Supplier Finance Arrangements

The adoption of the above accounting standards (including the consequential amendments, if any) did not have any material impact on the financial statements of the Group and the Company.

4.2 The Group and the Company have not applied in advance the following accounting standards (including the consequential amendments, if any) that have been issued by the Malaysian Accounting Standards Board (MASB) but are not yet effective for the current financial year:-

MFRSs (Including the Consequential Amendments)	Effective Date
MFRS 18 Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19 Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 9 and MFRS 7: Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
Amendments to MFRS 9 and MFRS 7: Contracts Referencing Nature-dependent Electricity	1 January 2026
Amendments to MFRS 19: Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 121: Lack of Exchangeability	1 January 2025
Annual Improvements to MFRS Accounting Standards – Volume 11	1 January 2026

The adoption of the above accounting standards (including the consequential amendments, if any) is expected to have no material impact on the financial statements of the Group and the Company upon their initial application except as follows:-

MFRS 18 Presentation and Disclosure of Financial Statements

MFRS 18 'Presentation and Disclosure in Financial Statements' will replace MFRS 101 'Presentation of Financial Statements' upon its adoption. This new standard aims to enhance the transparency and comparability of financial information by introducing new disclosure requirements. Specifically, it requires that income and expenses be classified into 3 defined categories: "operating", "investing" and "financing" and introduces 2 new subtotals: "operating profit or loss" and "profit or loss before financing and income tax". In addition, MFRS 18 requires the disclosure of management-defined performance measures and sets out principles for the aggregation and disaggregation of information, which will apply to all primary financial statements and the accompanying notes. The statement of financial position and the statement of cash flows will also be affected. The potential impact of the new standard on the financial statements of the Group and of the Company has yet to be assessed.

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

5. MATERIAL ACCOUNTING POLICY INFORMATION

5.1 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

Key Sources of Estimation Uncertainty

Management believes that there are no key assumptions made concerning the future, and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year other than as disclosed below:-

(i) Depreciation of Property, Plant and Equipment

The estimates for the residual values, useful lives and related depreciation charges for the property, plant and equipment are based on commercial factors which could change significantly as a result of technical innovations and competitors' actions in response to the market conditions. The Group anticipates that the residual values of its property, plant and equipment will be insignificant. As a result, residual values are not being taken into consideration for the computation of the depreciable amount. Changes in the expected level of usage and technological development could impact the economic useful lives and the residual values of these assets, therefore future depreciation charges could be revised. The carrying amount of property, plant and equipment as at the reporting date is disclosed in Note 8 to the financial statements.

(ii) Impairment of Property, Plant and Equipment and Right-of-use Assets

The Group determines whether its property, plant and equipment and right-of-use assets is impaired by evaluating the extent to which the recoverable amount of the asset is less than its carrying amount. This evaluation is subject to changes such as market performance, economic and political situation of the country. The carrying amount of property, plant and equipment and right-of-use-assets as at the reporting date disclosed in Notes 8 and 9 to the financial statements.

(iii) Write-down of Inventories

Reviews are made periodically by management on damaged, obsolete and slow-moving inventories. These reviews require judgement and estimates. Possible changes in these estimates could result in revisions to the valuation of inventories. The carrying amount of inventories as at the reporting date is disclosed in Note 11 to the financial statements.

(iv) Impairment of Trade Receivables

The Group uses the simplified approach to estimate a lifetime expected credit loss allowance for all trade receivables. The Group develops the expected loss rates based on the payment profiles of past sales and the corresponding historical credit losses, and adjusts for qualitative and quantitative reasonable and supportable forward-looking information. If the expectation is different from the estimation, such difference will impact the carrying values of trade receivables. The carrying amounts of trade receivables as at the reporting date are disclosed in Note 12 to the financial statements respectively.

(v) Income Taxes

There are certain transactions and computations for which the ultimate tax determination may be different from the initial estimate. The Group recognises tax liabilities based on its understanding of the prevailing tax laws and estimates of whether such taxes will be due in the ordinary course of business. Where the final outcome of these matters is different from the amounts that were initially recognised, such difference will impact the income tax expense and deferred tax balances in the year in which such determination is made. The carrying amounts of current tax assets and current tax liabilities of the Group as at reporting date are RM566,243 and RM10,118,348 (2024 – RM177,280 and RM10,916,817) respectively. The carrying amounts of current tax liabilities of the Company as at the reporting date are RM309,869 (2024 – NIL) respectively.

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

5. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

5.1 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS (CONT'D)

(vi) Discount Rates used in Leases

Where the interest rate implicit in the lease cannot be readily determined, the Group uses the incremental borrowing rate to measure the lease liabilities. The incremental borrowing rate is the interest rate that the Group would have to pay to borrow over a similar term, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. Therefore, the incremental borrowing rate requires estimation particularly when no observable rates are available or when they need to be adjusted to reflect the terms and conditions of the lease. The Group estimates the incremental borrowing rate using observable inputs when available and is required to make certain entity-specific estimates.

(vii) Provision of Restoration Costs

The provision of restoration costs are estimated using the assumptions that removal and restoration will only take place upon expiry of the lease terms.

While the provisions are based on the best estimate of future costs and the economic lives of the affected assets, there is uncertainty regarding both the amount and timing of incurring these costs. All the estimates are reviewed on an annual basis or more frequently, where there is indication of a material change.

(viii) Contract Liabilities

Contract liabilities represent the deferral in the recognition of revenue for cash vouchers and membership points under the loyalty membership programme that are expected to be redeemed. It also represents the aggregate amount of the transaction price allocated to the performance obligations that are partially unsatisfied as at the end of the reporting period.

The amount of sale proceeds apportioned to contract liabilities is estimated based on the historical redemption pattern for the cash vouchers and the stand alone selling price of the merchandise to be redeemed by using the membership points.

Critical Judgements Made in Applying Accounting Policies

Management believes that there are no instances of application of critical judgement in applying the Group's accounting policies which will have a significant effect on the amounts recognised in the financial statements other than as disclosed below:-

Lease Terms

Some leases contain extension options exercisable by the Group before the end of the non-cancellable contract period. In determining the lease term, management considers all facts and circumstances including the past practice and any cost that will be incurred to change the asset if an option to extend is not taken. An extension option is only included in the lease term if the lease is reasonably certain to be extended (or not terminated).

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

5. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

5.2 FINANCIAL INSTRUMENTS

(a) Financial Assets

Financial Assets Through Profit or Loss

The financial assets are initially measured at fair value. Subsequent to the initial recognition, the financial assets are remeasured to their fair values at the reporting date with fair value changes recognised in profit or loss. The fair value changes do not include interest.

Financial Assets at Amortised Cost

The financial assets are initially measured at fair value plus transaction costs except for trade receivables without significant financing component which are measured at transaction price only. Subsequent to initial recognition, all financial assets are measured at amortised cost less any impairment losses.

(b) Financial Liabilities

Financial Liabilities at Amortised Cost

The financial liabilities are initially measured at fair value plus transaction costs. Subsequent to initial recognition, all financial liabilities are measured at amortised cost.

(c) Equity

Ordinary Shares

Ordinary shares are recorded on initial recognition at the proceeds received less directly attributable transaction costs incurred. The ordinary shares are not remeasured subsequently.

5.3 BASIS OF CONSOLIDATION

The Group applies the acquisition method of accounting for all business combinations except for those involving entities under common control which are accounted for applying the merger method of accounting.

Under the merger method of accounting, the assets and liabilities of the merger entities are reflected in the financial statements of the Group at their carrying amounts reported in the individual financial statements. The consolidated statement of profit or loss and other comprehensive income reflects the results of the merger entities for the full reporting period (irrespective of when the combination takes place) and comparatives are presented as if the entities had always been combined since the date for which the entities had come under common control.

The difference between the cost of the merger and the share capital of the merger entities is reflected within equity as merger reserve or merger deficit, as appropriate. The merger deficit is adjusted against suitable reserves of the merger entities to the extent that laws or statues do not prohibit the use of such reserves.

5.4 INVESTMENTS IN SUBSIDIARIES

Investments in subsidiaries which are eliminated on consolidation, are stated in the financial statements of the Company at cost less impairment losses, if any.

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

5. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

5.5 INVESTMENT IN JOINT VENTURES

Investments in joint ventures are accounted for using the equity method in the financial statements of the Group.

5.6 PROPERTY, PLANT AND EQUIPMENT

All items of property, plant and equipment are initially measured at cost.

Subsequent to the initial recognition, all property, plant and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation on other property, plant and equipment is calculated using the straight-line method to allocate their depreciable amounts over the estimated useful lives. The principal annual depreciation rates are:-

Furniture, fittings and renovation	20%
Kitchen equipment	20%
Office equipment	20%
Motor vehicles	20%
Warehouse equipment	20%

Assets under construction included in property, plant and equipment are not depreciated as these assets are not yet available for use.

5.7 RIGHT-OF-USE ASSETS AND LEASE LIABILITIES

(i) Short-term Leases and Leases of Low-value Assets

The Group apply the "short-term lease" and "lease of low-value assets" recognition exemption. For these leases, the Group recognises the lease payments as an operating expense on a straight-line method over the term of the lease unless another systematic basis is more appropriate.

(ii) Right-of-use Assets

Right-of-use assets are initially measured at cost including the estimated cost of dismantling and removing the items and restoring that site on which they are located. Subsequent to the initial recognition, the right-of-use assets are stated at cost less accumulated depreciation and any accumulated impairment losses, and adjusted for any remeasurement of lease liabilities.

The right-of-use assets are depreciated using the straight-line method from the commencement date to the earlier of the end of the estimated useful lives of the right-of-use assets or the end of the lease term.

(iii) Lease Liabilities

Lease liabilities are initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the entities' incremental borrowing rate. Subsequent to the initial recognition, the lease liabilities are measured at amortised cost and adjusted for any lease reassessment or modifications.

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

5. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

5.8 INVENTORIES

Inventories are stated at the lower of cost and net realisable value. Cost is determined on the first-in, first-out method and comprises all costs of purchase plus other costs incurred in bringing the inventories to their present location and condition.

5.9 PROVISION

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of past events, when it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and when a reliable estimate of the amount can be made. Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. Where the effect of the time value of money is material, the provision is the present value of the estimated expenditure required to settle the obligation. The discount rate shall be a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as interest expense in profit or loss.

Dismantling, Removal and Restoration Costs

A provision is recognised when the Group has an obligation to dismantle and remove structures on identified sites and restore these sites to an acceptable condition. The provision is measured at the present value of the compounded future expenditure at current prices and is recognised as part of the cost of the relevant asset. The capitalised cost is depreciated over the expected life of the asset.

5.10 REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue is recognised by reference to each distinct performance obligation in the contract with customer and is measured at the consideration specified in the contract of which the Group expects to be entitled in exchange for transferring promised goods or services to a customer, net of sales and service tax, returns, rebates and discounts.

The Group recognises revenue when (or as) it transfers control over a product or service to customer. An asset is transferred when (or as) the customer obtains control of the asset.

The Group transfers control of a good or service at a point in item unless one of the following overtime criteria is met:-

- The customer simultaneously receives and consumes the benefits provided as the Group performs.
- The Group's performance creates or enhances an asset that the customer controls as the asset is created or enhanced.
- The Group's performance does not create an asset with an alternative use and the Company has an enforceable right to payment.

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

5. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

5.10 REVENUE FROM CONTRACTS WITH CUSTOMERS (CONT'D)

(i) Sales of goods with credit term

Revenue from sale of goods is recognised when the Group has transferred control of the goods to the customer, being when the goods have been delivered to the customer and upon its acceptance.

A receivable is recognised when the goods are delivered as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.

(ii) Sales of goods and rendering of services with cash term

Revenue from sale of goods and rendering of services is recognised when the Group has transferred control of the goods to the customer, being at the point the customer purchases the goods at the retail outlets or when the services have been rendered to the customers. Payment for the transaction is due immediately at the point the customer purchases the goods and takes delivery in outlet.

The Group operates a loyalty membership programme where retail customers accumulate points or receive cash vouchers for purchase made which entitle them to exchange for food, beverage or merchandise. Past experience is used to estimate and provide for discount using expected value method. Contract liabilities for award points and cash vouchers are recognised at the time of the initial sales transactions or issuance of vouchers. Revenue is recognised when the points or vouchers are redeemed by customer or expire.

6. INVESTMENT IN SUBSIDIARIES

	The Company	
	2025 RM	2024 RM
Unquoted shares, at cost	**31,976,648**	4,498

The details of the subsidiaries are as follows:-

Name of Subsidiaries	Principal Place of Business and Country of Incorporate	Percentage of Issued Share Capital Held by Parent		Principal Activities
		2025	2024	
Oriental Kopi Group Sdn. Bhd. ("OKG")	Malaysia	**100%**	100%	Investment holding
Oriental Kopi Global Pte. Ltd. ("Oriental Kopi Global")^	Singapore	**100%**	100%	Investment holding

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

6. INVESTMENT IN SUBSIDIARIES (CONT'D)

The details of the subsidiaries are as follows (cont'd):-

Name of Subsidiaries	Principal Place of Business and Country of Incorporate	Percentage of Issued Share Capital Held by Parent		Principal Activities
		2025	2024	
Subsidiaries of OKG				
Oriental Coffee International Sdn. Bhd. ("OCI")	Malaysia	**100%**	-	Distribution of packaged food
Oriental Coffee (SP) Sdn. Bhd. ("OCSP")	Malaysia	**100%**	-	Cafe operation
Oriental Coffee (KL) Sdn. Bhd. ("OCKL")	Malaysia	**100%**	-	Cafe operation
Oriental Coffee (TRZ) Sdn. Bhd. ("OCTRZ")	Malaysia	**100%**	-	Cafe operation
Oriental Coffee (BKT) Sdn. Bhd. ("OCBKT")	Malaysia	**100%**	-	Cafe operation
Oriental Coffee (SK) Sdn. Bhd. ("OCSK")	Malaysia	**100%**	-	Cafe operation
Oriental Elite International Sdn. Bhd. ("OEI")	Malaysia	**100%**	-	Cafe operation
Oriental Coffee (Suria) Sdn. Bhd. ("OCSURIA")	Malaysia	**100%**	-	Cafe operation
Oriental Coffee (Gateway) Sdn. Bhd. ("OCG")	Malaysia	**100%**	-	Cafe operation
Oriental Coffee (CS) Sdn. Bhd. ("OCCS")	Malaysia	**100%**	-	Cafe operation
Oriental Coffee (Puchong) Sdn. Bhd. ("OCP")	Malaysia	**100%**	-	Cafe operation
Oriental Sun (PBJ) Sdn. Bhd. ("OSPBJ")	Malaysia	**100%**	-	Cafe operation

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

6. INVESTMENT IN SUBSIDIARIES (CONT'D)

The details of the subsidiaries are as follows (cont'd):-

Name of Subsidiaries	Principal Place of Business and Country of Incorporate	Percentage of Issued Share Capital Held by Parent		Principal Activities
		2025	2024	
Subsidiaries of OKG (Cont'd)				
Oriental Coffee (TC) Sdn. Bhd. ("OCTC")	Malaysia	**100%**	-	Cafe operation
Oriental Sun International Sdn. Bhd. ("OSI")	Malaysia	**100%**	-	Cafe operation

^ This subsidiary was audited by other firm of chartered accountants.

(a) In previous financial period, the Company acquired 100% equity interests in OKG for a cash consideration of RM1,000.

(b) In previous financial period, the Company incorporated a wholly-owned subsidiary, Oriental Kopi Global with an issued and paid-up capital of SGD1,000.

(c) During the financial year, OKG, a wholly owned subsidiary of the Company, completed the acquisition of subsidiaries as disclosed in Note 36 to the financial statements.

7. INVESTMENT IN A JOINT VENTURE

	The Group	
	2025 RM	2024 RM
Unquoted shares, at cost	**2,014,410**	1,023,510
Share of post acquisition profit/(losses)	**115,135**	(56,460)
Share at post acquisition reserve	**(56,056)**	-
	2,073,489	967,050

The details of the joint venture are as follows:-

Name of Joint Venture	Principal Place of Business and Country of Incorporate	Percentage of Ownership		Principal Activity
		2025	2024	
Held through Oriental Kopi Global				
Paradise Oriental Pte. Ltd.	Singapore	**30%**	30%	Cafe operation

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

7. INVESTMENT IN A JOINT VENTURE (CONT'D)

(a) The joint arrangement is structured through a separate vehicle which provides the Group a right to the net assets of the entities. Accordingly, this investment is classified as joint venture.

(b) The Group has determined that it has a joint control over the investee considering that strategic and financial decisions of the relevant activities of the investee require unanimous consent by all shareholders.

Summarised financial information has not been presented as the joint venture are not individually material to the Group.

8. PROPERTY, PLANT AND EQUIPMENT

	At 1.10.2024 RM	Additions (Note 30(a)) RM	Disposals RM	Written off (Note 26) RM	Reclassification RM	Depreciation Charges (Note 26) RM	At 30.9.2025 RM
The Group							
2025							
Carrying Amount							
Furniture, fittings and renovation	**19,420,735**	**20,454,147**	**(7,253)**	**(116,296)**	**1,710,536**	**(7,404,297)**	**34,057,572**
Kitchen equipment	**4,575,688**	**4,977,361**	**-**	**(22,386)**	**9,024**	**(1,847,734)**	**7,691,953**
Office equipment	**1,294,017**	**1,096,387**	**(1,933)**	**(6,070)**	**10,048**	**(475,939)**	**1,916,510**
Motor vehicles	**3,681,783**	**3,066,134**	**(23,001)**	**-**	**-**	**(1,136,375)**	**5,588,541**
Warehouse equipment	**298,751**	**429,961**	**-**	**-**	**-**	**(121,318)**	**607,394**
Assets under construction	**1,753,747**	**862,020**	**-**	**-**	**(1,729,608)**	**-**	**886,159**
	31,024,721	**30,886,010**	**(32,187)**	**(144,752)**	**-**	**(10,985,663)**	**50,748,129**

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

8. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

	At 1.10.2023 RM	Additions (Note 30(a)) RM	Reclassification RM	Depreciation Charges (Note 26) RM	At 30.9.2024 RM
The Group					
2024					
Carrying Amount					
Furniture, fittings and renovation	12,279,703	10,368,428	1,015,021	(4,242,417)	19,420,735
Kitchen equipment	3,126,099	2,497,843	-	(1,048,254)	4,575,688
Office equipment	971,258	627,170	-	(304,411)	1,294,017
Motor vehicles	1,826,003	2,508,487	-	(652,707)	3,681,783
Warehouse equipment	247,727	127,670	-	(76,646)	298,751
Assets under construction	123,830	2,644,938	(1,015,021)	-	1,753,747
	18,574,620	18,774,536	-	(6,324,435)	31,024,721

	At Cost RM	Accumulated depreciation RM	Net book value RM
2025			
Furniture, fittings and renovation	**48,265,917**	**(14,208,345)**	**34,057,572**
Kitchen equipment	**11,453,373**	**(3,761,420)**	**7,691,953**
Office equipment	**2,958,135**	**(1,041,625)**	**1,916,510**
Motor vehicles	**7,773,252**	**(2,184,711)**	**5,588,541**
Warehouse equipment	**857,986**	**(250,592)**	**607,394**
Assets under construction	**886,159**	**-**	**886,159**
	72,194,822	**(21,446,693)**	**50,748,129**

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

8. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

	At Cost RM	Accumulated depreciation RM	Net book value RM
2024			
Furniture, fittings and renovation	26,589,864	(7,169,129)	19,420,735
Kitchen equipment	6,523,660	(1,947,972)	4,575,688
Office equipment	1,880,407	(586,390)	1,294,017
Motor vehicles	4,767,119	(1,085,336)	3,681,783
Warehouse equipment	428,025	(129,274)	298,751
Assets under construction	1,753,747	-	1,753,747
	41,942,822	(10,918,101)	31,024,721

Included in the property, plant and equipment of the Group was motor vehicles and warehouse equipment held under hire purchase arrangements with a total carrying amount of RM3,772,044 (2024 – RM2,903,024) respectively. These assets have been pledged as security for the hire purchase payables of the Group as disclosed in Note 20 to the financial statements.

9. RIGHT-OF-USE ASSETS

	At 1.10.2024 RM	Additions (Note 30(a)) RM	Derecognition Due to Lease Modification RM	Reassessment/ Modification of Lease (Note 19) RM	Depreciation Charges (Note 26) RM	At 30.9.2025 RM
2025						
Carrying Amount						
Outlets	**65,594,871**	**26,275,279**	**(818,248)**	**1,648,201**	**(16,927,348)**	**75,772,755**
Staff hostels	**-**	**135,561**	**-**	**-**	**(11,868)**	**123,693**
Warehouses and offices	**3,798,357**	**5,660,545**	**(26,986)**	**(1,348,754)**	**(1,610,740)**	**6,472,422**
	69,393,228	**32,071,385**	**(845,234)**	**299,447**	**(18,549,956)**	**82,368,870**

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

9. RIGHT-OF-USE ASSETS (CONT'D)

	At 1.10.2023 RM	Additions (Note 30(a)) RM	Reassessment of restoration cost (Note 30(a)) RM	Derecognition Due to Lease Modification RM	Modification of Lease (Note 19) RM	Depreciation Charges (Note 26) RM	At 30.9.2024 RM
2024							
Carrying Amount							
Outlets	51,469,538	26,185,973	774,820	(2,481,514)	1,518,866	(11,872,812)	65,594,871
Staff hostels	691,442	-	-	(531,636)	-	(159,806)	-
Warehouses and offices	3,669,848	884,721	-	(18,300)	210,040	(947,952)	3,798,357
	55,830,828	27,070,694	774,820	(3,031,450)	1,728,906	(12,980,570)	69,393,228

(a) The Group leases certain outlets, staff hostels, warehouses and office of which the leasing activities are summarised below:-

Outlets	The Group has leased outlets that run 3 (2024 – 3) years, with options to renew the leases after that date. Some leases contain variable lease payments that are based on sales that the Group makes at the outlets.
Warehouses and offices	The Group has leased warehouses and office that run between 1 to 3 (2024 - 1 to 3) years, with options to renew the leases after that date.
Staff hostels	The Group has leased staff hostels that run between 1 to 2 (2024 - Nil) years, with options to renew the leases after that date.

(b) The Group also has several leases with lease terms of 12 months or less and leases of equipment with low value. The Group has applied the 'short-term lease' and 'lease of low-value assets' recognition exemptions for these leases.

(c) The Group has several lease contracts that include extension and termination options. These options are negotiated by management to provide flexibility in managing the portfolio of leased asset and align with the Group's business needs. Management exercises judgement in determining whether these extension and termination options are reasonably certain to be exercised.

(d) The Group will reassess whether it is reasonably certain to exercise the options granted in the lease contracts if there is a significant change in circumstances within its control. During the financial year, the Group has performed a reassessment and the financial effect of revising the lease terms to reflect the effect of not exercising the extension options for certain warehouse and office, included as part of the Reassessment/Modification of Lease, was a decrease in recognised lease liabilities and right-of-use asset of RM1,414,225 (2024 – NIL).

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

10. DEFERRED TAX ASSETS/(LIABILITIES)

	At 1.10.2024 RM	Recognised in Profit or Loss (Note 27) RM	At 30.9.2025 RM
2025			
Deferred Tax Liabilities			
Property, plant and equipment	**(1,107,711)**	**(363,703)**	**(1,471,414)**
Right-of-use assets	**(16,088,100)**	**(2,992,800)**	**(19,080,900)**
	(17,195,811)	**(3,356,503)**	**(20,552,314)**
Deferred Tax Assets			
Lease liabilities	**17,279,100**	**3,293,800**	**20,572,900**
Impairment loss on trade receivables	**50,900**	**-**	**50,900**
Contract liabilities	**82,800**	**123,400**	**206,200**
	17,412,800	**3,417,200**	**20,830,000**
	216,989	**60,697**	**277,686**

	At 1.10.2023 RM	Recognised in Profit or Loss (Note 27) RM	At 30.9.2024 RM
2024			
Deferred Tax Liabilities			
Property, plant and equipment	(715,366)	(392,345)	(1,107,711)
Right-of-use assets	(8,242,600)	(7,845,500)	(16,088,100)
	(8,957,966)	(8,237,845)	(17,195,811)
Deferred Tax Assets			
Lease liabilities	8,635,900	8,643,200	17,279,100
Impairment loss on trade receivables	50,900	-	50,900
Contract liabilities	-	82,800	82,800
	8,686,800	8,726,000	17,412,800
	(271,166)	488,155	216,989

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

10. DEFERRED TAX ASSETS/(LIABILITIES) (CONT'D)

	The Group	
	2025 RM	2024 RM
Presented after appropriate offsetting as followings:-		
Deferred tax liabilities	**-**	(26,011)
Deferred tax assets	**277,686**	243,000
	277,686	216,989

11. INVENTORIES

	The Group	
	2025 RM	2024 RM
Raw materials	**8,939,255**	5,519,244
Merchandise goods	**3,352,829**	1,403,909
	12,292,084	6,923,153
Recognised in profit or loss:-		
Inventories recognised as cost of sales	**194,333,761**	114,596,840

12. TRADE RECEIVABLES

	The Group	
	2025 RM	2024 RM
Trade receivables:-		
- Third parties	**8,232,146**	2,609,404
- Related parties	**1,840**	-
	8,233,986	2,609,404
Allowance for impairment loss	**(212,005)**	(212,005)
	8,021,981	2,397,399
Allowance for impairment losses:-		
At 1 October/30 September	**212,005**	212,005

The Group's normal trade credit terms range from 30 to 60 (2024 - 30 to 60) days.

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

13. OTHER RECEIVABLES, DEPOSITS AND PREPAYMENTS

	The Group		The Company	
	2025 RM	2024 RM	2025 RM	2024 RM
Other receivables	**589,103**	159,277	**-**	-
Advances to suppliers	**4,361,243**	3,803,689	**-**	-
Deposits	**13,260,695**	6,338,315	**1,300**	300
Deposit paid for acquisition of property (Note 30(a))	**2,300,000**	-	**-**	-
Prepayments	**2,341,305**	623,334	**-**	451
	22,852,346	10,924,615	**1,300**	751

(a) The advances to suppliers are unsecured and interest-free. The amount will be offset against future purchases and/or services from the suppliers.

(b) The deposits mainly consist of security deposits paid for leases of outlets and warehouses.

14. AMOUNT OWING BY(TO) RELATED PARTIES

	The Company	
	2025 RM	2024 RM
Amount owing by related parties		
Current		
Non-trade balances		
- Subsidiaries	**312,593**	-
Amount owing to related parties		
Current		
Non-trade balances		
- Subsidiaries	**6,885,995**	-
- A related party	**-**	64,308
	6,885,995	64,308

The non-trade balances owing by/(to) subsidiaries and a related party in which the directors have substantial financial interest represents unsecured advances and payment made on behalf which bore interest rates ranging from 4.71% to 5.20% (2024 - 5.26% to 5.48%) per annum. The amount owing is to be settled by cash.

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

15. SHORT-TERM INVESTMENTS

	The Group		The Company	
	2025 RM	2024 RM	2025 RM	2024 RM
Money market funds, at fair value	**102,259,906**	-	**102,259,906**	-

The funds mainly invest into money market instruments and short-term deposits. There is no maturity date for money market funds and the fund is redeemable at any point in time.

16. FIXED DEPOSIT WITH A LICENSED BANK

(a) The fixed deposit with a licensed bank of the Group at the end of the reporting period bore effective interest rate of 2.30% to 2.50% (2024 - 2.30% to 2.50) per annum. The fixed deposit has maturity period of 1 month (2024 – 1 month).

(b) The fixed deposit with a licensed bank of the Group at the end of the reporting period of RM472,606 (2024 – RM467,645) has been pledged to a licensed bank as security for banking facilities granted to the Group.

17. SHARE CAPITAL AND INVESTED CAPITAL

(a) Share Capital

	The Group/The Company			
	2025	2024	2025	2024
	Number of Shares		RM	RM
Issued And Fully Paid-Up				
Ordinary Shares				
At the beginning of the financial year/At the date of incorporation	**1,000**	1,000	**1,000**	1,000
Issuance of new shares:				
- acquisition of subsidiaries	**1,581,898,000**	-	**31,796,150**	-
- public issue	**418,101,000**	-	**183,964,440**	-
- share issuance expenses	**-**	-	**(4,740,880)**	-
At end of financial year/period	**2,000,000,000**	1,000	**211,020,710**	1,000

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

17. SHARE CAPITAL AND INVESTED CAPITAL (CONT'D)

(a) Share Capital (Cont'd)

(a) The holders of ordinary shares are entitled to receive dividends as and when declared by the Company and are entitled to one vote per ordinary share at meetings of the Company. The ordinary shares have no par value.

(b) During the year, the Company increased its issued and paid-up share capital from RM1,000 to RM211,020,710 by way of:-

(i) Issuance of 1,581,898,000 new Shares in aggregate at an issue price of RM0.0201 per share for a total consideration of RM31,796,150 for acquisition of subsidiaries as disclosed in Note 36(a) to the financial statements.

(ii) Issuance of 418,101,000 new ordinary shares at an issue price of RM0.44 per ordinary share for a total consideration of RM183,964,440 (before deducting share issuance expenses of RM4,740,880 directly attributable to public issue) pursuant to the Public Issue as disclosed in Note 36(b) to the financial statements.

The new ordinary shares issued rank equally in all respects with the existing ordinary shares of the Company.

(b) Invested Capital

	The Group			
	2025	2024	2025	2024
	Number of Shares		RM	RM
Issued And Fully Paid-Up				
Ordinary Shares				
At the beginning of the financial year	**15,663,755**	15,205,600	**15,902,688**	15,096,533
Issuance of new shares	**-**	458,155	**-**	806,155
Acquisition of subsidiaries	**(15,663,755)**	-	**(15,902,688)**	-
At end of the financial year	**-**	15,663,755	**-**	15,902,688

Invested capital for the financial year ended 30 September 2024 represents the aggregate number of issued and fully paid-up ordinary shares of combining entities within the Group. During the financial year, the amount was reversed pursuant to the completion of the acquisition of subsidiaries.

18. MERGER DEFICIT

The merger deficit arise from the difference between carrying value of the investment and the nominal value of the shares of a subsidiary upon consolidation under merger accounting principles.

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

19. LEASE LIABILITIES

	The Group	
	2025 RM	2024 RM
At 1 October	**71,996,566**	57,525,064
Additions (Note 30(a))	**31,321,490**	26,330,929
Derecognition due to lease modification (Note 30(b))	**(937,381)**	(3,038,318)
Interest expense recognised in profit or loss (Note 26)	**4,137,430**	3,197,035
Changes due to lease modification (Note 9 and Note 30(b))	**299,447**	1,728,906
Repayment of principal (Note 30(b))	**(15,760,988)**	(10,601,681)
Repayment of interest expense (Note 30(b))	**(4,189,096)**	(3,145,369)
At 30 September	**86,867,468**	71,996,566
Analysed by:-		
Current liabilities	**20,115,767**	14,409,282
Non-current liabilities	**66,751,701**	57,587,284
	86,867,468	71,996,566

20. HIRE PURCHASE PAYABLES

	The Group	
	2025 RM	2024 RM
Minimum hire purchase payments:		
- not later than 1 year	**917,672**	665,544
- later than 1 year and not later than 5 years	**2,651,948**	2,056,969
- later than 5 years	**16,130**	78,904
	3,585,750	2,801,417
Less: Future finance charges	**(376,175)**	(332,092)
Present value of hire purchase payables	**3,209,575**	2,469,325
Analysed by:-		
Current liabilities	**761,131**	540,060
Non-current liabilities	**2,448,444**	1,929,265
	3,209,575	2,469,325

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

20. HIRE PURCHASE PAYABLES (CONT'D)

(a) The hire purchase payables of the Group are secured by the Group's motor vehicles under the hire purchase arrangements as disclosed in Note 8 to the financial statements. The hire purchases arrangements are expiring within 2 to 6 (2024 – 3 to 7) years.

(b) In the previous financial year, certain hire purchase payables of the Group are secured by the personal guarantees from certain directors of the Group.

(c) The hire purchase payables of the Company at the end of the reporting period bore effective interest rate range from 3.32% to 6.75% (2024 – 3.32% to 6.75%).

21. PROVISION FOR RESTORATION

	The Group	
	2025 RM	**2024 RM**
At 1 October	**2,359,585**	951,000
Provision made during the financial year	**749,895**	1,514,585
Termination of lease	**(72,000)**	(106,000)
At 30 September	**3,037,480**	2,359,585

Under certain property lease arrangements, the Group has an obligation to dismantle and remove structures on certain sites and restore those sites at the end of the lease terms to an acceptable condition consistent with the lease arrangement.

The provisions are estimated using the assumption that removal and restoration will only take place upon expiry of the lease terms.

While the provisions are based on the best estimates of future costs and the economic lives of the affected assets, there is uncertainty regarding both the amount and timing of incurring these costs. All the estimates are reviewed on an annual basis or more frequently, where there is indication of a material change.

Provision for restoration costs is classified as non-current liabilities unless the remaining lease period of leases, for which the restoration is required, expires within 12 months after the reporting date.

22. TRADE PAYABLES

The normal trade credit terms granted to the Group is 30 to 60 (2024 – 30 to 60) days.

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

23. OTHER PAYABLES AND ACCRUALS

	The Group		The Company	
	2025 RM	2024 RM	2025 RM	2024 RM
Other payables	**4,606,238**	2,312,095	**66,290**	21,105
Unpaid balance for acquisition of property, and equipment	**4,668,549**	195,106	**-**	-
Dividends payables	**-**	21,000,000	**-**	-
Service tax payables	**3,440,312**	2,295,156	**-**	-
	12,715,099	25,802,357	**66,290**	21,105
Accruals	**13,441,686**	8,298,786	**48,000**	3,000
	26,156,785	34,101,143	**114,290**	24,105

The other payables mainly represent the amount owing to the service provider for cleaning services and worker management services which include payroll services, arrangements for accommodation, transportation, medical and training.

24. CONTRACT LIABILITIES

Loyalty Membership Programme

	The Group	
	2025 RM	2024 RM
At 1 October	**345,000**	-
Provision made during the financial year	**514,000**	345,000
At 30 September	**859,000**	345,000

Contract liabilities represent the deferral in the recognition of revenue for cash vouchers and membership points under the loyalty membership programme that are expected to be redeemed. It also represents the aggregate amount of the transaction price allocated to the performance obligations that are partially unsatisfied as at the end of the reporting period. The amount of sale proceeds apportioned to contract liabilities is estimated based on the historical redemption pattern for the cash vouchers and the stand-alone selling price of the merchandise to be redeemed by using the membership points.

The contract liabilities will only be recognised to profit and loss when the cash vouchers or membership points are redeemed or upon expiry of the redemption period.

As the expiry dates of the cash vouchers and membership points are within one year, the Group applies the practical expedient not to disclose the information pertaining to the timing of revenue recognition from the remaining performance obligations.

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

25. REVENUE

	The Group	
	2025 RM	2024 RM
Revenue from Contracts with Customers		
Recognised at a point in time		
Operation of cafe chain		
- Food and beverage services	**355,929,334**	224,913,419
- In-store sales of packaged foods	**62,643,484**	35,965,855
	418,572,818	260,879,274
Distribution of packaged goods	**29,135,159**	11,515,320
Sales of material, consumable and equipment	**3,209,518**	4,884,494
	450,917,495	277,279,088

26. PROFIT/(LOSS) BEFORE TAXATION

	The Group		The Company	
	1.10.2024 to 30.9.2025 RM	1.10.2023 to 30.9.2024 RM	1.10.2024 to 30.9.2025 RM	23.2.2024 to 30.9.2024 RM
Profit/(loss) before taxation is arrived at after charging:-				
Auditors' remuneration				
- audit fees	**361,508**	242,000	**38,000**	3,000
- non-audit fees	**5,000**	-	**5,000**	-
Depreciation:				
- property, plant and equipment (Note 8)	**10,985,663**	6,324,435	**-**	-
- right-of-use assets (Note 9)	**18,549,956**	12,980,570	**-**	-
Staff costs (including other key management personnel as disclosed in Note 31)				
- short term employee benefit	**73,581,997**	39,840,628	**-**	-
- defined contribution plan	**2,972,802**	1,582,275	**-**	-
Interest expenses on financial liabilities that are not at fair value through profit or loss	**145,432**	76,782	**31,931**	1,334
Interest expense on lease liabilities (Note 19)	**4,137,430**	3,197,035	**-**	-
Loss on foreign exchange:				
- realised	**-**	1,198	**-**	-
Lease expenses:				
- Short-term leases	**532,086**	257,715	**-**	-
- Low-value assets	**194,816**	107,319	**-**	-
- variable lease payment	**25,557,014**	15,929,758	**-**	-
Listing expenses:				
- non-audit fees paid/payable to auditor	**127,800**	250,000	**-**	-
- other listing expenes	**1,255,826**	1,670,000	**-**	-
Property, plant and equipment written-off (Note 8)	**144,752**	-	**-**	-

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

26. PROFIT/(LOSS) BEFORE TAXATION (CONT'D)

	The Group		The Company	
	1.10.2024 to 30.9.2025 RM	1.10.2023 to 30.9.2024 RM	1.10.2024 to 30.9.2025 RM	23.2.2024 to 30.9.2024 RM
after (crediting):-				
Rental income	**-**	(5,250)	**-**	-
Gain on lease modification	**(95,347)**	(112,868)		
Gain on disposal of property, plant and equipment	**(38,560)**	-	**-**	-
Gain on foreign exchange:				
- realised	**(2,452)**	-	**-**	-
Interest income on financial assets measured at amortised cost	**(3,441,049)**	(921,716)	**(2,016,242)**	-
Income distribution from short-term investments	**(295,809)**	-	**(295,809)**	-
Fair value gain on short-term investments	**(2,120,881)**	-	**(2,120,881)**	-

27. INCOME TAX EXPENSE

	The Group		The Company	
	1.10.2024 to 30.9.2025 RM	1.10.2023 to 30.9.2024 RM	1.10.2024 to 30.9.2025 RM	23.2.2024 to 30.9.2024 RM
Income tax expenses	**22,252,835**	15,050,387	**361,811**	-
Under/(Over)provision in the previous financial year	**464,831**	(171,077)	**-**	-
	22,717,666	14,879,310	**361,811**	-
Deferred tax (Note 10):				
- origination and reversal of temporary differences	**(42,797)**	(371,655)	**-**	-
- overprovision in the previous financial year	**(17,900)**	(116,500)	**-**	-
	(60,697)	(488,155)	**-**	-
	22,656,969	14,391,155	**361,811**	-

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

27. INCOME TAX EXPENSE (CONT'D)

A reconciliation of tax expense applicable to the profit/(loss) before taxation at the statutory tax rate to tax expense at the effective tax rate of the Group and the Company is as follows:-

	The Group		The Company	
	1.10.2024 to 30.9.2025 RM	1.10.2023 to 30.9.2024 RM	1.10.2024 to 30.9.2025 RM	23.2.2024 to 30.9.2024 RM
Profit/(Loss) before taxation	**83,409,387**	57,522,820	**3,720,626**	(83,164)
Tax at the statutory tax rate of 24%	**20,018,253**	13,805,477	**892,950**	(19,959)
Tax effects of:-				
Reduction in tax rate on small scale companies	**(534,001)**	(580,967)	**-**	-
Non-deductible expenses	**3,361,198**	1,564,331	**102,961**	19,959
Non-taxable gain	**(635,412)**	(1,709)	**(634,100)**	
Utilisation of deferred tax assets previously not recognised	**-**	(108,400)	**-**	-
Under/(Over)provision of income tax in the previous financial year	**464,831**	(171,077)	**-**	-
Overprovision of deferred tax in the previous financial year	**(17,900)**	(116,500)	**-**	-
	22,656,969	14,391,155	**361,811**	-

The corporate tax rate of the certain subsidiaries on the first RM150,000 (2024 – RM150,000) of chargeable income is 15% (2024 - 15%). The tax rate applicable to the next RM450,000 (2024 – RM 450,000) is 17% (2024 – 17%). The tax rate applicable to the balance of the chargeable income is 24% (2024 - 24%).

28. EARNINGS PER SHARE

The basic earnings per share is calculated by dividing the consolidated profit attributable to owners of the Company by the weighted average number of ordinary shares in issue during the financial year.

	The Group	
	2025 RM	2024 RM
Profit attributable to owners of the Company (RM)	**60,752,418**	43,131,662
Weighted average number of ordinary shares in issue	**1,868,269,548**	1,581,899,000
Basic earning per share (sen)	**3.25**	2.73

The Company has not issued any dilutive potential ordinary shares and hence, the diluted earnings per share is equal to the basic earnings per share.

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

29. DIVIDENDS

Financial Year Ended ("FYE") 30 September 2024

Company	Related to	Type of dividend	Dividend per share	Amount
			RM	RM
OCI	FYE 2023	Interim dividend	0.12	300,000
	FYE 2024	Interim dividend	1.00	2,500,000
OCSK	FYE 2023	Interim dividend	0.67	1,000,000
	FYE 2024	Interim dividend	1.67	2,500,000
OSPBJ	FYE 2023	Interim dividend	0.27	400,000
	FYE 2024	Interim dividend	1.33	2,000,000
OCKL	FYE 2023	Interim dividend	0.41	500,000
	FYE 2024	Interim dividend	2.04	2,500,000
OEI	FYE 2023	Interim dividend	0.19	300,000
	FYE 2024	Interim dividend	2.21	3,500,000
OCSP	FYE 2023	Interim dividend	0.36	500,000
	FYE 2024	Interim dividend	2.50	3,500,000
OCTC	FYE 2024	Interim dividend	4.00	2,000,000
OCCS	FYE 2024	Interim dividend	5.00	2,500,000
				24,000,000

The above dividends were paid by the subsidiaries to the shareholders of the respective subsidiaries prior to the internal restructuring for the initial public offering.

On 25 November 2025, the Group announced an interim dividend of RM0.01 per share in respect of the current financial year ended 30 September 2025 and paid on 9 January 2026.

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

30. CASH FLOW INFORMATION

(a) The cash disbursed for the purchase of property, plant and equipment and the addition of right-of-use assets are as follows:-

	The Group	
	2025 RM	**2024 RM**
Property, plant and equipment		
Cost of property, plant and equipment acquired (Note 8)	**30,886,010**	18,774,536
Less: Acquired through hire purchase arrangements (Note 30(b))	**(1,402,000)**	(1,777,800)
Less: Other payables - balances remained unpaid at financial year end (Note 23)	**(4,668,549)**	(195,106)
Add: Payments in respect of previous financial year's purchases	**195,106**	308,665
Add: Deposit paid for acquisition of property (Note 13)	**2,300,000**	-
	27,310,567	17,110,295

	The Group	
	2025 RM	**2024 RM**
Right-of-use assets		
Cost of right-of-use assets acquired (Note 9)	**32,071,385**	27,070,694
Less: Addition of new lease liabilities (Note 19 and Note 30(b))	**(31,321,490)**	(26,330,929)
Less: Reassessment of restoration cost (Note 9)	**-**	774,820
Less: Provision of restoration cost	**(749,895)**	(1,514,585)
	-	-

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

30. CASH FLOW INFORMATION (CONT'D)

(b) The reconciliations of liabilities arising from financing activities are as follows:-

	Lease Liabilities RM	Hire Purchase Payables RM	Total RM
The Group			
2025			
At 1 October	**71,996,566**	**2,469,325**	**74,465,891**
Changes in Financing Cash Flows			
Repayment of principal	**(15,760,988)**	**(661,750)**	**(16,422,738)**
Repayment of interests	**(4,189,096)**	**(145,432)**	**(4,334,528)**
	(19,950,084)	**(807,182)**	**(20,757,266)**
Other Changes			
Acquisition of property, plant and equipment (Note 30(a))	**-**	**1,402,000**	**1,402,000**
Acquisition of new leases (Note 19 and Note 30(a))	**31,321,490**	**-**	**31,321,490**
Derecognition due to lease modification (Note 19)	**(937,381)**	**-**	**(937,381)**
Modification of lease (Note 19)	**299,447**	**-**	**299,447**
Interest expenses recognised in profit or loss (Note 26)	**4,137,430**	**145,432**	**4,282,862**
	34,820,986	**1,547,432**	**36,368,418**
At 30 September	**86,867,468**	**3,209,575**	**90,077,043**

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

30. CASH FLOW INFORMATION (CONT'D)

(b) The reconciliations of liabilities arising from financing activities are as follows (Cont'd):-

	Lease Liabilities RM	Hire Purchase Payables RM	Total RM
The Group			
2024			
At 1 October	57,525,064	984,253	58,509,317
Changes in Financing Cash Flows			
Repayment of principal	(10,601,681)	(292,728)	(10,894,409)
Repayment of interests	(3,145,369)	(76,782)	(3,222,151)
	(13,747,050)	(369,510)	(14,116,560)
Other Changes			
Acquisition of property, plant and equipment (Note 30(a))	-	1,777,800	1,777,800
Acquisition of new leases (Note 19 and Note 30(a))	26,330,929	-	26,330,929
Derecognition due to lease modification (Note 19)	(3,038,318)	-	(3,038,318)
Modification of lease (Note 19)	1,728,906	-	1,728,906
Interest expenses recognised in profit or loss (Note 26)	3,197,035	76,782	3,273,817
	28,218,552	1,854,582	30,073,134
At 30 September	71,996,566	2,469,325	74,465,891

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

30. CASH FLOW INFORMATION (CONT'D)

(b) The reconciliations of liabilities arising from financing activities are as follows (Cont'd):-

	Amount owing to related parties RM
The Company	
2025	
At 1 October	**64,308**
Changes in Financing Cash Flows	
Advances from subsidiaries	**10,057,342**
Repayment to subsidiaries	**(3,267,586)**
	6,789,756
Other Changes	
Interest expenes recognised in profit or loss (Note 26)	**31,931**
At 30 September	**6,885,995**

	Amount owing to related parties RM
The Company	
2024	
At 23 February (Date of incorporation)	-
Changes in Financing Cash Flows	
Advance from a related party	62,974
Other Changes	
Interest expenses recognised in profit or loss (Note 26)	1,334
At 30 September	64,308

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

30. CASH FLOW INFORMATION (CONT'D)

(c) The cash outflows for leases as a lessee are as follows:-

	The Group	
	2025 RM	2024 RM
Payment of short-term leases	**532,086**	257,715
Payment of low-value assets	**194,816**	107,319
Variable lease payments not included in the measurement of lease liabilities	**25,557,014**	15,929,758
Interest paid on lease liabilities	**4,189,096**	3,145,369
Payment of lease liabilities	**15,760,988**	10,601,681
	46,234,000	30,041,842

(d) The cash and cash equivalents comprise the following:-

	The Group		The Company	
	2025 RM	2024 RM	2025 RM	2024 RM
Cash and bank balances	**149,003,763**	58,957,862	**87,056,068**	1,000
Fixed deposits with licensed banks	**472,606**	467,645	**-**	-
	149,476,369	59,425,507	**87,056,068**	1,000
Less: Fixed deposits pledged to licensed banks (Note 16)	**(472,606)**	(467,645)	**-**	-
	149,003,763	58,957,862	**87,056,068**	1,000

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

31. KEY MANAGEMENT PERSONNEL COMPENSATION

The key management personnel of the Group and of the Company include executive directors and non-executive directors of the Company and certain members of senior management of the Group and of the Company.

The key management personnel compensation during the financial year are as follows:-

	The Group		The Company	
	2025 RM	**2024 RM**	**2025 RM**	**2024 RM**
(a) Directors				
Directors of the Group				
Short-term employee benefits:				
- fees	**124,000**	-	**124,000**	-
- salaries, bonuses and other benefits	**1,714,177**	1,024,475	**20,000**	-
	1,838,177	1,024,475	**144,000**	-
Defined contribution plan	**202,800**	122,520	**-**	-
Total directors' remuneration	**2,040,977**	1,146,995	**144,000**	-
(b) Other Key Management Personnel				
Short-term employee benefits	**1,033,763**	859,768	**-**	-
Defined contribution plan	**122,928**	102,356	**-**	-
Total key management personnel compensation	**1,156,691**	962,124	**-**	-

The estimated monetary value of benefits-in-kind provided by the Group to the directors of the Company were RM45,950 (2024 - RM21,074).

32. RELATED PARTY DISCLOSURES

a) Holding Company, Subsidiaries and Ultimate Controlling Party

The holding company is disclosed in Note 2 to the financial statements.

The subsidiaries are disclosed in Note 6 to the financial statements.

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

32. RELATED PARTY DISCLOSURES (CONT'D)

b) Significant Related Party Transactions and Balances

In addition to the related party transactions information disclosed in the statements of cash flows, the Group also carried out the following significant transactions with the related parties during the financial year:-

	The Group	
	2025 RM	**2024 RM**
Companies in which the directors have financial interests		
Purchase of equipment	**34,915**	203,906
Lease payments for business premises	**525,000**	440,000
Sales of material and consumable goods	**(10,048)**	(4,758,379)
Sales of packaged food	**(483,057)**	(310,492)

The significant outstanding balances of the related parties (including the allowance for impairment loss made) together with their terms and conditions are disclosed in Notes 12 and 14 to the financial statements.

33. OPERATING SEGMENTS

Operating segments are prepared in a manner consistent with the internal reporting provided to the Managing Director as its chief operating decision maker in order to allocate resources to segments and to assess their performance on a quarterly basis. For management purposes, the Group is organised into business units based on their business model.

The Group is organised into 3 main reportable segments as follows:-

- Operation of cafe chain - Operation of *Oriental Kopi* cafe chain where the cafes provide food and beverage services and sales of own brands of packaged foods.
- Distribution of packaged foods - Distribution of own brands of packaged food to resellers, including wholesalers and retailers, through our website and third party platforms.
- Others - Involved in group level corporate services, sales of material, consumables and equipments

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

33. OPERATING SEGMENTS (CONT'D)

33.1 BUSINESS SEGMENTS

	Operation of cafe chain RM	Distribution of packaged foods RM	Others RM	Consolidation Adjustments RM	The Group RM
2025					
Revenue					
External sales	**418,572,818**	**29,135,159**	**3,209,518**	**-**	**450,917,495**
Inter-segment revenue	**(3,287)**	**34,166,199**	**132,974,942**	**(167,137,854)**	**-**
	418,569,531	**63,301,358**	**136,184,460**	**(167,137,854)**	**450,917,495**
Results					
Segment profit before interest and taxation	**70,595,258**	**4,734,299**	**13,972,820**	**(1,781,723)**	**87,520,654**
Finance costs	**(4,529,266)**	**(190,451)**	**(517,256)**	**954,111**	**(4,282,862)**
Share of joint venture profit	**171,595**	**-**	**-**	**-**	**171,595**
Consolidated profit before taxation	**66,237,587**	**4,543,848**	**13,455,564**	**(827,612)**	**83,409,387**
Other information					
Depreciation of property, plant and equipment	**9,520,138**	**223,506**	**1,297,001**	**(54,982)**	**10,985,663**
Depreciation of right-of-use assets	**17,542,024**	**316,904**	**691,028**	**-**	**18,549,956**
Property, plant and equipment written off	**144,752**	**-**	**-**	**-**	**144,752**
Gain of disposal of property, plant and equipment	**-**	**(12,124)**	**(26,436)**	**-**	**(38,560)**
Gain on foreign exchange - realised	**-**	**(771)**	**(1,681)**	**-**	**(2,452)**
Gain on lease modification	**(95,347)**	**-**	**-**	**-**	**(95,347)**
Total interest expense on financial liabilities that are not at fair value through profit or loss	**577,006**	**132,232**	**390,305**	**(954,111)**	**145,432**
Interest expense on lease liabilities	**3,952,260**	**58,219**	**126,951**	**-**	**4,137,430**
Interest income	**(2,210,207)**	**(52,982)**	**(2,131,971)**	**954,111**	**(3,441,049)**
Lease expenses:					
- Short-term leases	**428,959**	**32,424**	**70,703**	**-**	**532,086**
- Low-value assets	**190,319**	**1,414**	**3,083**	**-**	**194,816**
- Variable lease payment	**25,261,578**	**-**	**-**	**295,436**	**25,557,014**
Income distribution from short-term investment	**-**	**-**	**(295,809)**	**-**	**(295,809)**
Fair value gain on short-term investments	**-**	**-**	**(2,120,881)**	**-**	**(2,120,881)**

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

33. OPERATING SEGMENTS (CONT'D)

33.1 BUSINESS SEGMENTS (CONT'D)

	Operation of cafe chain RM	Distribution of packaged foods RM	Consolidation Others RM	Adjustments RM	The Group RM
2025					
Assets					
Segment assets	**216,111,905**	**12,162,989**	**250,279,142**	**(48,460,862)**	**430,093,174**
Unallocated assets:					
- current tax assets					**566,243**
- deferred tax assets					**277,686**
Consolidated total assets					**430,937,103**
Addition to non-current assets other than deferred tax assets are:-					
Property, plant and equipment	**25,369,611**	**1,319,215**	**4,456,276**	**(259,092)**	**30,886,010**
Right-of-use assets	**27,451,202**	**1,475,558**	**3,144,625**	**-**	**32,071,385**
Liabilities					
Segment liabilities	**112,060,145**	**6,683,204**	**23,810,832**	**(15,231,318)**	**127,322,863**
Unallocated liabilities:					
- current tax liabilities					**10,118,348**
Consolidated total liabilities					**137,441,211**

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

33. OPERATING SEGMENTS (CONT'D)

33.1 BUSINESS SEGMENTS (CONT'D)

	Operation of cafe chain RM	Distribution of packaged foods RM	Others RM	Consolidation Adjustments RM	The Group RM
2024					
Revenue					
External sales	260,879,274	11,515,320	4,884,494	-	277,279,088
Inter-segment revenue	2,055	17,938,064	83,575,603	(101,515,722)	-
	260,881,329	29,453,384	88,460,097	(101,515,722)	277,279,088
Results					
Segment profit before interest and taxation	56,135,020	1,488,321	4,486,314	(1,256,561)	60,853,094
Share of joint venture loss	(29,626)	-	-	(26,834)	(56,460)
Finance costs	(3,724,604)	(73,803)	(238,642)	763,232	(3,273,817)
Consolidated profit before taxation	52,380,790	1,414,518	4,247,672	(520,163)	57,522,817
Other information					
Depreciation of property, plant and equipment	5,544,334	197,280	608,035	(25,214)	6,324,435
Depreciation of right-of-use assets	12,286,968	170,571	525,713	(2,682)	12,980,570
Depreciation of Investment properties	24,551	-	-	(24,551)	-
Gain on lease modification	(159,955)	(962)	(2,966)	51,015	(112,868)
Total interest expense on financial liabilities that are not at fair value through profit or loss	655,512	42,043	140,754	(761,527)	76,782
Interest expense on lease liabilities	3,069,092	31,760	97,888	(1,705)	3,197,035
Interest income	(1,545,429)	(33,760)	(104,054)	761,527	(921,716)
Rental income	(33,250)	-	-	28,000	(5,250)
Loss on foreign exchange - realised	-	293	905	-	1,198
Lease expenses:-					
- Short-term leases	180,265	18,973	58,477	-	257,715
- Low-value assets	103,519	931	2,869	-	107,319
- Variable lease payment	15,929,758	-	-	-	15,929,758

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

33. OPERATING SEGMENTS (CONT'D)

33.1 BUSINESS SEGMENTS (CONT'D)

	Operation of cafe chain RM	Distribution of packaged foods RM	Others RM	Consolidation Adjustments RM	The Group RM
2024					
Assets					
Segment assets	166,983,512	5,384,610	17,604,303	(8,916,752)	181,055,673
Unallocated assets:					
- current tax assets					177,280
- deferred tax assets					243,000
Consolidated total assets					181,475,953
Addition to non-current assets other than deferred tax assets are:-					
Property, plant and equipment	16,015,140	704,070	2,170,001	(114,675)	18,774,536
Right-of-use assets	27,070,694	-	-	-	27,070,694
Liabilities					
Segment liabilities	108,654,651	3,766,253	12,752,517	(8,160,210)	117,013,211
Unallocated liabilities:					
- current tax liabilities					10,916,817
- deferred tax liabilities					26,011
Consolidated total liabilities					127,956,039

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

33. OPERATING SEGMENTS (CONT'D)

33.2 GEOGRAPHICAL INFORMATION

Revenue from operation of cafe chain is wholly generated from Malaysia, while revenue from distribution of packaged food is classified based on the country which customers are located.

Non-current assets are determined according to the country where these assets are located. The amounts of non-current assets do not include deferred tax assets.

	Revenue		Non-current Assets	
	2025 RM	2024 RM	2025 RM	2024 RM
The Group				
Singapore	**5,653,104**	324,923	**2,073,489**	967,050
Malaysia	**445,264,391**	276,954,165	**133,116,999**	100,417,949
	450,917,495	277,279,088	**135,190,488**	101,384,999

33.3 MAJOR CUSTOMERS

There is no single customer that contributed 10% or more to the Group's revenue.

34. CAPITAL COMMITMENTS

	The Group	
	2025 RM	2024 RM
Purchase of property, plant and equipment	**20,700,000**	-

On 19 June 2025, the Group entered into a letter of offer for the proposed acquisition of a factory lot at Puchong, Selangor for a cash consideration of RM23,000,000. As of the end of the financial year, 10% deposit of RM2,300,000 had been paid to the vendor.

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

35. FINANCIAL INSTRUMENTS

The activities of the Group and the Company are exposed to a variety of market risks (including foreign currency risk, interest rate risk and equity price risk), credit risk and liquidity risk. The overall financial risk management policy focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Group and the Company.

35.1 FINANCIAL RISK MANAGEMENT POLICIES

The policies in respect of the major areas of treasury activity are as follows:-

(a) Market Risk

(i) Foreign Currency Risk

Any reasonably possible change in the foreign currency exchange rates at the end of the reporting period against the respective functional currencies of the entities within the Group does not have a material impact on the profit after taxation and equity of the Group and hence, no sensitivity analysis is presented.

(ii) Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group's policy is to obtain the most favourable interest rates available and by maintaining a balanced portfolio mix of fixed and floating rate borrowings. The exposure to interest rate risk arises mainly from amount owing to subsidiaries which subject to the variable interest rates.

The Group's fixed rate borrowings are carried at amortised cost. Therefore, they are not subject to interest rate risk as in defined MFRS 7 since neither carrying amounts nor the future cash flows will fluctuate because of a change in market interest rates.

Interest Rate Risk Sensitivity Analysis

Any reasonably possible change in the interest rates of the amount owing to subsidiaries at the end of the reporting period does not have a material impact on the profit after tax and equity of the Company and hence, no sensitivity analysis is presented.

The Group does not have any floating rate borrowings and hence, no sensitivity analysis is presented.

(iii) Equity Price Risk

The Group and the Company do not have any quoted investments and hence, is not exposed to equity price risk.

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

35. FINANCIAL INSTRUMENTS (CONT'D)

35.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

The policies in respect of the major areas of treasury activity are as follows (Cont'd):-

(b) Credit Risk

The exposure to credit risk, or the risk of counterparties defaulting, arises mainly from trade and other receivables. The Group manages its exposure to credit risk by the application of credit approvals, credit limits and monitoring procedures on an ongoing basis. For other financial assets (including cash and bank balances), the Group minimises credit risk by dealing exclusively with high credit rating counterparties.

(i) Credit Risk Concentration Profile

The Group's major concentration of credit risk relates to the amounts owing by 3 (2024 – 3) customers which constituted approximately 44% (2024 – 37%) of its trade receivables at the end of the reporting period.

(ii) Maximum Exposure to Credit Risk

At the end of the reporting period, the maximum exposure to credit risk is represented by the carrying amount of each class of financial assets recognised in the statement of financial position of the Group and of the Company after deducting any allowance for impairment losses (where applicable).

(iii) Assessment of Impairment Losses

The Group has an informal credit policy in place and the exposure to credit risk is monitored on an on-going basis through periodic review of the ageing of the trade receivables. The Group closely monitors the trade receivables' financial strength to reduce the risk of loss.

At each reporting date, the Group assesses whether any of the financial assets at amortised cost, contract assets are credit impaired.

The gross carrying amounts of financial assets are written off against the associated impairment, if any, when there is no reasonable expectation of recovery despite the fact that they are still subject to enforcement activities.

A financial asset is credit impaired when any of following events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred:

- Significant financial difficulty of the receivable;
- A breach of contract, such as default or past due event;
- Restructuring of a debt in relation to the receivable's financial difficulty;
- It is becoming a probable that the receivable will enter bankruptcy or other financial reorganisation.

The Group considers a receivable to be in default when the receivable is unlikely to repay its debt to the Group in full or is more than 90 days past due unless the Group has reasonable and supportable information to demonstrate that a more a lagging default criterion is more appropriate.

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

35. FINANCIAL INSTRUMENTS (CONT'D)

35.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

The policies in respect of the major areas of treasury activity are as follows (Cont'd):-

(b) Credit Risk (Cont'd)

(iii) Assessment of Impairment Losses (Cont'd)

Trade Receivables

The Group applies the simplified approach to measure expected credit losses using a lifetime expected credit loss allowance for all trade receivables.

Inputs, Assumptions and Techniques used for Estimating Impairment Losses

To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due.

The Group measures the expected credit losses of certain major customers, trade receivables that are credit impaired and trade receivables with a high risk of default on individual basis.

The expected loss rates are based on the Group's historical credit losses. The historical loss rate were not adjusted to reflect forward-looking information on macroeconomic factors affecting the ability of the trade receivables to settle their debts as the Group has not identified any forward-looking assumptions which correlate to the historical loss rates.

There are no significant changes in the estimation techniques and assumptions as compared to the previous financial year.

Allowance for Impairment Losses

The reconciliations of allowance for impairment losses are as follows:-

	Non-credit Impaired RM	Credit Impaired RM	Total RM
The Group			
Trade receivables			
Balance at 1.10.2023	(40,937)	(171,068)	(212,005)
Additions	(129,331)	129,331	-
Balance at 30.09.2024/ 1.10.2024	(170,268)	(41,737)	(212,005)
Additions	(23,394)	23,394	-
Balance at 30.09.2025	(193,662)	(18,343)	(212,005)

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

35. FINANCIAL INSTRUMENTS (CONT'D)

35.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

The policies in respect of the major areas of treasury activity are as follows (cont'd):-

(b) Credit Risk (Cont'd)

(iii) Assessment of Impairment Losses (Cont'd)

Trade Receivables (Cont'd)

Allowance for Impairment Losses (Cont'd)

The information about the credit exposure and loss allowances recognised for trade receivables are as follows:-

	Gross Amount RM	Lifetime Individual Allowance RM	Carrying Amount RM
2025			
Current (not past due)	**8,197,315**	**(189,253)**	**8,008,062**
1 to 30 days past due	**10,512**	**(1,568)**	**8,944**
31 to 60 days past due	**6,545**	**(2,116)**	**4,429**
61 to 90 days past due	**1,271**	**(725)**	**546**
Credit impaired	**18,343**	**(18,343)**	**-**
	8,233,986	**(212,005)**	**8,021,981**
2024			
Current (not past due)	2,511,249	(164,292)	2,346,957
1 to 30 days past due	8,450	(1,038)	7,412
31 to 60 days past due	13,269	(2,509)	10,760
61 to 90 days past due	7,219	(2,429)	4,790
Credit impaired	69,217	(41,737)	27,480
	2,609,404	(212,005)	2,397,399

Trade receivables that are collectively determined to be impaired relate to expected credit losses measured based on the Group's observed default rates.

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

5. FINANCIAL INSTRUMENTS (CONT'D)

35.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

The policies in respect of the major areas of treasury activity are as follows (cont'd):-

(b) Credit Risk (Cont'd)

(iii) Assessment of Impairment Losses (Cont'd)

Other Receivables

The Group and the Company apply the 3-stage general approach to measure expected credit losses for its other receivables.

Under this approach, loss allowance is measured on either 12-month expected credit losses or lifetime expected credit losses, by considering the likelihood that the receivable would not be able to repay during the contractual period (probability of default, PD), the percentage of contractual cash flows that will not be collected if default happens (loss given default, LGD) and the outstanding amount that is exposed to default risk (exposure at default, EAD).

In deriving the PD and LGD, the Group and the Company consider the receivable's past payment status and its financial condition as at the reporting date. The PD is adjusted to reflect current and forward-looking information on macroeconomic factors affecting the ability of the receivable to settle its debts.

Allowance for Impairment Losses

No expected credit loss is recognised on other receivables as it is negligible.

Fixed Deposits with Licensed Banks, Cash and Bank Balances

The Group and the Company consider the licensed banks have low credit risks. In addition, some of the bank balances are insured by Government agencies. Therefore, the Group and the Company is of the view that the loss allowance is immaterial and hence, it is not provided for.

Amount Owing by Subsidiaries (Non-trade Balances)

The Group and the Company applies the 3-stage general approach to measure expected credit losses for all inter-company balances. The Company considers loans and advances to subsidiaries have low credit risks. The Company assumes that there is a significant increase in credit risk when a subsidiary's financial position deteriorates significantly.

The Group and the Company measures the expected credit losses on an individual basis, which is aligned with its credit risk management practices on the inter-company balances.

For loans and advances that are repayable on demand, impairment loss is assessed based on the assumption that repayment of the outstanding balances is demanded at the reporting date. If the subsidiary does not have sufficient highly liquid resources when the loans and advances are demanded, the Company will consider the expected manner of recovery to measure the impairment loss; the recovery manner could be either through 'repayable over time' or a fire sale of less liquid assets by the subsidiary.

For loans and advances that are not repayable on demand, impairment loss is measured using techniques that are similar for estimating the impairment losses of other receivables as disclosed above.

Allowance for Impairment Losses

At the end of the reporting period, there was no indication that the balances are not recoverable.

5. FINANCIAL INSTRUMENTS (CONT'D)

35.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

(c) Liquidity Risk

Liquidity risk arises mainly from general funding and business activities. The Group and the Company maintains sufficient cash balances to support its daily operations.

Maturity Analysis

The following table sets out the maturity profile of the financial liabilities at the end of the reporting period based on contractual undiscounted cash flows (including interest payments computed using contractual rates or, if floating, based on the rates at the end of the reporting period):-

	Contractual Interest Rate %	Carrying Amount RM	Contractual Undiscounted Cash Flows RM	Within 1 Year RM	1 – 5 Years RM	More than 5 Years RM
The Group						
2025						
Non-derivative Financial Liabilities						
Trade payables	-	**7,192,555**	**7,192,555**	**7,192,555**	-	-
Other payables and accruals	-	**22,716,473**	**22,716,473**	**22,716,473**	-	-
Lease liabilities	**3.42 - 5.48**	**86,867,468**	**96,624,289**	**23,591,272**	**72,223,661**	**809,356**
Hire purchase payables	**3.32 - 6.75**	**3,209,575**	**3,585,750**	**917,672**	**2,651,948**	**16,130**
		119,986,071	**130,119,067**	**54,417,972**	**74,875,609**	**825,486**

5. FINANCIAL INSTRUMENTS (CONT'D)

35.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

(c) Liquidity Risk (Cont'd)

Maturity Analysis (Cont'd)

The following table sets out the maturity profile of the financial liabilities at the end of the reporting period based on contractual undiscounted cash flows (including interest payments computed using contractual rates or, if floating, based on the rates at the end of the reporting period) (Cont'd):-

	Contractual Interest Rate %	Carrying Amount RM	Contractual Undiscounted Cash Flows RM	Within 1 Year RM	1 – 5 Years RM	More than 5 Years RM
The Group						
2024						
Non-derivative Financial Liabilities						
Trade payables	-	5,741,592	5,741,592	5,741,592	-	-
Other payables and accruals	-	31,805,987	31,805,987	31,805,987	-	-
Lease liabilities	3.42 - 5.48	71,996,566	77,871,845	17,104,216	58,539,844	2,227,785
Hire purchase payables	3.32 - 6.75	2,469,325	2,801,417	665,544	2,056,969	78,904
		112,013,470	118,220,841	55,317,339	60,596,813	2,306,689

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

35. FINANCIAL INSTRUMENTS (CONT'D)

35.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

(c) Liquidity Risk (Cont'd)

Maturity Analysis (Cont'd)

The following table sets out the maturity profile of the financial liabilities at the end of the reporting period based on contractual undiscounted cash flows (including interest payments computed using contractual rates or, if floating, based on the rates at the end of the reporting period) (Cont'd):-

	Contractual Interest Rate %	Carrying Amount RM	Contractual Undiscounted Cash Flows RM	Within 1 Year RM
The Company				
2025				
Non-derivative Financial Liabilities				
Other payables and accruals	**-**	**114,290**	**114,290**	**114,290**
Amount owing to related parties (non-trade)	**4.71 - 5.20**	**6,885,995**	**6,885,995**	**6,885,995**
		7,000,285	**7,000,285**	**7,000,285**
2024				
Non-derivative Financial Liabilities				
Other payables and accruals	-	24,105	24,105	24,105
Amount owing to related parties (non-trade)	5.26 - 5.48	64,308	64,308	64,308
		88,413	88,413	88,413

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

35. FINANCIAL INSTRUMENTS (CONT'D)

35.2 CAPITAL RISK MANAGEMENT

The Group and the Company manage their capital to ensure that entities within the Group will be able to maintain an optimal capital structure so as to support their businesses and maximise shareholder(s) value. To achieve this objective, the Group and the Company may make adjustments to the capital structure in view of changes in economic conditions, such as adjusting the amount of dividend payment, returning of capital to shareholders or issuing new shares.

The Group and the Company manage their capital based on gearing ratio. The gearing ratio of the Group and the Company at the end of the reporting period is not presented as its cash and cash equivalents exceeded the total external bank borrowings.

35.3 CLASSIFICATION OF FINANCIAL INSTRUMENTS

	The Group		The Company	
	2025 RM	**2024 RM**	**2025 RM**	**2024 RM**
Financial Assets				
Fair Value Through Profit or Loss				
Short-term investments	**102,259,906**	-	**102,259,906**	-
Amortised cost				
Trade receivables (Note 12)	**8,021,981**	2,397,399	**-**	-
Other receivables (Note 13)	**589,103**	159,277	**-**	-
Fixed deposit with a licensed bank	**472,606**	467,645	**-**	-
Amount owing by related parties (Note 14)	**-**	-	**312,593**	-
Cash and bank balances	**149,003,763**	58,957,862	**87,056,068**	1,000
	158,087,453	61,982,183	**87,368,661**	1,000
Financial Liabilities				
Amortised cost				
Trade payables (Note 22)	**7,192,555**	5,741,592	**-**	-
Other payables and accruals (Note 23)	**22,716,473**	31,805,987	**114,290**	24,105
Lease liabilities (Note 19)	**86,867,468**	71,996,566	**-**	-
Hire purchase payables (Note 20)	**3,209,575**	2,469,325	**-**	-
Amount owing to related parties (Note 14)	**-**	-	**6,885,995**	64,308
	119,986,071	112,013,470	**7,000,285**	88,413

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

35. FINANCIAL INSTRUMENTS (CONT'D)

35.4 GAINS OR LOSSES ARISING FROM FINANCIAL INSTRUMENTS

	The Group		The Company	
	01.10.2024 to 30.9.2025 RM	01.10.2023 to 30.9.2024 RM	01.10.2024 to 30.9.2025 RM	23.2.2024 to 30.9.2024 RM
Financial Assets				
Fair value through profit or loss				
Net gains recognised in profit or loss	**2,416,690**	-	**2,416,690**	-
Amortised Cost				
Net gains recognised in profit or loss	**3,443,501**	921,716	**2,016,242**	-
Financial Liabilities				
Amortised Cost				
Net losses recognised in profit or loss	**(145,432)**	(77,980)	**(31,931)**	(1,334)

35. FINANCIAL INSTRUMENTS (CONT'D)

35.5 FAIR VALUE INFORMATION

The fair values of the financial assets and financial liabilities of the Group and of the Company which are maturing within the next 12 months approximated their carrying amounts due to the relatively short-term maturity of the financial instruments or repayable on demand terms.

The following table sets out the fair value profile of financial instruments that are carried at fair value and those not carried at fair value at the end of the reporting year:-

	Fair Value of Financial Instruments Carried at Fair Value			Fair Value of Financial Instruments not Carried at Fair Value			Total Fair Value	Carrying Amount
	Level 1 RM	Level 2 RM	Level 3 RM	Level 1 RM	Level 2 RM	Level 3 RM	RM	RM
The Group								
2025								
Financial asset								
Short-term investments	**-**	**102,259,906**	**-**	**-**	**-**	**-**	**102,259,906**	**102,259,906**
Financial Liability								
Hire purchase payables	**-**	**-**	**-**	**-**	**4,016,895**	**-**	**4,016,895**	**3,209,575**
2024								
Financial Liability								
Hire purchase payables	-	-	-	-	2,697,185	-	2,697,185	2,469,325

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

35. FINANCIAL INSTRUMENTS (CONT'D)

35.5 FAIR VALUE INFORMATION (CONT'D)

The following table sets out the fair value profile of financial instruments that are carried at fair value and those not carried at fair value at the end of the reporting year (Cont'd):-

	Fair Value of Financial Instruments Carried at Fair Value			Total Fair Value	Carrying Amount
	Level 1 RM	Level 2 RM	Level 3 RM	RM	RM
The Company					
2025					
Financial asset					
Short-term investments	**-**	**102,259,906**	**-**	**102,259,906**	**102,259,906**

(a) Fair Value of Financial Instruments Carried at Fair Value

(i) The fair value above have been determined using the following basis:-

The fair value of short-term investments is determined by reference to statements provided by the respective financial institutions, with which the investments were entered into.

(ii) There was no transfer between level 1 and level 2 during the financial year.

(b) Fair Value of Financial Instruments Not Carried at Fair Value

The fair values, which are for disclosure purposes, have been determined using the following basis:-

The fair value of the hire purchase payables that carry fixed interest rates are determined by discounting the relevant future contractual cash flows using current market interest rates for similar instruments at the end of the reporting period. The interest rates used to discount the estimated cash flows are as follows:-

	The Group	
	2025	2024
Hire purchase payables	**2.24% - 3.31%**	2.80% - 3.52%

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

36. SIGNIFICANT EVENTS DURING THE FINANCIAL YEAR

(a) OKG, a wholly-owned subsidiary of the Company entered into a conditional shares sale agreement ("SSA") dated 10 May 2024, a supplemental SSA dated 15 May 2024 and a second supplemental SSA dated 30 October 2024 with the Company and the shareholders of the below companies to acquire the entire equity interest of the below companies for an aggregate purchase consideration of RM31,796,150, which were entirely satisfied by the issuance of 1,581,898,000 new ordinary share in aggregate at an issue price of RM0.0201 per share to the respective shareholders of the below companies ("Acquisitions"). The details of the Acquisitions are set out below:-

Companies	Total interests acquired %	Purchase consideration RM	No. of Company's Shares issued
OCBKT	100.00	369,599	18,388,000
OCCS	100.00	551,886	27,457,000
OCG	100.00	758,594	37,741,000
OCI	100.00	4,756,685	236,651,000
OCKL	100.00	2,542,489	126,492,000
OCP	100.00	4,494,300	223,597,000
OCSK	100.00	4,183,091	208,114,000
OCSP	100.00	2,267,481	112,810,000
OCSURIA	100.00	80	4,000
OCTC	100.00	1,270,481	63,208,000
OCTRZ	100.00	80	4,000
OEI	100.00	2,897,496	144,154,000
OSI	100.00	3,742,500	186,194,000
OSPBJ	100.00	3,961,388	197,084,000
		31,796,150	1,581,898,000

The Acquisitions were completed on 22 November 2024.

Notes to the Financial Statements

For the Financial Year Ended 30 September 2025

36. SIGNIFICANT EVENTS DURING THE FINANCIAL YEAR (CONT'D)

(b) In conjunction with and as an integral part of the listing of and quotation for the entire enlarged issued share capital of the Company on the ACE Market of Bursa Malaysia Securities Berhad ("Bursa Securities"), the Company had issued the Prospectus on 6 January 2025 for the following:-

(i) Public Issue

The public issue of 418,101,000 new shares, representing approximately 20.91% of the enlarged issued share capital of the Company at an issue price of RM0.44 per share allocated in the following manner:-

(1) 60,000,000 new shares made available for application by the Malaysian Public;

(2) 20,000,000 new shares made available for application by the eligible directors, employees and persons who have contributed to the success of the Group;

(3) 88,101,000 new shares made available for application by way of private placement to selected investors; and

(4) 250,000,000 new shares made available for application by way of private placement to selected Bumiputera investors.

(ii) Listing

The admission of the Company to the Official List of Bursa Securities on 23 January 2025 and the listing of and quotation for the entire enlarged issued share capital of the Company comprising 2,000,000,000 shares on the ACE Market of Bursa Securities.

37. COMPARATIVE FIGURES

(a) The comparative figures of the Group were presented based on the financial statements of subsidiaries which were accounted for by using the merger method of accounting as these subsidiaries were under common control by the same parties both before and after the acquisition by the Company, and that control is not transitory.

(b) The comparative figures of the Company covered for the financial period from 23 February 2024 (date of incorporation) to 30 September 2024. Consequently, the comparative figures for the statement of profit or loss and other comprehensive income, statement of changes in equity, statement of cash flows and their related notes are not comparable to that for the current 12-months period ended 30 September 2025.

Analysis of Shareholdings

As at 31 December 2025

Total Number of Issued Shares : 2,000,000,000 ordinary shares
Class of Equity Securities : Ordinary shares ("Shares")
Voting Rights : One (1) vote for every ordinary share

DISTRIBUTION SCHEDULE OF SHAREHOLDERS

Size of Holdings	No. of Holders	%	No. of Shares	%
Less than 100 shares	620	5.23	12,303	0.00
100 - 1,000 shares	5,270	44.51	2,239,394	0.11
1,001 - 10,000 shares	4,436	37.46	19,821,723	0.99
10,001 - 100,000 shares	1,242	10.49	37,863,264	1.89
100,001 – 99,999,999(*)	271	2.29	623,066,159	31.16
100,000,000 and above(**)	2	0.02	1,316,997,157	65.85
Total	**11,841**	**100.00**	**2,000,000,000**	**100.00**

* *Less than 5% of issued Shares*
** *5% and above of issued Shares*

DIRECTORS' SHAREHOLDINGS
(As per the Register of Directors' Shareholdings)

	Direct Interest		Indirect Interest	
Name of Directors	**No. of Shares**	**%**	**No. of Shares**	**%**
Y.M. Tengku Dato' Hishammuddin Zaizi bin Y.A.M. Tengku Bendahara Azman Shah Alhaj	300,000	0.02	-	-
Dato' Chan Jian Chern	-	-	1,356,997,157(1)	67.85
Chan Yen Min	-	-	1,356,997,157(1)	67.85
Koay Song Leng	-	-	1,356,997,157(2)	67.85
Datuk Christopher Wan Soo Kee	19,000	0.00	-	-
Datin Gan Kok Ling	300,000	0.02	-	-
Wong Pai Sent	-	-	-	-

Notes:
(1) *Deemed interested by virtue of their shareholdings in United Gomax Sdn. Bhd. pursuant to Section 8 of the Companies Act 2016.*
(2) *Deemed interested by virtue of his spouse's shareholdings in United Gomax Sdn. Bhd. pursuant to Section 8 of the Companies Act 2016.*

Analysis of Shareholdings

As at 31 December 2025

SUBSTANTIAL SHAREHOLDERS' SHAREHOLDINGS

(As per the Register of Substantial Shareholders)

	Direct Interest		Indirect Interest	
Name of Substantial Shareholders	**No. of Shares**	**%**	**No. of Shares**	**%**
United Gomax Sdn. Bhd.	1,356,997,157	67.85	-	-
Dato' Chan Jian Chern	-	-	1,356,997,157[1]	67.85
Chan Yen Min	-	-	1,356,997,157[1]	67.85
Koay Song Leng	-	-	1,356,997,157[2]	67.85

Notes:

[1] Deemed interested by virtue of their shareholdings in United Gomax Sdn. Bhd. pursuant to Section 8 of the Companies Act 2016.

[2] Deemed interested by virtue of his spouse's shareholdings in United Gomax Sdn. Bhd. pursuant to Section 8 of the Companies Act 2016

THIRTY LARGEST SHAREHOLDERS AS AT 31 DECEMBER 2025

(without aggregating securities from different securities accounts belonging to the same registered holder)

No.	Name	No. of Shares	%
1.	Alliancegroup Nominees (Tempatan) Sdn. Bhd. *Pledged Securities Account for United Gomax Sdn. Bhd. (7016681)*	916,997,157	45.85
2.	HSBC Nominees (Tempatan) Sdn. Bhd. *BJB SG for United Gomax Sdn. Bhd.*	400,000,000	20.00
3.	United Gomax Sdn. Bhd.	40,000,000	2.00
4.	Citigroup Nominees (Asing) Sdn. Bhd. *UBS AG*	33,195,900	1.66
5.	Universal Trustee (Malaysia) Berhad *KAF Core Income Fund*	31,000,000	1.55
6.	CIMB Islamic Nominees (Tempatan) Sdn. Bhd. *CIMB Islamic Trustee Berhad - Kenanga Syariah Growth Fund*	30,025,000	1.50
7.	Citigroup Nominees (Asing) Sdn. Bhd. *Exempt an For Citibank New York (Norges Bank 19)*	28,682,200	1.43
8.	CIMB Group Nominees (Tempatan) Sdn. Bhd. *CIMB Commerce Trustee Berhad for Kenanga Shariah Growth Opportunities Fund (50156 TR01)*	21,778,500	1.09
9.	Yeoh Yew Choo	20,540,000	1.03
10.	Citigroup Nominees (Tempatan) Sdn. Bhd. *Urusharta Jamaah Sdn. Bhd. (2)*	19,250,000	0.96
11.	Shu Ling Ling	17,949,471	0.90
12.	Citigroup Nominees (Tempatan) Sdn. Bhd. *Exempt an for AIA Bhd.*	16,335,300	0.82
13.	Amanahraya Trustees Berhad *ASN Umbrella for ASN Equity 3*	13,556,000	0.68

Analysis of Shareholdings

As at 31 December 2025

No.	Name	No. of Shares	%
14.	Cartaban Nominees (Tempatan) Sdn. Bhd. *Prudential Assurance Malaysia Berhad for Prulink Strategic Fund 2*	13,548,400	0.68
15.	Maybank Nominees (Tempatan) Sdn. Bhd. *National Trust Fund (IFM KAF) (446190)*	13,400,000	0.67
16.	HSBC Nominees (Tempatan) Sdn. Bhd. *HSBC (M) Trustee Bhd for Principal Islamic Malaysia Opportunities Fund*	11,000,000	0.55
17.	Goh Ting Keong	10,685,544	0.53
18.	Universal Trustee (Malaysia) Berhad *KAF Tactical Fund*	10,600,000	0.53
19.	Amanahraya Trustees Berhad *Amanah Saham Malaysia 3*	10,174,200	0.51
20.	HSBC Nominees (Tempatan) Sdn. Bhd. *HSBC (M) Trustee Bhd for Principal Islamic Enhanced Opportunities Fund*	10,000,000	0.50
21.	Amanahraya Trustees Berhad *Amanah Saham Nasional*	9,250,000	0.46
22.	Cartaban Nominees (Tempatan) Sdn. Bhd. *CN CIMB Commerce Trustee Berhad for Kenanga Growth Fund Series 2*	8,808,000	0.44
23.	Wong Ai Kuen	8,656,980	0.43
24.	Amanahraya Trustees Berhad *Public Strategic Smallcap Fund*	8,647,400	0.43
25.	Amanahraya Trustees Berhad *ASN Umbrella for ASN Sara (Mixed Asset Conservative) 1*	6,700,000	0.34
26.	Citigroup Nominees (Tempatan) Sdn. Bhd. *Lembaga Tabung Haji (UOB)*	6,641,700	0.33
27.	CIMB Islamic Nominees (Tempatan) Sdn. Bhd. *CIMB Islamic Trustee Berhad - Kenanga Islamic Balanced Fund*	6,153,000	0.31
28.	Forest Ocean Capital Sdn. Bhd.	5,564,700	0.28
29.	Amanahraya Trustees Berhad *ASN Equity 2*	5,418,700	0.27
30.	Cartaban Nominees (Asing) Sdn. Bhd. *Exempt an for Barclays Capital Securities Ltd (SBL/PB)*	5,060,700	0.25

Notice of the Second Annual General Meeting

NOTICE IS HEREBY GIVEN that the Second Annual General Meeting ("2nd AGM" or "Meeting") of Oriental Kopi Holdings Berhad ("Oriental Kopi" or "the Company") will be held at Junior Ballroom, Level 11, DoubleTree by Hilton Johor Bahru, No. 12, Jalan Ngee Heng, Ibrahim International Business District (IIBD), 80888 Johor Bahru, Malaysia on Thursday, 5 March 2026 at 2.00 p.m. or at any adjournment thereof, to transact the following businesses, with or without any modifications:-

AGENDA

AS ORDINARY BUSINESS:

1. To receive the Audited Financial Statements for the financial year ended 30 September 2025 together with the Reports of the Directors and Auditors thereon. ***(Please refer to Explanatory Note 1)***

2. To approve the payment of Directors' fees and/or benefits of up to RM260,000.00 for the period from the date immediately after the 2nd AGM until the date of the next Annual General Meeting ("AGM") of the Company. ***(Ordinary Resolution 1)***

3. To re-elect Dato' Chan Jian Chern who retires by rotation pursuant to Clause 88 of the Company's Constitution. ***(Ordinary Resolution 2)***

4. To note the retirement of Ms. Wong Pai Sent as Director of the Company pursuant to Clause 88 of the Company's Constitution at the conclusion of the 2nd AGM. ***(Please refer to Explanatory Note 4)***

5. To re-appoint Crowe Malaysia PLT as Auditors of the Company until the conclusion of the next AGM and to authorise the Directors to fix their remuneration. ***(Ordinary Resolution 3)***

AS SPECIAL BUSINESS:

To consider and if thought fit, pass the following resolutions:-

6. **GENERAL AUTHORITY FOR THE DIRECTORS TO ISSUE AND ALLOT SHARES PURSUANT TO SECTIONS 75 AND 76 OF THE COMPANIES ACT 2016 ("ACT")** ***(Ordinary Resolution 4)***

   "THAT subject always to the Constitution of the Company, the Act, the ACE Market Listing Requirements ("Listing Requirements") of Bursa Malaysia Securities Berhad ("Bursa Securities") and the approvals of the relevant governmental/ regulatory authorities, where required, the Directors of the Company, be and are hereby authorised and empowered pursuant to Sections 75 and 76 of the Act, to issue and allot new ordinary shares in the Company ("Shares") to such persons, at any time, and upon such terms and conditions and for such purposes as the Directors may, in their absolute discretion, deem fit, provided that the aggregate number of Shares to be issued does not exceed ten per centum (10%) of the total number of issued shares of the Company (excluding treasury shares, if any) at any point in time ("Mandate") AND the Directors be and also empowered to obtain the approval for the listing of and quotation for the additional Shares so issued on Bursa Securities AND such authority shall continue in force until the conclusion of the next AGM of the Company held next after the approval was given or at the expiry of the period within which the next AGM is required to be held after the approval was given, whichever is earlier.

   AND THAT the new Shares to be issued pursuant to the Mandate, shall, upon issuance and allotment, rank pari passu in all respects with the existing shares of the Company, save and except that they shall not be entitled to any dividends, rights, allotments and/or any other forms of distribution that which may be declared, made or paid before the date of allotment of such new Shares."

Notice of the Second Annual General Meeting

7. **PROPOSED NEW SHAREHOLDERS' MANDATE FOR RECURRENT RELATED PARTY TRANSACTIONS OF A REVENUE AND/OR TRADING NATURE ("PROPOSED NEW SHAREHOLDERS' MANDATE")** ***(Ordinary Resolution 5)***

"THAT authority be and is hereby given in line with Rule 10.09 of the Listing Requirements of Bursa Securities, for the Company and/or its subsidiary ("the Group") to enter into any of the recurrent related party transactions with the related parties as set out in Section 2.6 of the Circular to Shareholders dated 30 January 2026 in relation to the Proposed New Shareholders' Mandate which are necessary for the day-to-day operations of the Group within the ordinary course of business of the Group, made on an arm's length basis and on normal commercial terms which are those generally available to the public and are not detrimental to the minority shareholders of the Company.

AND THAT such authority shall commence immediately upon the passing of this resolution and shall continue to be in force until:-

i. the conclusion of the next AGM of the Company following the general meeting at which the ordinary resolution for the Proposed New Shareholders' Mandate was passed, at which time it shall lapse, unless by a resolution passed at the next AGM, the authority is renewed;

ii. the expiration of the period within which the next AGM after that date it is required by law to be held pursuant to Section 340(2) of the Act (but shall not extend to such extension as may be allowed pursuant to Section 340(4) of the Act); or

iii. revoked or varied by an ordinary resolution passed by the shareholders of the Company at a general meeting,

whichever is earlier.

AND FURTHER THAT the Directors of the Company be and are hereby authorised to do all acts, deeds and things as they may be deemed fit, necessary, expedient and/or appropriate in order to implement the Proposed New Shareholders' Mandate with full power to assent to all or any conditions, variations, modifications and/or amendments in any manner as may be required by any relevant authorities or otherwise and to deal with all matters relating thereto and to take all such steps and to execute, sign and deliver for and on behalf of the Company all such documents, agreements, arrangements and/or undertakings, with any party or parties and to carry out any other matters as may be required to implement, finalise and complete, and give full effect to the Proposed New Shareholders' Mandate in the best interest of the Company."

8. To transact any other business of which due notice shall have been given.

By order of the Board

TEA SOR HUA (MACS 01324) (CCM PC NO.: 201908001272)
LEE XIANG YEE (MAICSA 7068124) (CCM PC NO.: 202408000069)
Company Secretaries

Petaling Jaya, Selangor Darul Ehsan
30 January 2026

Notice of the Second Annual General Meeting

Notes:

(a) A member who is entitled to attend, participate, speak and vote at the Meeting shall be entitled to appoint more than one (1) proxy to attend, participate, speak and vote at the Meeting in his/her stead. Where a member appoints more than one (1) proxy, he/she shall specify the proportion of his/her shareholdings to be represented by each proxy.

(b) A proxy may but need not be a member of the Company. A member may appoint any person to be his proxy. A proxy appointed to attend, speak and vote at the Meeting shall have the same rights as the member to attend, speak and vote at the Meeting.

(c) The instrument appointing a proxy shall be in writing signed by the appointor or of his attorney duly authorised in writing or, if the appointor is a corporation, either under the seal or signed by an officer or attorney duly authorised.

(d) Where a member of the Company is an authorised nominee as defined under the Securities Industry (Central Depositories) Act 1991, it may appoint one (1) proxy in respect of each securities account it holds with ordinary shares of the Company standing to the credit of the said securities account.

(e) Where a member of the Company is an exempt authorised nominee which holds ordinary shares in the Company for multiple beneficial owners in one (1) securities account ("omnibus account"), there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each omnibus account it holds. The appointment of multiple proxies shall not be valid unless the proportion of its shareholdings represented by each proxy is specified.

(f) For the purpose of determining a member who shall be entitled to attend the Meeting, the Company will be requesting Bursa Malaysia Depository Sdn. Bhd. in accordance with Clause 64(b) of the Company's Constitution to issue a General Meeting Record of Depositors as at 25 February 2026. Only members whose names appear in the General Meeting Record of Depositors as at 25 February 2026 shall be regarded as members and entitled to attend, participate, speak and vote at the Meeting.

(g) To be valid, the instrument appointing a proxy may be made in hard copy form or by electronic form in the following manner and must be received by the Company not less than forty-eight (48) hours before the time for holding the Meeting:-

(i) In hard copy form:

In the case of an appointment made in hard copy form, the proxy form must be deposited at the office of the Share Registrar, Tricor Investor & Issuing House Services Sdn. Bhd. at Unit 32-01, Level 32, Tower A, Vertical Business Suite, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, Wilayah Persekutuan or alternatively, at the drop box located at Unit G-3, Ground Floor, Vertical Podium, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, Wilayah Persekutuan.

(ii) By electronic form:

The proxy form can be electronically lodged via Vistra Share Registry and IPO (MY) portal at https://srmy.vistra.com. Please refer to the Administrative Notes on the procedure for electronic lodgement of proxy form.

(h) All the resolutions set out in this Notice of the Meeting will be put to vote by poll.

(i) Please refer to the Administrative Notes for the 2nd AGM for the registration process for the Meeting.

(j) Kindly check Bursa Securities' and the Company's website at https://www.orientalkopi.asia/ for the latest updates on the status of the Meeting.

Notice of the Second Annual General Meeting

EXPLANATORY NOTES:

1. **Item 1 of the Agenda – Audited Financial Statements for the financial year ended 30 September 2025**

   This Agenda is meant for discussion only as the provision of Section 340(1)(a) of the Act does not require a formal approval of shareholders for the Audited Financial Statements. Hence, this Agenda is not put forward for voting.

2. **Item 2 of the Agenda – Directors' Fees and/or Benefits**

   Pursuant to Section 230(1) of the Act, the directors' fees and/or any benefits payable to the directors of a listed company and its subsidiaries shall be approved by the shareholders at a general meeting. This resolution is to facilitate payment of Directors' fees and/or benefits for the period from the date immediately after the 2nd AGM until the date of the next AGM of the Company. In the event the proposed amount is insufficient due to more meetings or enlarged Board size, approval will be sought at the next AGM for the shortfall.

3. **Item 3 of the Agenda – Re-election of Director**

   Clause 88 of the Company's Constitution provides that one-third (1/3) of the Directors of the Company for the time being or, if their number is not a multiple of three (3), then the number nearest to one-third (1/3) shall retire from office and be eligible for re-election provided always that all Directors shall retire from office at least once every three (3) years but shall be eligible for re-election. Hence, two (2) out of seven (7) Directors of the Company are to retire in accordance with Clause 88 of the Company's Constitution.

   Following thereto, Dato' Chan Jian Chern ("Dato' Chan") will retire by rotation pursuant to Clause 88 of the Company's Constitution. Dato' Chan, being eligible, has offered himself for re-election at the Meeting.

   The Board has endorsed the Nomination Committee's recommendation to seek for the shareholders' approval to re-elect Dato' Chan as he possesses the required skill sets to facilitate and contribute to the Board's effectiveness and value.

   Dato' Chan had abstained from all deliberations and decisions on his own eligibility to stand for re-election at the Board meeting.

   The details and profiles of Dato' Chan is provided in the Directors' Profile contained in the Company's Annual Report 2025.

4. **Item 4 of the Agenda – Retirement of Director**

   Ms. Wong Pai Sent has made the decision not to seek re-election at the 2nd AGM. In addition, she will retire as Director of the Company at the conclusion of the 2nd AGM, bringing her remarkable tenure to a close. The Board recognises and deeply appreciates Ms. Wong Pai Sent's contributions to the Company throughout her tenure. Her dedication and commitment to the Company will be greatly missed, and the Boad wishes her all the best in her future endeavors.

Notice of the Second Annual General Meeting

5. **Item 6 of the Agenda – General Authority for the Directors to issue and allot shares pursuant to Sections 75 and 76 of the Companies Act 2016**

   The Ordinary Resolution 4 proposed under item 6 of the Agenda is to seek a general mandate for issuance and allotment of shares by the Company pursuant to Sections 75 and 76 of the Act. This Ordinary Resolution, if passed, will empower the Directors to issue and allot new shares in the Company up to an amount not exceeding in total ten per centum (10%) of the total number of issued shares of the Company (excluding treasury shares, if any) for such purposes as the Directors consider would be in the interest of the Company. This would avoid any delay and cost involved in convening a general meeting to approve the issuance and allotments of such shares. This authority, unless revoked or varied by the Company at a general meeting, will expire at the conclusion of the next AGM or the expiration of the period within which the next AGM is required by law to be held, whichever is earlier.

   This general mandate will provide flexibility to the Company for issuance and allotment of shares for any possible fund-raising activities, including but not limited to further placing of shares, for the purpose of funding current and/or future project(s), working capital, acquisitions, investments and/or for issuance of shares as a form of settlement of purchase consideration or repayment of borrowings or debt settlement/repayment or such other applications as the Directors may deem fit and expedient in the best interest of the Company.

   The Company had at its 1st AGM held on 2 January 2025, obtained a general mandate pursuant to Sections 75 and 76 of the Act from its shareholders, to empower the Directors to issue and allot shares in the Company to such persons, at any time, and upon such terms and conditions and for such purposes, as the Directors may, in their absolute discretion, deem fit, provided that the aggregate number of shares to be issued does not exceed ten per centum (10%) of the total number of issued shares of the Company at any point in time.

   As at the date of this Notice, no new shares in the Company were issued and allotted pursuant to the general mandate granted to the Directors at the 1st AGM, which will lapse at the conclusion of the Meeting, and accordingly, no proceeds were raised.

6. **Item 7 of the Agenda – Proposed New Shareholders' Mandate**

   The Ordinary Resolution 5 proposed under item 7 of the Agenda, if passed, will give the mandate for the Group to enter into recurrent related party transactions of a revenue and/or trading nature in accordance with Rule 10.09 of the Listing Requirements of Bursa Securities. This mandate, unless revoked or varied by the Company at a general meeting, will expire at the next AGM of the Company.

   Please refer to the Circular to Shareholders dated 30 January 2026 for further information.

Administrative Notes

For The Second Annual General Meeting ("2nd AGM")

Day & Date : Thursday, 5 March 2026
Time : 2.00 p.m. or at any adjournment thereof
Venue : Junior Ballroom, Level 11, DoubleTree by Hilton Johor Bahru, No. 12, Jalan Ngee Heng, Ibrahim International Business District (IIBD), 80888 Johor Bahru, Malaysia

1. ELIGIBILITY TO ATTEND

Only a shareholder whose name appears on the Record of Depositor as at 25 February 2026 of Oriental Kopi Holdings Berhad ("Oriental Kopi" or the "Company") shall be entitled to attend or appoint proxy(ies) to attend, participate, speak (collectively, "participate") and/or vote on his/her behalf.

2. MEETING REFRESHMENTS

Light refreshments will be available at the foyer during the poll verification session.

3. NO DOOR GIFTS OR FOOD VOUCHERS

There will be no door gifts or food vouchers provided to shareholders, proxies and invited guests who attend the 2nd AGM.

4. REGISTRATION ON THE DAY OF THE 2ND AGM

Registration will start at 1.00 p.m. at Junior Ballroom, Level 11, DoubleTree by Hilton Johor Bahru, No. 12, Jalan Ngee Heng, Ibrahim International Business District (IIBD), 80888 Johor Bahru, Malaysia.

Original MyKad or passport is required to be presented during registration for verification. You will not be allowed to register on behalf of another person even with the original MyKad or passport of that person.

Upon verification of your NRIC or passport and signing of attendance list, you will be given an identification wristband to enter the meeting room. There will be no replacement of wristband in the event that it is lost or misplaced.

Please note that you will only be allowed to enter the meeting hall if you are wearing the identification wristband.

5. POLL VOTING

The voting at the 2nd AGM will be conducted by poll in accordance with Paragraph 8.31A(1) of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad. The Company has appointed Tricor Investor & Issuing House Services Sdn. Bhd. as Poll Administrator to conduct poll voting electronically (e-voting) via The Portal and Independent Scrutineers will be appointed to verify the results of the poll.

During the 2nd AGM, the Chairman will invite the Poll Administrator to brief you on the poll procedure.

Upon completion of the voting session for the 2nd AGM, the Independent Scrutineers will verify the poll results for the announcement by the Chairman, followed by the Chairman's declaration whether the resolutions are carried.

Administrative Notes

For The Second Annual General Meeting ("2nd AGM")

6. APPOINTMENT OF PROXY

Shareholder who is unable to attend the 2nd AGM may appoint the Chairman of the Meeting or any other person(s) as their proxy(ies) and indicate the voting instruction in the Proxy Form.

The lodging of the Proxy Form will not preclude you from attending and voting in person at the 2nd AGM should you subsequently wish to do so. However, if your proxy already registered his/her attendance prior to your good self on the day of the 2nd AGM, you will not be allowed to attend the 2nd AGM together with your appointed proxy(ies).

Accordingly, Proxy Form and/or documents relating to the appointment of proxy/attorney for the 2nd AGM whether in hard copy or by electronic form shall be deposited or submitted in the following manner and must be received by the Company not less than forty-eight (48) hours before the time appointed for holding the 2nd AGM or any adjournment thereof or not later than **Tuesday, 3 March 2026 at 2:00 p.m.**:

(i) In hard copy form:

In case of an appointment made in hard copy form, the Proxy Form must be deposited at the office of the Share Registrar, Tricor Investor & Issuing House Services Sdn. Bhd. at Unit 32-01, Level 32, Tower A, Vertical Business Suite, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, Wilayah Persekutuan, or alternatively, at the drop box located at Unit G-3, Ground Floor, Vertical Podium, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, Wilayah Persekutuan.

(ii) By electronic form:

The procedures to lodge your Proxy Form electronically via Vistra Share Registry and IPO (MY) portal ("The Portal") are summarised below:

Procedure	Action
i. Steps for Individual Shareholders	
Register as a User at The Portal	• Visit the website at https://srmy.vistra.com. • Click "Register" and select "Individual Holder" and complete the New User Registration Form. • For guidance, you may refer to the tutorial guide available on the homepage. • Once registration is completed, you will receive an email notification to verify your registered email address. • After verification, your registration will be reviewed and approved within one (1) working day. A confirmation email will be sent once approved. • Once you receive the confirmation, activate your account by creating your password. *If you are an existing user with The Portal or our TIIH Online portal previously, you are not required to register again.*
Proceed with submission of Proxy Form	• After the release of the Notice of Meeting by the Company, login with your email address and password. • Select the corporate event: **"ORIENTAL KOPI HOLDINGS BERHAD 2ND AGM"**. • Navigate to the 3 dots at the end of the corporate event and choose **"SUBMISSION OF PROXY FORM".** • Read and agree to the Terms and Conditions and confirm the Declaration. • Indicate the total number of shares assigned your proxy(ies) to vote on your behalf. • Appoint your proxy/proxies and insert the required details of your proxy/proxies or appoint the Chairman as your proxy. • Indicate your voting instructions – FOR or AGAINST, otherwise your proxy will decide on your votes. • Print the Proxy Form for your record.

Administrative Notes

For The Second Annual General Meeting ("2nd AGM")

Procedure	Action
ii. Steps for Corporation or Institutional Shareholders	
Register as a User at The Portal	• Visit the website at https://srmy.vistra.com. • Click "Register" and select "Individual Holder" and complete the New User Registration Form. • For guidance, you may refer to the tutorial guide available on the homepage. • Once registration is completed, you will receive an email notification to verify your registered email address. • After verification, your registration will be reviewed and approved within one (1) working day. A confirmation email will be sent once approved. • Once you receive the confirmation, activate your account by creating your password. *Note: The representative of a corporation or institutional shareholder must register as a user in accordance with the above steps before he/she can subscribe to this corporate holder electronic proxy submission. Please contact our Share Registrar if you need clarifications on the user registration.*
Proceed with submission of Proxy Form	• Login to https://srmy.vistra.com with your email address and password. • Select the corporate event: **"ORIENTAL KOPI HOLDINGS BERHAD 2ND AGM"** • Navigate to the icon ">" at the end of the corporate event. • Read and agree to the Terms & Conditions and confirm the Declaration. • Select the corporate holder's name. • Proceed to download the submission file. • Prepare the file for the appointment of proxy(ies) by inserting the required data. • Proceed to upload the duly completed proxy appointment file. • Select "**Confirm**" to complete your submission. • Print the confirmation report of your submission for your record.

7. NO RECORDING OR PHOTOGRAPHY

No recording or photography of the 2nd AGM proceedings is allowed without prior written permission of the Company.

8. ENQUIRY

If you have any enquiries on the above, please contact our Share Registrar, Tricor Investor & Issuing House Services Sdn. Bhd. at +603-2783 9299 or is.enquiry@vistra.com during office hours on Mondays to Fridays from 8.30 a.m. to 5.30 p.m. (except on public holidays).

The Company may at its discretion make any changes to the above arrangements in the event of unforeseen circumstances.

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Proxy Form

(Before completing this form please refer to the notes below)

No. of shares held :	
CDS Account No. :	

ORIENTAL KOPI HOLDINGS BERHAD
202401007447 (1553297-V)
(Incorporated in Malaysia)

I/We * _____ NRIC/Passport/Registration No.* _____
(Full name in block)

of _____
(Address)

with email address _____ mobile phone no. _____

being a member/members* of **ORIENTAL KOPI HOLDINGS BERHAD** ("the Company") hereby appoint(s):-

Full Name (in Block)	**NRIC/Passport No.**	**Proportion of Shareholdings**	
		No. of Shares	**%**
Address			
Email Address			
Mobile Phone No.			

and/or*

Full Name (in Block)	**NRIC/Passport No.**	**Proportion of Shareholdings**	
		No. of Shares	**%**
Address			
Email Address			
Mobile Phone No.			

or failing him/her*, the Chairman of the Meeting as my/our* proxy to vote for me/us* on my/our* behalf at the Second Annual General Meeting of the Company ("2nd AGM" or "Meeting") to be held at Junior Ballroom, Level 11, DoubleTree by Hilton Johor Bahru, No. 12, Jalan Ngee Heng, Ibrahim International Business District (IIBD), 80888 Johor Bahru, Malaysia on Thursday, 5 March 2026 at 2.00 p.m. or at any adjournment thereof.

Please indicate with an "X" in the appropriate spaces how you wish your votes to be cast. If no specific direction as to vote is given, the Proxy will vote or abstain from voting at his/her* discretion.

No.	Ordinary Resolutions	For	Against
1.	To approve the payment of Directors' fees and/or benefits of up to RM260,000 for the period from the date immediately after the 2nd AGM until the date of the next Annual General Meeting of the Company.		
2.	To re-elect Dato' Chan Jian Chern as a Director of the Company.		
3.	To re-appoint Crowe Malaysia PLT as Auditors of the Company.		
4.	To approve the general authority for the Directors to issue and allot shares pursuant to Sections 75 and 76 of the Companies Act 2016.		
5.	To approve the Proposed New Shareholders' Mandate.		

* delete whichever is not applicable

Dated this _____ day of _____ 2026

_____
Signature of Member(s) / Common Seal

Notes:

(a) A member who is entitled to attend, participate, speak and vote at the Meeting shall be entitled to appoint more than one (1) proxy to attend, participate, speak and vote at the Meeting in his/her stead. Where a member appoints more than one (1) proxy, he/she shall specify the proportion of his/her shareholdings to be represented by each proxy.

(b) A proxy may but need not be a member of the Company. A member may appoint any person to be his proxy. A proxy appointed to attend, speak and vote at the Meeting shall have the same rights as the member to attend, speak and vote at the Meeting.

(c) The instrument appointing a proxy shall be in writing signed by the appointor or of his attorney duly authorised in writing or, if the appointor is a corporation, either under the seal or signed by an officer or attorney duly authorised.

(d) Where a member of the Company is an authorised nominee as defined under the Securities Industry (Central Depositories) Act 1991, it may appoint one (1) proxy in respect of each securities account it holds with ordinary shares of the Company standing to the credit of the said securities account.

(e) Where a member of the Company is an exempt authorised nominee which holds ordinary shares in the Company for multiple beneficial owners in one (1) securities account ("omnibus account"), there is no limit to the number of proxies which the exempt authorised nominee may appoint in respect of each omnibus account it holds. The appointment of multiple proxies shall not be valid unless the proportion of its shareholdings represented by each proxy is specified.

(f) For the purpose of determining a member who shall be entitled to attend the Meeting, the Company will be requesting Bursa Malaysia Depository Sdn. Bhd. in accordance with Clause 64(b) of the Company's Constitution to issue a General Meeting Record of Depositors as at 25 February 2026. Only members whose names appear in the General Meeting Record of Depositors as at 25 February 2026 shall be regarded as members and entitled to attend, participate, speak and vote at the Meeting.

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AFFIX
STAMP

The Share Registrar

ORIENTAL KOPI HOLDINGS BERHAD

c/o Tricor Investor & Issuing House Services Sdn. Bhd.
Unit 32- 01, Level 32, Tower A
Vertical Business Suite, Avenue 3
Bangsar South, No. 8, Jalan Kerinchi
59200 Kuala Lumpur, Wilayah Persekutuan

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(g) To be valid, the instrument appointing a proxy may be made in hard copy form or by electronic form in the following manner and must be received by the Company not less than forty-eight (48) hours before the time for holding the Meeting:-

(i) In hard copy form:

In the case of an appointment made in hard copy form, the proxy form must be deposited at the office of the Share Registrar, Tricor Investor & Issuing House Services Sdn. Bhd. at Unit 32-01, Level 32, Tower A, Vertical Business Suite, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, Wilayah Persekutuan or alternatively, at the drop box located at Unit G-3, Ground Floor, Vertical Podium, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, Wilayah Persekutuan.

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(i) Please refer to the Administrative Notes for the 2nd AGM for the registration process for the Meeting.

(j) Kindly check Bursa Securities' and the Company's website at https://www.orientalkopi.asia/ for the latest updates on the status of the Meeting.

KEDAI KOPITIAM
華陽
ORIENTAL
KOPI

Oriental Kopi Holdings Berhad
(Registration No. 202401007447 (1553297-V))

No. 39, Jalan TPP 3,
Taman Perindustrian Putra,
47130 Puchong, Selangor.

www.orientalkopi.asia