ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD
Registration No. 199601017418 (389769-M)

ANNUAL REPORT

2026

STRONGER PORTFOLIO | SUSTAINABLE GROWTN | SHARED VALUE

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NOTICE OF ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT the Thirtieth Annual General Meeting ("30th AGM") of Oriental Food Industries Holdings Berhad will be convened and held at Adam Glass Hall, Tiara Melaka Golf and Country Club, Jalan Gapam, Bukit Katil, 75760 Melaka on Wednesday, 26 August 2026 at 2:30 p.m. to transact the following businesses:

A G E N D A

ORDINARY BUSINESS

1. To receive the Statutory Financial Statements for the financial year ended 31 March 2026 together with the Directors' and Auditors' Reports thereon.

2. To approve the payment of Directors' fees amounting to RM385,000.00 with effect from 26 August 2026 until the next Annual General Meeting. **Ordinary Resolution 1**

3. To approve the proposed payment of Directors' remuneration and benefits (excluding Directors' fees) up to an amount of RM177,100.00 to the Directors with effect from 26 August 2026 until the next Annual General Meeting. **Ordinary Resolution 2**

4. To re-elect the following Directors, each of whom retires by rotation in accordance with Clause 122 of the Constitution of the Company:

   a) Datuk Son Tong Leong **Ordinary Resolution 3**

   b) Ms. You Chen Kei **Ordinary Resolution 4**

5. To re-appoint Messrs. Crowe Malaysia PLT as Auditors of the Company for the financial year ending 31 March 2027 and to authorise the Directors to determine their remuneration. **Ordinary Resolution 5**

SPECIAL BUSINESS

To consider and, if thought fit, to pass the following Ordinary Resolutions:

6. **Authority to Allot Shares pursuant to Sections 75 and 76 of the Companies Act 2016** **Ordinary Resolution 6**

   "THAT subject always to the Companies Act 2016 ("the Act"), the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities"), the Company's Constitution and the approval of the relevant government/regulatory authorities, the Directors be and are hereby empowered pursuant to Sections 75 and 76 of the Act to issue and allot new shares in the Company at any time at such price, upon such terms and conditions, for such purposes and to such person(s) whomsoever as the Directors may in their absolute discretion, deem fit and expedient in the interest of the Company, provided that the aggregate number of shares issued pursuant to this resolution does not exceed ten percent (10%) of the total number of issued shares of the Company for the time being AND THAT the Directors be and are also empowered to obtain the approval from Bursa Securities for the listing of and quotation for the additional shares so issued AND THAT such authority shall commence immediately upon the passing of this Resolution and continue to be in force until the conclusion of the next AGM of the Company.

   THAT in connection with the above, pursuant to Section 85 of the Act and Clause 72.1 of the Constitution of the Company, the shareholders of the Company do hereby waive their statutory pre-emptive rights over all New Shares issued from the exercise of the authority granted pursuant to Sections 75 and 76 of the Act.

   AND THAT the new shares to be issued shall, upon allotment and issuance, rank equally 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 which may be declared, made or paid before the date of allotment of such new shares."

NOTICE OF ANNUAL GENERAL MEETING

7. **Proposed Renewal of Shareholders' Mandate for Recurrent Related Party Transactions of a Revenue or Trading Nature ("Proposed Shareholders' Mandate")** **Ordinary Resolution 7**

"THAT authority be and is hereby given in line with Paragraph 10.09 of the Main Market Listing Requirements of Bursa Securities for the Company and/or its subsidiaries to enter into any of the transactions falling within the types of the Recurrent Related Party Transactions, particulars of which are set out in Part A, Circular to Shareholders dated 28 July 2026, with the Related Parties as described in the said Circular, provided that such transactions are of revenue or trading nature, which are necessary for the day-to-day operations of the Company and/or its subsidiaries within the ordinary course of business of the Company and/or its subsidiaries, made on an arm's length basis and on normal commercial terms which are 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 until:

i. the conclusion of the next AGM of the Company at which time the authority shall lapse, unless by Ordinary Resolution passed at a general meeting, the authority is renewed; or

ii. the expiration of the period within which the next AGM after that date is required to be held pursuant to Section 340(2) of the Act (but must not extend to such extension as may be allowed pursuant to Section 340(4) of the Act); or

iii. revoked or varied by a Resolution passed by the shareholders of the Company at a general meeting.

whichever is earlier.

AND FURTHER THAT the Board of Directors be and is hereby authorised to do all acts, deeds and things as may be deemed fit, necessary, expedient and/or appropriate in order to implement the Proposed 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 Shareholders' Mandate in the best interest of the Company."

8. **Proposed Renewal of Share Buy-Back Authority for the Purchase by the Company of its Own Shares ("Proposed Renewal of Share Buy-Back Authority")** **Ordinary Resolution 8**

"THAT subject to the compliance with Section 127 of the Act, the provisions of the Constitution of the Company, the Main Market Listing Requirements of Bursa Securities and all other applicable laws, guidelines, rules and regulations, the Company be and is hereby authorised, to the fullest extent permitted by law, to purchase such amount of ordinary shares in the Company as may be determined by the Board of Directors of the Company from time to time through Bursa Securities upon such terms and conditions as the Board of Directors may deem fit and expedient in the interest of the Company provided that:

i. the aggregate number of shares purchased does not exceed ten per cent (10%) of the total issued and paid-up share capital of the Company as quoted on Bursa Malaysia as at the point of purchase;

ii. the maximum amount of funds to be allocated for the Proposed Share Buy-Back shall not exceed the aggregate of retained profits of the Company based on the latest audited financial statements and/or the latest management accounts of the Company (where applicable) available at the time of the purchase(s); and

NOTICE OF ANNUAL GENERAL MEETING

iii. the Board of Directors of the Company may decide either to retain the shares purchased as treasury shares or cancel the shares or retain part of the shares so purchased as treasury shares and cancel the remainder or to resell the shares or distribute the shares as dividend.

THAT such authority shall commence upon the passing of this resolution and shall continue to be in force until:

a. the conclusion of the next AGM of the Company at which time the authority will lapse, unless by ordinary resolution passed at the next AGM, the authority is renewed, either unconditionally or subject to conditions; or

b. the expiration of the period within which the next AGM after that date is required by law to be held; or

c. revoked or varied by ordinary resolution passed by the shareholders of the Company in general meeting,

whichever occurs first.

AND THAT authority be and is hereby given unconditionally and generally to the Board of Directors of the Company to take all such steps as are necessary or expedient (including without limitation, the opening and maintaining of central depository account(s) under Securities Industry (Central Depositories) Act 1991, and the entering into all other agreements, arrangements and guarantee with any party or parties) to implement, finalise and give full effect to the aforesaid purchase with full powers to assent to any conditions, modifications, variations and/or amendments (if any) as may be imposed by the relevant authorities and with the fullest power to do all such acts and things thereafter (including without limitation, the cancellation and/or retention and/ or distribution and/or selling of all or any part of the purchased shares in accordance with the Companies Act 2016, the provisions of the Constitution of the Company and the requirements and/or guidelines of Bursa Securities for the Main Market and all other relevant governmental and/or regulatory authorities."

9. To transact any other business of the Company of which due notices shall be given in accordance with the Constitution of the Company and the Companies Act 2016.

BY ORDER OF THE BOARD

KARINA CHONG MEI YING (LS 0009542) [SSM PC No. 201908000667]
LEAN YUNG KWANG (MAICSA 7072369) [SSM PC No. 202008001902]
Joint Secretaries
Melaka

28 July 2026

NOTICE OF ANNUAL GENERAL MEETING

NOTES:

1. In regard of deposited securities, only members whose names appear in the Record of Depositors as at 19 August 2026 ("General Meeting Record of Depositors") shall be eligible to attend and vote at the Meeting.

2. A member entitled to attend and vote at the above meeting is entitled to appoint a proxy to attend and vote in his/ her stead. A proxy need not be a member of the Company. There shall be no restriction as to the qualifications of the proxy.

3. A member may appoint more than one (1) proxy to attend and vote at the same meeting. Where a member appoints more than one (1) proxy, the appointment shall be invalid unless he specifies the proportion of his shareholdings to be represented by each proxy.

4. Where a member of the Company is an exempt authorised nominee which holds ordinary shares in the Company for multiple beneficial owners in one 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.

5. The instrument appointing a proxy in the case of an individual shall be signed by the appointor or his attorney and in the case of a corporation, the instrument appointing a proxy or proxies must be under seal or under the hand of an officer or attorney duly authorised.

6. The instrument appointing proxy shall be deemed to confer authority to demand or join in demanding a poll.

7. The instrument appointing a proxy must be deposited to the office of the Company's Share Registrar, Sectrars Management Sdn. Bhd. at Level 9-7, Menara Sentral Vista, No 150 Jalan Sultan Abdul Samad, Brickfields, 50470, Kuala Lumpur, Malaysia not less than twenty-four (24) hours before the time appointed for holding the meeting or any adjournment thereof as Paragraph 8.29(A) of the Main Market Listing Requirements of Bursa Securities requires all resolutions set out in the Notice of General Meeting to be put to vote by poll.

8. Proxy appointed to attend and vote at a meeting of the Company shall have the same rights as the member to speak at the meeting.

9. Personal Data Privacy:
   By submitting an instrument appointing a proxy(ies) and/or representative(s) to attend, speak and vote at the AGM and/ or any adjournment thereof, a member of the Company (i) consents to the collection, use and disclosure of the member's personal data by the Company (or its agents) for the purpose of the processing and administration by the Company (or its agents) of proxies and representatives appointed for the AGM (including any adjournment thereof), and the preparation and compilation of the attendance lists, minutes and other documents relating to the AGM (including any adjournment thereof), and in order for the Company (or its agents) to comply with any applicable laws, listing rules, regulations and/or guidelines (collectively, the "Purposes"); (ii) warrants that where the member discloses the personal data of the member's proxy(ies) and/or representative(s) to the Company (or its agents), the member has obtained the prior consent of such proxy(ies) and/or representative(s) for the collection, use and disclosure by the Company (or its agents) of the personal data of such proxy(ies) and/or representative(s) for the Purposes; and (iii) agrees that the member will indemnify the Company in respect of any penalties, liabilities, claims, demands, losses and damages as a result of the member's breach of warranty.

EXPLANATORY NOTES:

1. **Statutory Financial Statements for the financial year ended 31 March 2026**

   This agenda item is meant for discussion only as the provision of Section 340(1)(a) of the Act requires the Statutory Financial Statements to be laid at the AGM. As such, this agenda item does not require shareholders' approval and hence, is not put forward for voting.

NOTICE OF ANNUAL GENERAL MEETING

2. **Ordinary Resolution 2 - Directors' remuneration and benefits (excluding Directors' fees)**

Ordinary Resolution 2 relates to the proposed payment of Directors' remuneration and benefits (excluding Directors' fees) to the Directors from 26 August 2026 until the next AGM of the Company, which comprise the followings:

Description	Chairman	Independent Non-Executive Directors & Non-Independent Non-Executive Directors	Executive Directors
Monthly fixed allowance	RM7,570.50 per month	Not Applicable	Not Applicable
Meeting Allowance for attendance of Board and Board Committee Meetings, and general meetings	RM1,000.00 per meeting	RM1,000.00 per meeting	Not Applicable
Monthly claims	RM29,895.36 per annum	Not Applicable	Not Applicable

3. **Ordinary Resolution 6 - Authority to allot shares pursuant to Sections 75 and 76 of the Companies Act 2016**

The Ordinary Resolution 6, if approved, will empower the Directors of the Company, from the date of the above AGM, authority to issue and allot shares in the Company up to an aggregate amount not exceeding 10% of the total number of issued shares of the Company for such purposes as the Directors consider would be in the interest of the Company. This authority unless revoked or varied at a general meeting will expire at the next AGM of the Company.

The mandate is to provide flexibility to the Company to allot and issue new shares without the need to convene a separate general meeting to obtain shareholders' approval to eliminate any delay and avoid incurring additional cost. The purpose of this mandate is to facilitate the Company to undertake possible fund-raising exercises including but not limited to further placement of shares for purposes of funding current and/or future investment projects, working capital and/or acquisitions.

The waiver of pre-emptive rights pursuant to Section 85 of the Act and Clause 72.1 of the Constitution will allow the Directors of the Company to issue new shares of the Company which rank equally to existing issued shares of the Company, to any person without having to offer the new shares to all existing shareholders of the Company prior to issuance of new shares in the Company under the mandate.

The Mandate is a renewal of the Mandate granted by the members at the last AGM held on 27 August 2025. The Mandate granted at the last AGM was not utilised by the Company and thus, no proceeds were raised.

Should there be a decision to issue new shares after the mandate is obtained, the Company will make an announcement in respect thereof.

4. **Ordinary Resolution 7 - Proposed Renewal of Shareholders' Mandate for Recurrent Related Party Transactions of a Revenue or Trading Nature**

The Ordinary Resolution 7, if approved, will enable the Company and its subsidiaries to continue entering into the recurrent related party transactions of a revenue or trading nature with Syarikat Perniagaan Chong Mah Sdn. Bhd., which are necessary for its day-to-day operations and are in the ordinary course of business and on terms not more favourable to the related party than those generally available to the public and are not to the detriment of the minority shareholders of the Company. This authority unless revoked or varied at a General Meeting will expire at the next AGM.

Further information on the proposed Ordinary Resolution No. 7 is set out in Part A, Circular to Shareholders dated 28 July 2026 which is dispatched together with the Annual Report 2026 of the Company.

NOTICE OF ANNUAL GENERAL MEETING

5. Ordinary Resolution 8 - Proposed Renewal of Share Buy-Back Authority

The Ordinary Resolution 8, if approved, will empower the Board of Directors to allocate an amount not exceeding the retained profits of the Company for the purpose of and to purchase such amount of ordinary shares in the Company from time to time on the market of Bursa Securities upon such terms and conditions as the Board of Directors may deem fit in the interest of the Company provided that the aggregate number of shares purchased pursuant to this Resolution does not exceed 10% of the total issued and paid-up share capital of the Company.

Further information on the proposed Ordinary Resolution No. 8 is set out in Part B, Statement to Shareholders in relation to the Proposed Renewal of Share Buy-Back Authority dated 28 July 2026 which is dispatched together with the Annual Report 2026 of the Company.

STATEMENT ACCOMPANYING NOTICE OF THIRTIETH ANNUAL GENERAL MEETING

NAMES OF DIRECTORS STANDING FOR RE-ELECTION

1. Ordinary Resolutions 3 and 4 - Re-election of Directors

The Directors who are retiring pursuant to Clause 122 of the Constitution of the Company and seeking re-election at the forthcoming 30th AGM are as follows:

a) Datuk Son Tong Leong
b) Ms. You Chen Kei

Details of the above Directors are set out in the Directors' Profiles section, and their shareholdings in the Company, where applicable, are set out in the Analysis of Shareholdings section appearing on pages 15 and 16 and 116 to 117 respectively of the Company's Annual Report.

CHAIRMAN'S STATEMENT

Dear Valued Shareholders,

On behalf of the Board of Directors, I am honoured to present the Annual Report and Audited Financial Statements for Oriental Food Industries Holdings Berhad ("the Company" or "OFIH") for the financial year ended 31 March 2026 ("FYE 2026").

It gives me great pleasure to report that, despite a dynamic business environment, the Group has achieved strong financial results.
We remain focused on delivering value to our shareholders and reinforcing our market leadership.

CHAIRMAN'S STATEMENT

Financial and Operational Review

The Group closed FY2026 with revenue of RM464.88 million, up from RM457.70 million in FY2025. The increase, while modest in percentage terms, was achieved against a backdrop of softer consumer sentiment in parts of the region and continued pressure on input costs, and reflects steady execution by our sales and operations teams across both domestic and export channels.

Our revenue base remains diversified across snack food, biscuits, cookies, cakes, wafers, potato chips and potato crisps. This breadth of product portfolio is a deliberate strength of the business and our brands continue to serve a wide range of consumer occasions and price points in our markets.

Geographically, the revenue mix held steady at approximately 60% exports and 40% domestic sales. This allows the Group to participate in the structural growth of overseas demand, while retaining the brand equity and channel relationships we have built at our home ground over many years.

Pre-tax profit for the year stood at RM31.87 million, compared with RM51.83 million in FY2025, a decline of 38.52%. The Board considers this decline to be a reflection of where the Group is in its investment cycle. FY2026 was a year of significant capital deployment, with the completion of our new three-storey factory block and warehouse, and the early stages of installing and commissioning a new biscuit production line. These are investments the Board expects to translate into stronger earnings capacity in the periods ahead, as the new facility moves into productive use.

Net profit attributable to shareholders came in at RM22.89 million, with earnings per share of 9.54 sen. While lower than the prior year, this remains a healthy level of profitability for a year in which the Group was carrying both a substantial capital project and ordinary operating pressures, and it demonstrates the underlying resilience of the business.

The Group's balance sheet remains in a solid position. Loans and borrowings stood at RM18.67 million as at year-end, comfortably manageable against shareholders' equity of RM296.93 million and cash and bank balances of RM48.56 million. This combination of low gearing and healthy liquidity gives the Group meaningful financial flexibility, both to bring the new biscuit line and product range to market in the coming year and to respond to further opportunities as they arise.

Dividends

Reflecting the Group's strong financial performance in FY 2026, we are pleased to announce a total dividend payout of RM9.60 million, representing a significant portion of the net profits for the year.

Business Outlook & Strategies

FY2026 marks an important inflection point for Oriental Food. With our new manufacturing facility now complete and a new biscuit production line entering commissioning, we are entering the next phase of our growth journey from a position of strength. The road ahead will continue to be shaped by global volatility, shifting consumer preferences and rising input costs, but our strategy is clear and our foundations are firmer than ever. We will navigate the year ahead through three interconnected priorities, namely strengthening operational resilience, expanding new product offerings, and enhancing production efficiency through the adoption of high-technology production machineries.

Operational resilience has been tested across the industry by raw material price volatility and currency movements. Our response is to stay close to the fundamentals, which include disciplined cost management, careful working capital control, and steady execution across our manufacturing and distribution network. We continue to diversify our sourcing, deepen relationships with long-standing customers and channel partners, and maintain the quality and food safety standards that our brands are known for.

Innovation is what keeps our business relevant. Consumer tastes are moving quickly toward healthier formulations, more diverse flavour profiles, and packaging that travels well across markets, and we are investing to keep pace. Our research and development team is working on a pipeline of new biscuit and snack variants intended for both domestic and export channels, while our production engineering teams are upgrading lines for greater automation, lower wastage and tighter quality control.

The most significant milestone is the completion of our new three-storey factory block and warehouse, for which the Certificate of Completion and Compliance ("CCC") was obtained in May 2026. The building is now ready for operations and gives us meaningful additional capacity for both production and storage. Within this facility, we are currently installing and commissioning a new biscuit line, which will introduce a higher level of automation, improve product consistency and lift our throughput on this category. Alongside the line commissioning, the Group is finalising a new range of biscuit products, with the official market launch targeted for the third quarter of FY2027. Taken together, the new building, the new line and the new product range represent the most significant step-up in our manufacturing capability in recent years, and they position the Group well for the next leg of growth.

We will continue to balance growth with responsible practices, including more efficient use of energy and water at our plants, reduction of packaging waste where commercially feasible, and partnerships with suppliers who share our standards.

CHAIRMAN'S STATEMENT

The year ahead will not be without its challenges, but we approach it with confidence in our strategy, our people and our newly expanded platform. The decisions taken over the past few years are now translating into tangible capability on the ground, and the Board looks forward to seeing this capability put to work in the financial periods ahead.

Corporate Social Responsibility ("CSR")

The Group has long held the view that a food manufacturer carries a particular responsibility to the communities it operates in, the workforce it employs, and the consumers it feeds. We take that responsibility seriously. Our corporate social responsibility efforts span community engagement, employee welfare and workplace safety, environmental stewardship at our manufacturing sites, and food quality assurance throughout our supply chain.

On ethical and labour practices, we continue to align with internationally recognised standards, including the Sedex Members Ethical Trade Audit (SMETA) framework, which covers fair labour practices, worker welfare, health and safety, and ethical sourcing across our supply chain. Maintaining these standards is not only the right thing to do, it is also a precondition for the trust placed in us by our customers, particularly those in regulated export markets where compliance expectations continue to rise.

A more detailed account of our sustainability initiatives, performance data and forward commitments can be found in the Sustainability Statement on pages 20 to 29 of this Annual Report.

Corporate Governance

The Board considers sound corporate governance to be inseparable from sustainable business performance. Strong governance is what gives shareholders confidence that the capital they have entrusted to us is being deployed prudently, and it is what gives our people, customers and partners confidence that the business will continue to behave with integrity over the long term.

During the year, the Board continued to review the effectiveness of its oversight processes, the adequacy of internal controls, and the management of key risks facing the Group, including supply chain risks, foreign exchange exposure, food safety risks and the operational risks associated with bringing a major new facility online. Where opportunities for improvement were identified, action plans have been put in place and progress is being monitored at Board level.

Our governance framework rests on the principles of transparency, accountability and integrity, and is benchmarked against the Malaysian Code on Corporate Governance. The Board operates through its Risk Management and Audit, Nomination and Remuneration Committees, each chaired by an Independent Non-Executive Director, with clear terms of reference and regular reporting back to the full Board.

The composition of the Board reflects a deliberate balance of skills, industry experience and independence. Our Directors bring backgrounds across manufacturing, finance, regulatory affairs and commercial leadership, which together give the Group both depth on the issues it faces today and breadth on the issues that may shape it tomorrow. Independence of thought is something we actively encourage in the boardroom.

Equally important is the relationship with shareholders. We are committed to clear, timely and balanced communication, whether through our quarterly financial announcements, this Annual Report, or our Annual General Meeting, which we continue to treat as a meaningful forum for dialogue rather than a procedural formality. Shareholder questions, including those raised in advance of the AGM, receive considered responses from the Board and management.

Beyond formal structures, governance at Oriental Food is also a matter of culture. Codes of conduct, whistleblowing channels and anti-bribery policies are in place and reinforced through regular communication, but the more important point is that the expectation of doing business honestly is set from the top and is understood throughout the organisation.

The Board will continue to keep our governance practices under review as the business grows and as regulatory expectations evolve. A fuller account of our governance arrangements during the year is set out in the Corporate Governance Overview Statement of this Annual Report.

Acknowledgment

I would like to take this opportunity, on behalf of my fellow Directors, to thank our shareholders for the trust they continue to place in the Group, particularly in a year that has involved significant capital deployment. To our customers, distributors, suppliers, bankers, professional advisers and regulators, your continued partnership has made our progress possible, and the Board records its sincere appreciation for that support.

To our management team and all employees across production, warehousing, offices and operations, we extend our sincere appreciation. The successful completion of a major new facility while maintaining full-scale operations of the existing business reflects strong commitment, coordination and perseverance across the organisation. The performance reflected in this Annual Report is a direct result of your collective effort, and the Board is deeply grateful for your continued dedication and contribution.

TAN SRI DATO' AZIZAN BIN HUSAIN
Chairman

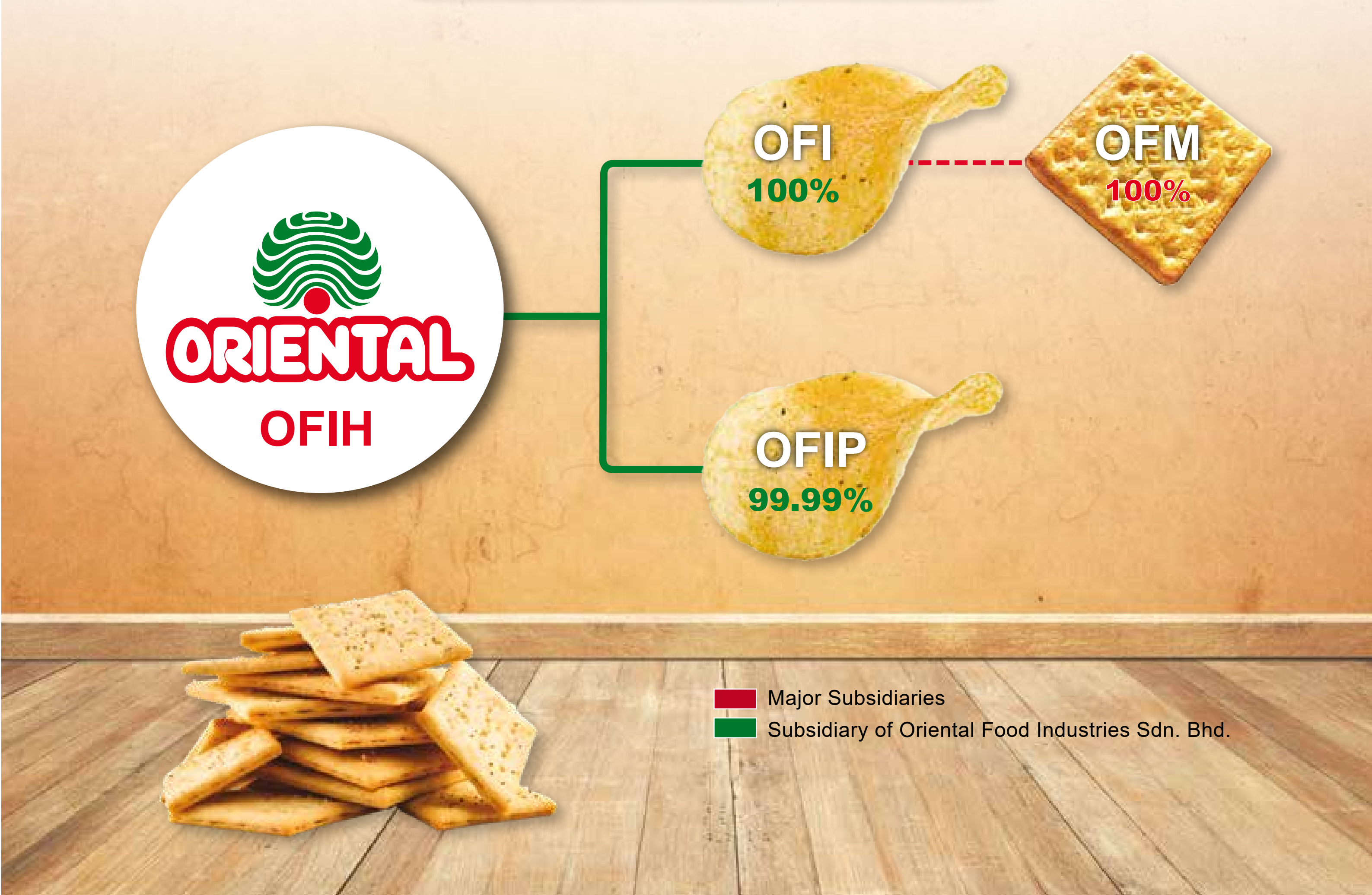
CORPORATE STRUCTURE

Oriental Food Industries Holdings Berhad ("OFIH") was incorporated on 8 June 1996 in Malaysia under the Companies Act, 1965 as a public limited company. OFIH was listed on the Second Board of Bursa Malaysia Securities Bhd in August 2000 and subsequently transferred to the Main Board on 13 October 2003. Currently, OFIH is listed on the Main Market of Bursa Malaysia Securities Berhad.

OFIH is principally an investment holding company with a group of subsidiaries that are engaged in the following activities:

NAME OF MAJOR SUBSIDIARIES	EQUITY INTEREST (%)	PRINCIPAL ACTIVITIES
Subsidiaries of OFIH		
• Oriental Food Industries Sdn. Bhd. ("OFI")	100	Manufacturing and Marketing of Biscuits, Cakes, Snack Food and Confectioneries.
• OFI Properties Sdn. Bhd. ("OFIP")	99.99	Property Development and Investment Holding.
Subsidiary of OFI		
• Oriental Food Marketing (M) Sdn. Bhd. ("OFM")	100	Sales and Marketing of Biscuits, Cakes, Snack Food and Confectioneries.

OFIH Group Corporate Structure



CORPORATE INFORMATION

BOARD OF DIRECTORS

Tan Sri Dato' Azizan bin Husain *(Chairman)*
Senior Non-Independent Non-Executive Director

Datuk Seri Son Chen Chuan
Group Managing Director

Datuk Son Tong Leong
Group Chief Executive Officer

Datuk Son Tong Eng
Executive Director

Mr. Lim Keat Sear
Non-Independent Non-Executive Director

Mr. Chong Peng Khang
Independent Non-Executive Director

Ms. You Chen Kei
Independent Non-Executive Director

JOINT COMPANY SECRETARIES

Ms. Karina Chong Mei Ying
(LS 0009542)
[SSM PC No. 201908000667]

Mr. Lean Yung Kwang
(MAICSA 7072369)
[SSM PC No. 202008001902]

REGISTERED OFFICE

No. 65, Jalan Usaha 7
Air Keroh Industrial Estate
75450 Melaka
Tel : +606 231 0333
Fax : +606 232 2066

SHARE REGISTRAR

Sectrars Management Sdn Bhd
Level 9-7, Menara Sentral Vista
No. 150, Jalan Sultan Abdul Samad Brickfields
50470 Kuala Lumpur
Tel : +603 2276 6138
Fax : +603 2276 6131

AUDITORS

Crowe Malaysia PLT
201906000005(LLP0018817-LCA) & AF1018
52, Jalan Kota Laksamana 2/15
Taman Kota Laksamana, Seksyen 2
75200 Melaka.
Tel : +606 282 5995
Fax : +606 283 6449

CORPORATE HEAD OFFICE

No. 65, Jalan Usaha 7
Air Keroh Industrial Estate
75450 Melaka.
Tel : +606 231 0333
Fax : +606 232 2066
Email : info@ofi.com.my
Websites : www.ofih.com.my
: www.jacker.com.my

PRINCIPAL BANKERS

HSBC Bank Malaysia Berhad
OCBC Bank (Malaysia) Berhad
Public Bank Berhad
CIMB Bank Berhad

STOCK EXCHANGE LISTING

Main Market of Bursa Malaysia Securities Berhad

STOCK NAME

OFI

STOCK CODE

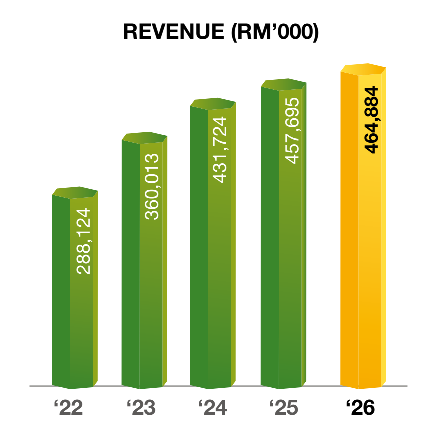
7107

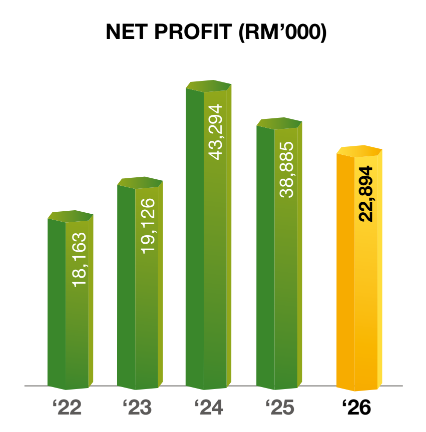
GROUP FINANCIAL HIGHLIGHTS

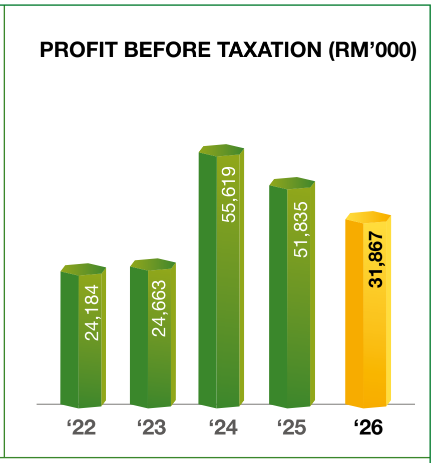
Financial Year Ended 31 March		2022	2023	2024	2025	2026
Revenue	RM'000	288,124	360,013	431,724	457,695	464,884
Earnings Before Interest, Tax, Depreciation & Amortisation (EBITDA)	RM'000	38,208	38,660	69,730	65,412	45,443
Profit Before Taxation	RM'000	24,184	24,663	55,619	51,835	31,867
Profit After Taxation	RM'000	18,163	19,126	43,294	38,885	22,894
Profit Attributable To Shareholders	RM'000	18,163	19,126	43,294	38,885	22,894
Shareholders' Equity	RM'000	220,820	231,196	263,078	286,143	296,933
Net Operating Cash Flow	RM'000	26,025	12,841	41,123	39,420	27,528
Net Assets Per Share	RM	0.92	0.96	1.10	1.19	1.24
Basic Earnings Per Share	sen	7.57	7.97	18.04	16.20	9.54
Total Borrowings	RM'000	5,650	3,603	2,421	1,184	18,667
Net Gearing Ratio	%	-	-	-	-	-
Net Dividends Per Share **	sen	2.80	3.70	5.00	6.50	5.00

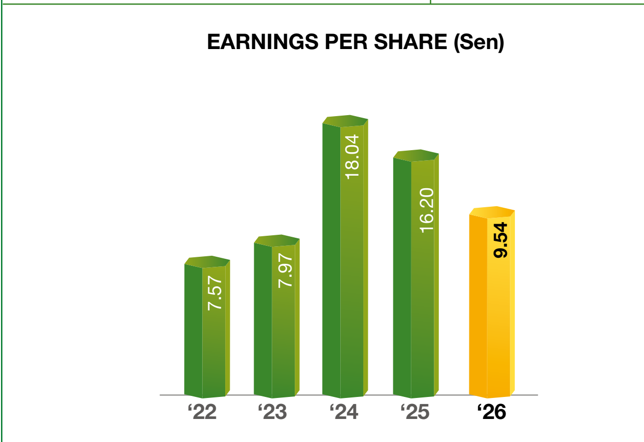
Notes:

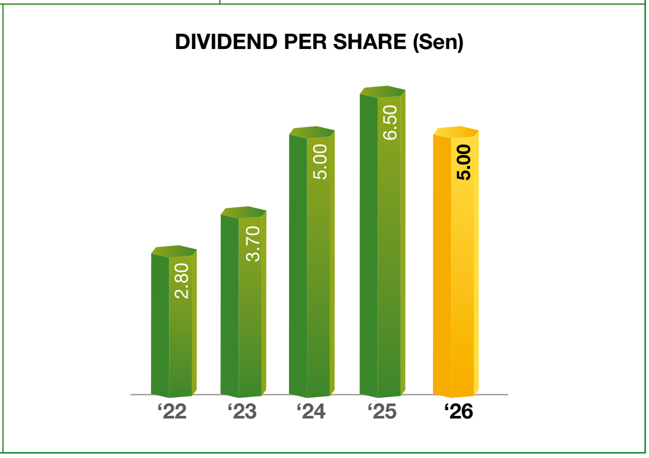
** *Dividend recognised/paid during the financial year and is excluding the dividend paid after the respective financial year end and the final dividend proposed for the shareholders' approval.*











PROFILE OF THE BOARD OF DIRECTORS

Tan Sri Dato' Azizan Bin Husain
82 years of age | Male | Malaysian | Senior Non-Independent Non-Executive Chairman

Tan Sri Dato' Azizan bin Husain ("Tan Sri Azizan") was appointed the Independent Non-Executive Chairman on 8 June 2000. Tan Sri Dato' Azizan has served the Company for a cumulative term of more than twenty-five (25) years since 8 June 2000. In compliance with the MCCG 2021, he was re-designated as a Senior Non-Independent Non-Executive Director with effect from 23 May 2023.

Tan Sri Azizan holds a B. A. Honours Degree and Diploma in Public Administration from the University of Malaya and a Post Graduate Diploma in Economics and Master in Urban and Regional Planning from the University of Colorado, Boulder, United States of America.

Tan Sri Azizan started his career with the Ministry of Agriculture, Malaysia in 1967 and retired in 1999 as the Secretary-General in the Ministry of Defence, Malaysia. Prior to his retirement, he gained vast experience from various departments in the civil service. During his years with the Government Service, he has served as Assistant Secretary with the Centre for Development Studies and Economic Planning Unit in Prime Minister's Department, Director of Economic Planning Unit, Sabah, Sabah State Director of Development, Deputy Secretary-General with Ministry of Land and Regional Development, Deputy Director-General (Sectoral) Economic Planning Unit with Prime Minister's Department, Director of Public Sector Companies Monitoring Division in the Ministry of Finance and Deputy Secretary-General (Operation) with the Ministry of Finance.

Tan Sri Azizan has attended three (3) of four (4) Board meetings held in the financial year.

Tan Sri Azizan does not hold shares in the Company and is not related to any Director and/or major shareholders of the Company. He does not have any conflict of interest with the Company and has not been convicted of any offence within the past five (5) years.

Datuk Seri Son Chen Chuan
79 years of age | Male | Malaysian | Group Managing Director

Datuk Seri Son Chen Chuan ("Datuk Seri Son") was appointed as Managing Director on 8 June 2000 and is currently holding the position of Group Managing Director.

Datuk Seri Son is the founder of the Company and its subsidiaries ("the Group"). He is the driving force of the Group. With his decades-long experience in the industry and extensive knowledge gained throughout the years, he formulates and implements the Group's corporate strategy. He also develops new products for both local and overseas markets by ensuring high quality of products and packaging, keeping close contact with the local and overseas distributors to obtain suggestions and feedbacks on OFI's products. Datuk Seri Son had throughout the years fostered close relationships with the suppliers and customers.

Datuk Seri Son has attended three (3) of four (4) Board meetings held in the financial year.

Datuk Seri Son is related to Datuk Son Tong Leong (son) and Datuk Son Tong Eng (son). He is a substantial shareholder in the Company by virtue of his direct and indirect interests in the shareholdings held by himself and his children and via his shareholding in Apendo Capital Sdn. Bhd. and Summer Legend Sdn. Bhd. Other than the recurrent related party transactions as disclosed on page 122, he does not have any conflict of interest with the Company and has not been convicted of any offence within the past five (5) years.

PROFILE OF THE BOARD OF DIRECTORS

Datuk Son Tong Leong
56 years of age | Male | Malaysian | Group Chief Executive Officer

Datuk Son Tong Leong ("Datuk TL Son") was appointed to the Board on 8 June 2000 and is currently the Group Chief Executive Officer. He holds a Bachelor's degree in Business from the Edith Cowan University, Australia.

He started his career back in 1994 as the Factory Manager of OFI and thereafter held the position of the General Manager of the Company in 1998.

Datuk TL Son oversees the overall corporate administration, human resources, marketing and operations of the Company. He maintains excellent relationships with staff of all levels, customers, suppliers and the Company's business partners. He also oversees the factory operations and ensures that production activities are carried out smoothly in compliance with international standards.

He has attended all four (4) of four (4) Board meetings held in the financial year.

He is a shareholder of the Company and is related to Datuk Seri Son Chen Chuan (father) and Datuk Son Tong Eng (brother), all of whom are Directors of the Company. He does not have any conflict of interest with the Company and has not been convicted of any offence within the past five (5) years.

Datuk Son Tong Eng
55 years of age | Male | Malaysian | Executive Director

Datuk Son Tong Eng was appointed to the Board on 8 June 2000. He holds a Diploma in Mechanical Engineering from the Federal Institute of Technology, Kuala Lumpur.

He has more than thirty (30) years of experience in the food industry and is currently the Executive Director of OFI. He oversees the factory operations and human resource related matters.

He has attended all four (4) of four (4) Board meetings held in the financial year.

He is a shareholder of the Company and is related to Datuk Seri Son Chen Chuan (father) and Datuk Son Tong Leong (brother), all of whom are the Directors of the Company. He does not have any conflict of interest with the Company and has not been convicted of any offence within the past five (5) years.

Mr. Lim Keat Sear
75 years of age | Male | Malaysian | Non Independent Non-Executive Director

Mr. Lim Keat Sear ("Mr. Lim") was appointed to the Board on 8 June 2000. He also serves as a member of the Nomination Committee, Remuneration Committee and Risk Management and Audit Committee.

He has been in the snack and confectionery business for more than fifty (50) years. He joined Syarikat Perniagaan Chong Mah Sdn. Bhd., a distributor of snack food and confectionery in 1973 and became a director of Chong Mah in 1978.

Mr. Lim has attended all four (4) of four (4) Board meetings held in the financial year.

He is a substantial shareholder of the Company by virtue of his direct and indirect interest via Syarikat Perniagaan Chong Mah Sdn. Bhd., Thung Shung (M) Sdn. Bhd. and Summer Legend Sdn. Bhd. and is not related to any of the Directors of the Company. Other than the recurrent related party transactions as disclosed on page 122, he does not have any conflict of interest and has not been convicted of any offence within the past five (5) years.

PROFILE OF THE BOARD OF DIRECTORS

Mr. Chong Peng Khang
46 years of age | Male | Malaysian | Independent Non-Executive Director

Mr. Chong Peng Khang ("Mr. Chong") was appointed to the Board on 22 September 2020. He also serves as the Chairman of Remuneration Committee and Risk Management and Audit Committee and a member of the Nomination Committee.

He holds a Bachelor Degree in Accounting from Multimedia University (MMU), Malaysia with 1st Class Honours. He also holds the professional qualification from the Association of Chartered Certified Accountants (ACCA) and the Malaysian Institute of Accountants (MIA).

Mr. Chong began his career as an auditor with Deloitte Kassim Chan and subsequently Ernst & Young, involving in audit and business advisory of companies from various industries. His experience covers audit and assurance engagements, corporate reporting and compliance, taxation and wide-ranging overseas exposures.

He has also headed the accounting and finance division of a public listed company listed on the Main Market of Bursa Malaysia Securities Berhad and responsible for the corporate finance, accounting, tax and cash flow functions of the company and its subsidiaries.

He has then held several senior finance roles in some major Malaysian conglomerate companies covering industries from manufacturing, heavy and process equipment, energy and automotive.

He sits on the Board of Directors of DFCity Group Berhad (formerly known as Hock Heng Stone Industries Berhad) and TPC Plus Berhad.

He has attended all four (4) of four (4) Board meetings held in the financial year.

Mr. Chong is not related to any of the Directors of the Company. He does not have any conflict of interest with the Company and has not been convicted of any offence within the past five (5) years.

Ms. You Chen Kei
35 years of age | Female | Malaysian | Independent Non-Executive Director

Ms. You Chen Kei ("Ms. You') was appointed to the Board on 23 May 2023. She also serves as the Chairman of Nomination Committee and a member of the Risk Management and Audit Committee and Remuneration Committee.

She holds a Bachelor Degree in Accounting, the professional qualification from the Association of Chartered Certified Accountants (ACCA) and the Malaysian Institute of Accountants (MIA).

Ms. You began her career as an auditor with Ernst & Young Malaysia, involving in audit and business advisory, and having 6 years' experience as Group Accountant in other public listed company. Her key accounting and financial competencies include but not limited to managing budget, risk management and business strategy reviews.

Presently, Ms. You is the Group Finance Manager of a multinational corporation in Melaka.

Ms. You has attended all four (4) of four (4) Board meetings held in the financial year.

She is not related to any of the Directors of the Company. She does not have any conflict of interest with the Company and has not been convicted of any offence within the past five (5) years.

PROFILE OF
KEY SENIOR MANAGEMENT

Ms. Karina Chong Mei Ying
55 years of age | Female | Malaysian | Group Company Secretary

Ms. Karina Chong Mei Ying ("Ms. Chong") has been with the Company since 1996. She holds a Bachelor of Laws (LL.B) degree from the University of London and is a Company Secretary licensed by the Companies Commission of Malaysia. She is an Affiliate Member of the Malaysian Institute of Chartered Secretaries and Administrators (MAICSA) and an Affiliate Member of the Institute of Corporate Directors Malaysia (ICDM). She brings over twenty-eight (28) years of professional experience in corporate secretarial, human resource, administrative, legal and governance matters.

Ms. Chong heads the Group's company secretarial, legal, investor relations, human resources and administration functions and serves as Group Company Secretary of the Company. In her capacity as Company Secretary, she reports directly to the Board of Directors and at company level, as a member of senior management, she reports to the Group Managing Director and the Group Chief Executive Officer. She plays a central role in ensuring the Group's compliance with the Companies Act 2016, the Main Market Listing Requirements of Bursa Malaysia Securities Berhad and other applicable regulatory requirements, while supporting the Board on corporate governance and sustainability matters.

She does not hold any shares in the Company, has no family relationship with any Director and/or major shareholder of the Company, has no conflict of interest with the Company, and has not been convicted of any offence within the past five (5) years, nor has any public sanction or penalty been imposed on her by any regulatory body during the financial year.

Ms. Yap Siew Kuan
57 years of age | Female | Malaysian | Group Accountant

Ms. Yap Siew Kuan ("Ms. Yap") commenced her tenure with the Company on 15 January 2015. She is a graduate of the Chartered Institute of Management Accountants and holds membership with the Malaysian Institute of Accountants. With an impressive thirty-one (31) years of experience in the accounting and audit sector, she brings a wealth of expertise to her role.

In her capacity, Ms. Yap oversees the corporate accounts and finances of the Group, ensuring proper financial management and reporting practices. She reports to the Directors of the Company, providing comprehensive insights and guidance on financial matters.

Ms. Yap does not hold any shares in the Company and has no familial ties to any Director or major shareholders. Importantly, she maintains a conflict-free relationship with the Company and has not been convicted of any offence within the past five (5) years.

MANAGEMENT DISCUSSION AND ANALYSIS

OVERVIEW OF THE GROUP'S BUSINESS AND OPERATIONS

Oriental Food Industries Holdings Berhad ("the Company" or "the Group") has made its mark in the snack food and confectionery manufacturing industry today as one of the companies holding the leading position in the said industry in Malaysia.

The Group remains focused on placing the needs and interests of its customers first by manufacturing an assortment of snack food and confectionery products that focuses on quality. Generally, these products can be divided into five (5) broad categories, which are snack food, wafer, biscuits, potato snacks and bakery products.

The Group has various product brand names, most of which are commercially strong and generating the required sales and profit both locally and overseas. Super Ring, Jacker, Rota and Oriental are currently well-known household brand names in Malaysia.

FINANCIAL RESULTS AND FINANCIAL CONDITION

Despite undergoing a challenging year in 2026, the Group has managed to secure continued growth in revenue as seen in the financial year ended 31 March 2026 ("FY 2026") results as reflected in the table below:

	2026 RM'000	2025 RM'000	Y-O-Y RM'000	%
Revenue	464,884	457,695	7,189	1.57
Gross Profit	82,626	93,751	(11,125)	(11.87)
Profit Before Tax ("PBT")	31,867	51,835	(19,968)	(38.52)
Financial Costs	214	89	(125)	(140.45)
Profit After Tax ("PAT")	22,894	38,885	(15,991)	(41.12)
Shareholders' Fund	296,933	286,143	10,790	3.77
Total Assets	371,654	358,352	13,302	3.71
Borrowings	18,667	1,184	(17,483)	(1476.60)
*Debt/ Equity (%)	-	-		
Earnings Per Share	9.54	16.20		
Net Assets Per Share	1.24	1.19		

* *The debt-to-equity ratio is Nil as the cash and cash equivalents exceeded the total external borrowings.*

REVENUE

The Group recorded higher revenue of RM464.88 million in the financial year 2026, an increase of 1.57% as compared to the previous financial year of RM457.70 million. The increase was due to higher sales from local market in the snack food and confectioneries segment.

Revenue information based on the geographical location of customers is as follows:

	Revenues			
	01.04.2025 - 31.03.2026		01.04.2024 - 31.03.2025	
	RM'000	%	RM'000	%
Malaysia	187,927	40%	169,660	37%
Asia	217,301	47%	220,860	48%
Others	59,655	13%	67,175	15%
Total reported segments	464,884	100%	457,695	100%

MANAGEMENT DISCUSSION AND ANALYSIS

NET PROFITS

The Group's profit after tax is lower at RM22.89 million as compared to RM38.89 million in the previous financial year. Earnings per share of the Group stood at 9.54 sen.

FINANCIAL POSITION

The Group's financial position remains strong with total assets of RM371.65 million against total liabilities of RM74.72 million. The Group has a cash reserve of RM48.56 million at the financial year-end as compared to RM55.85 million in the previous financial year. The Group expects a positive contribution in the coming years from the investment made earlier by one of its major subsidiaries.

Net tangible assets per share, attributable to the owner improved to RM1.24 (2025: RM1.19). The debt/equity ratio of the Group stood at Nil (2025: Nil) and the shareholders' fund is RM296.93 million. The Group's liquidity, measured by the current ratio is 3.60.

DIVIDEND

The Group has constantly declared a dividend payout for every quarter for the past years. The total dividend declared during the financial year 2026 was 5.00 sen (2025: 6.50 sen) per share.

GROUP'S PROSPECTS

The sustainability of revenue growth is promising as the Group has a solid business foundation in this industry. The Group will continuously strive to pursue higher productivity and lower operation costs by improving efficiency through capital investment.

The Board expects that the performance of the Group will be satisfactory for the next financial year ending 31 March 2027, despite facing various challenges from the competitive and uncertain markets.

SUSTAINABILITY STATEMENT

STATEMENT OF COMPLIANCE

This Sustainability Statement of Oriental Food Industries Holdings Berhad ("OFIH" or the "Company") and its subsidiaries (collectively, the "Group") has been prepared for the financial year ended 31 March 2026 ("FY2026") in accordance with the following:

- Paragraph 9.45(2) read together with Appendix 9C, Part A, paragraph 29 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Malaysia");
- Practice Note 9 of the Main Market Listing Requirements;
- the National Sustainability Reporting Framework ("NSRF") issued by the Advisory Committee on Sustainability Reporting on 24 September 2024;
- IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information; and
- IFRS S2 Climate-related Disclosures, collectively, the "ISSB Standards".

1. ABOUT THIS STATEMENT

1.1 Reporting Entity and Scope

This Sustainability Statement covers Oriental Food Industries Holdings Berhad and the following subsidiaries (collectively, the "Group"):

Entity	Principal Activities
Oriental Food Industries Holdings Berhad	Investment holding
Oriental Food Industries Sdn. Bhd.	Manufacturing and marketing of biscuits, cakes, snack food and confectioneries
Oriental Food Marketing (M) Sdn. Bhd.	Sales and marketing of biscuits, cakes, snack food and confectioneries
OFI Properties Sdn. Bhd.	Property development and investment holding.

The reporting period is from 1 April 2025 to 31 March 2026 ("FY2026"), aligned with the Group's financial reporting period.

SUSTAINABILITY STATEMENT

1. ABOUT THIS STATEMENT (CONTINUED)

1.2 Reporting Frameworks and Standards

This Statement has been prepared in accordance with the frameworks identified in the Statement of Compliance.

1.3 Forward-looking Statements

This Statement contains forward-looking statements relating to the Group's sustainability strategy, targets, plans and aspirations, which are based on management's current expectations and assumptions at the time of reporting.

2. SUSTAINABILITY GOVERNANCE

This section sets out how the Group governs sustainability-related risks and opportunities ("SROs"), including climate-related risks and opportunities. Disclosures in this section satisfy the governance disclosure requirements of IFRS S1 paragraphs 26–27 and IFRS S2 paragraphs 5–7.

2.1 Governance Structure

The Group's sustainability governance operates through a four-tier structure:

Tier	Role	Committee	Sustainability Responsibilities
1.	**Oversight**	Board of Directors	Approves sustainability strategy, policies, material SROs, climate-related targets and the Sustainability Statement; oversees integration of SROs into corporate strategy, risk appetite, capital allocation and major transactions.
2.	**Review**	Risk Management and Audit Committee ("RMAC")	Reviews sustainability-related risk assessments, internal controls over sustainability data, and Sustainability Statement before recommending it to the Board for approval.
3.	**Execution**	Group Managing Director and Group CEO, supported by the Sustainability Working Committee ("SWC")	Drives implementation of sustainability strategy and targets, chairs the SWC, comprising heads of Operations, Quality Assurance, HR, Finance, Procurement, IT and Engineering; meets at least quarterly.
4.	**Operations**	Departmental Heads and operational teams	Day-to-day implementation of sustainability initiatives, data capture, monitoring of operational metrics and incident reporting through the Group's environmental, health and safety, food safety and quality management systems

3. STRATEGY

This section discloses the Group's business model and the effects of sustainability-related risks and opportunities on its strategy and decision-making, in accordance with IFRS S1 paragraphs 28–40 and IFRS S2 paragraphs 8–22. Climate-related strategy disclosures are contained in Section 6.

3.1 Business Model and Value Chain

The Group is principally engaged in the manufacture and marketing of biscuits, cakes, snack food and confectionery products under the brands "Super Ring", "Jacker", "Rota" and "Zess". The Group operates primarily from its manufacturing facilities in Ayer Keroh industrial Estate, Melaka and serves customers across Malaysia and export markets, with significant export presence in Southeast Asia, the Middle East, Africa and selected markets in Europe and North America.

a) Upstream value chain

The Group sources key raw materials including flour, oil, sugar, corn grits, packaging materials and seasonings from a combination of domestic and international suppliers. Approximately 82% of FY2026 procurement spend was directed to Malaysian-based suppliers.

b) Operations

The Group's manufacturing facilities are located in Melaka, Malaysia, and comprise production lines for biscuits, cakes, snacks, and potato-based products. The operations are certified under ISO 9001 Quality Management Systems, ISO 22000 Food Safety Management Systems, Hazard Analysis and Critical Control Points (HACCP), Food Safety System Certification 22000 (FSSC 22000), the Malaysian Ministry of Health's MeSTI scheme, as well as Halal certifications issued by the Department of Islamic Development Malaysia (JAKIM) and the Indonesian Ulema Council (MUI).

c) Downstream value chain

Finished goods are distributed through the Group's marketing arm to modern trade, traditional trade, and international distributors. The Group operates a limited in-house logistics capability but continues to utilise third-party logistics providers for most outbound distribution activities.

3.2 Material Sustainability-related Risks and Opportunities (SROs)

Following the materiality assessment, the Board has determined the following SROs to be material to the Group's prospects:

Material SRO	Type	Why it matters to OFIH
Food safety and product quality	Risk	Product recalls or contamination events would directly impact consumer trust, brand value, and result in regulatory sanctions, particularly in halal-sensitive export markets.
Climate-related physical risks	Risk	Heat stress, drought and changing rainfall patterns affect yields of palm fruit, sugar and cocoa, driving raw material cost volatility. Flooding could disrupt production at the Melaka facilities.
Energy and emissions management	Risk & Opportunity	Opportunity to reduce operating cost and emissions intensity through expansion of solar PV, energy-efficient ovens, and natural gas conversion.
Water stewardship	Risk	Manufacturing in Melaka uses municipal water supplied by the local authorities.
Occupational safety and health	Risk	Manufacturing operations involve hot ovens, mechanical packaging lines and hazardous chemicals; safety incidents have direct human and operational consequences.
Talent attraction, retention & diversity	Risk & Opportunity	Skilled labour shortage in the Malaysian manufacturing sector and reliance on foreign labour.

3. STRATEGY (CONTINUED)

3.3 Effects on Strategy and Decision-Making

The Group's response to material SROs is reflected in the following strategic priorities for FY2026 and the coming years:

a) Food safety and product quality - Strong quality assurance systems are embedded across operations, supported by internationally recognised food safety certifications. Decisions focus on preventive controls, supplier approval processes, and continuous monitoring to maintain product integrity.

b) Climate-related physical risks - The Group monitors supply chain exposure and prioritises diversified sourcing, supplier engagement, and operational resilience planning to reduce disruption risks.

c) Energy and emissions management - Investment decisions are guided by energy efficiency and emissions reduction potential, with emphasis on cost savings and gradual transition to lower-carbon energy sources.

d) Water stewardship - Focus is placed on efficient water use in operations and monitoring consumption to reduce waste and improve operational efficiency.

e) Occupational safety and health | Risk - Safety is managed through strict operational procedures, training programmes, and continuous monitoring to prevent workplace incidents and ensure compliance with safety standards.

f) Talent attraction, retention & diversity - The Group focuses on workforce development, structured training, and retention initiatives while maintaining a balanced and compliant labour strategy to support operational continuity.

3.4 Current and Anticipated Financial Effects

In line with the transition relief permitting qualitative disclosure in the first reporting period, the Group provides the following qualitative description of the current and anticipated financial effects of its material SROs:

a) Operating expenses

One of the contributing factors to the increase in operating expenses during FY2026 was higher manpower costs arising from the implementation of the revised minimum wage policy in Malaysia, whereby the minimum monthly wage was increased to RM1,700 effective from 1 February 2025, as well as the mandatory contributions to the Social Security Organisation ("SOCSO") for foreign workers. These additional labour-related costs are expected to persist into FY2027 as the Group anticipates an increase in manpower requirements arising from the commencement of operations at the new plant. Consequently, the Group's gross profit margin for FY2026 decreased to 18% as compared to 20% in FY2025;

b) Asset values

No asset impairment indicators directly attributable to SROs were identified during FY2026; the Group will continue to monitor in particular the long-lived manufacturing assets in Melaka against changing physical climate risk profiles; and

c) Revenue

No material revenue impact in FY2026; export customers have increased ESG due-diligence requirements but no contracts have been lost on ESG grounds.

4. MATERIALITY ASSESSMENT

4.1 Approach

The Group will conduct materiality assessment to identify SROs that could reasonably be expected to affect its prospects ("financial materiality" in the IFRS S1), supplemented by consideration of the Group's impacts on the economy, environment and people ("impact materiality").

The assessment followed a five-step process:

a) **Identification** — compilation of potential SROs from industry benchmarking, the Bursa-prescribed common sustainability matters, GRI sector guidance, and the prior-year materiality matrix.

b) **Stakeholder engagement** — engagement with shareholders, employees, customers, suppliers, regulators and community representatives

c) **Assessment** — rating of each SRO on (a) likelihood and magnitude of effect on the Group's prospects (financial materiality axis) and (b) significance of the Group's impact (impact materiality axis), on a 1–5 scale.

d) **Prioritisation** — review reports by the SWC, recommendation to the RMAC, and approval by the Board.

e) **Validation** — annual review and refresh, with interim re-assessment triggered by significant events (e.g. a major regulatory change or operational incident).

4.2 Materiality Matrix (FY2026)

The following matrix summarises the FY2026 outcome.

Material Sustainability-Related Outcomes (SROs)

Material SRO	Type	Governance / Strategy / Risk Management / Metrics
Food safety and product quality	Risk	Governed at Board level with oversight of product integrity. Managed through certified food safety systems, preventive quality controls, supplier approval processes, and routine audits. Performance monitored through quality compliance rates and incident tracking.
Climate-related physical risks	Risk	Managed through supply chain diversification and supplier engagement to reduce exposure to raw material disruptions. Operational continuity planning is in place for production facilities.
Energy and emissions management	Risk & Opportunity	Overseen as part of operational efficiency strategy. Focus on energy optimisation initiatives, equipment efficiency improvements, and consideration of lower-carbon energy sources.
Water stewardship	Risk	Managed through monitoring of water consumption and efficiency initiatives. Operations rely on municipal water supply provided by local authorities.
Occupational safety and health	Risk	Supported by structured safety management systems, training programmes, and workplace monitoring. Performance tracked through incident reporting and preventive actions.
Talent attraction, retention & diversity	Risk & Opportunity	Addressed through workforce development, training, and retention initiatives to support labour stability in a tight manufacturing labour market.

4. MATERIALITY ASSESSMENT (CONTINUED)

4.3 Stakeholder Engagement

The Group's stakeholder map and corresponding engagement methods are summarised below.

Stakeholder	Engagement methods	Frequency	Key topics raised in FY2026
Shareholders & investors	AGM, EGMs, Bursa announcements, Annual Report, investor briefings	Annual / event-driven	Financial performance, dividend
Employees	Training, performance reviews, grievance channel	Continuous	Compensation & benefits, career development, workplace safety, hostel conditions
Customers (modern trade, distributors, end-consumers)	Customer audits (incl. SMETA), trade shows, customer service helpline, social media	Continuous	Product quality, ISO compliance, halal compliance, packaging recyclability, ESG disclosures, price stability
Suppliers	Supplier evaluations, audits, supplier code of conduct sign-off	Quarterly / annual	Payment terms, traceability, halal certification
Regulators & authorities (Bursa, SC, JAKIM, DOE, DOSH, MOH)	Filings, inspections, consultations, industry roundtables	Continuous	Food safety, environmental compliance, halal compliance
Local community	Community engagement programmes, donations, volunteerism, blood drives	Periodic	Employment opportunities, environmental impact, community contributions

5. RISK MANAGEMENT

The Group identifies, assesses, prioritises, and monitors sustainability-related outcomes (SROs) in line with IFRS S1 and IFRS S2 requirements, with climate-related risk management.

Sustainability-related risks are integrated into the Group's Enterprise Risk Management (ERM) framework, overseen by the Risk Management and Audit Committee (RMAC). These risks are recorded in the Group Risk Register, reviewed quarterly by the Sustainability Working Committee (SWC) and the RMAC, and reported to the Board annually. From FY2026, sustainability-related risks, including climate-related risks, are formally recognised as a distinct risk category within the ERM framework.

Sustainability-related risks are identified from both internal and external sources, including operational incidents, regulatory developments, benchmarking, and stakeholder feedback. Climate-related risks are assessed using location-based data on physical hazards as well as relevant policy and market developments.

Each risk is evaluated based on likelihood and impact, taking into account financial, operational, reputational, regulatory, and human factors. Risks are then prioritised and mapped on a risk heat map. High-priority risks are escalated to the RMAC and Board, with assigned owners and key performance indicators (KPIs) for ongoing monitoring.

SUSTAINABILITY STATEMENT

6. CLIMATE-RELATED DISCLOSURES (IFRS S2)

The Group's climate-related disclosures are in accordance with IFRS S2 and cover governance, risk management, and performance monitoring. Climate matters are overseen by the Board, with review by the Risk Management and Audit Committee (RMAC) and implementation by the Sustainability Working Committee (SWC) supported by operational teams. Climate-related risks are integrated into the Group's Enterprise Risk Management framework and are identified and assessed using both internal and external data sources, with key risks escalated to the RMAC and Board for oversight.

The Group's key physical climate risks include flooding risks affecting operations and access routes in Melaka, as well as water stress impacting production due to reliance on municipal supply. While the manufacturing facilities are not located in known high-risk flood zones, extreme rainfall events may still cause temporary disruptions to logistics and supply chain connectivity. Periods of reduced rainfall may also lead to water rationing, which could affect operational continuity. These risks are monitored as part of the Group's operational risk management processes, with mitigation measures focused on maintaining business continuity and efficient resource use.

7. OTHER MATERIAL SUSTAINABILITY MATTERS

The Group's material sustainability matters (excluding climate-related matters) are addressed in line with Bursa Malaysia's Listing Requirements.

7.1 Food Safety and Product Quality

Food safety is the Group's most material non-climate sustainability matter. Operations are supported by integrated quality and food safety management systems certified to ISO 9001, ISO 22000, FSSC 22000 and HACCP, together with MeSTI registration and Halal certifications from JAKIM (Malaysia) and MUI (Indonesia).

During FY2026, the Group recorded product quality performance through key indicators including food safety incidents, customer complaints, external audits, and employee training hours.

7.2 Health and Safety

Workplace safety is managed under a formal safety governance structure led by the Safety and Health Officer and supported by a Safety and Health Committee in compliance with applicable Malaysian occupational safety legislation.

Key safety indicators include fatalities, injury rates, total hours worked, and safety training hours. The Group also conducts regular fire safety inspections and evacuation drills at operational facilities.

7.3 Labour Practices and Standards

The Group complies with applicable Malaysian labour laws and maintains responsible recruitment practices.

7.4 Diversity, Equity and Inclusion

The Group applies merit-based recruitment, promotion and remuneration practices without discrimination. Workforce and Board diversity disclosures are presented in Section 8 in accordance with Bursa Malaysia requirements.

SUSTAINABILITY STATEMENT

7. OTHER MATERIAL SUSTAINABILITY MATTERS (CONTINUED)

7.5 Anti-Bribery and Anti-Corruption

The Group adopts a zero-tolerance approach to bribery and corruption, supported by an Anti-Bribery and Anti-Corruption Policy aligned with Section 17A of the Malaysian Anti-Corruption Commission Act 2009 and national guidelines on adequate procedures.

During the reporting period, all relevant employees completed anti-corruption training and risk assessments were conducted, with no confirmed incidents of corruption reported.

7.6 Whistleblowing and Grievance Mechanisms

The Group provides whistleblowing channels for employees and external parties to report misconduct. Reports are independently reviewed by the Risk Management and Audit Committee. During the reporting period, there were no cases reported.

7.7 Responsible Supply Chain

The Group manages supplier conduct through a Supplier Code of Conduct covering labour practices, safety, environment, and anti-corruption requirements. Suppliers are assessed periodically, and selected operations undergo SMETA audits when required by customers.

8. PERFORMANCE DATA SUMMARY

This Group presents below the quantitative performance against each prescribed common sustainability indicator on a 3-year rolling basis, as required under Appendix 9C, Part A, paragraph 29 of the Main Market Listing Requirements.

SUSTAINABILITY STATEMENT

8. PERFORMANCE DATA SUMMARY (CONTINUED)

Indicator	Measurement Unit	FY2024	FY2025	FY2026
Anti-corruption				
Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category				
Management	Percentage	3.21	3.26	3.67
Executive	Percentage	6.77	7.17	5.79
Non-executive/Technical Staff	Percentage	20.01	21.52	22.87
General Workers	Percentage	70.01	68.05	67.67
Bursa C1(b) Percentage of operations assessed for corruption-related risks	Percentage	100	100	100
Bursa C1(c) Confirmed incidents of corruption and action taken	Number	0	0	0
Community/Society				
Bursa C2(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR	37,350.00	126,400.00	55,520.00
Bursa C2(b) Total number of beneficiaries of the investment in communities	Number	12	13	12
Diversity				
Bursa C3(a) Percentage of employees by gender and age group, for each employee category				
Age Group by Employee Category				
Management Under 30	Percentage	0.00	0.00	0.07
Management Between 30-50	Percentage	1.99	2.25	2.49
Management Above 50	Percentage	1.21	1.01	1.10
Executive Under 30	Percentage	2.64	2.97	1.98
Executive Between 30-50	Percentage	3.70	3.70	3.15
Executive Above 50	Percentage	0.43	0.51	0.66
Non-executive/Technical Staff Under 30	Percentage	10.11	8.91	7.33
Non-executive/Technical Staff Between 30-50	Percentage	7.83	10.58	12.98
Non-executive/Technical Staff Above 50	Percentage	2.07	2.03	2.57
General Workers Under 30	Percentage	37.61	35.72	33.80
General Workers Between 30-50	Percentage	32.05	31.96	33.50
General Workers Above 50	Percentage	0.36	0.36	0.37
Gender Group by Employee Category				
Management Male	Percentage	2.07	2.17	2.13
Management Female	Percentage	1.14	1.09	1.54
Executive Male	Percentage	2.49	2.46	1.83
Executive Female	Percentage	4.27	4.71	3.96
Non-executive/Technical Staff Male	Percentage	13.03	14.28	14.59
Non-executive/Technical Staff Female	Percentage	6.98	7.25	8.28
General Workers Male	Percentage	59.48	59.20	57.99
General Workers Female	Percentage	10.54	8.84	9.68
Bursa C3(b) Percentage of directors by gender and age group				
Male	Percentage	85.71	85.71	85.71
Female	Percentage	14.29	14.29	14.29
Under 30	Percentage	0	0	0
Between 30-50	Percentage	28.57	28.57	28.57
Above 50	Percentage	71.43	71.43	71.43

SUSTAINABILITY STATEMENT

8. PERFORMANCE DATA SUMMARY (CONTINUED)

Indicator	Measurement Unit	FY2024	FY2025	FY2026
Energy Management				
Bursa C4(a) Total energy consumption	Megawatt	18,154	41,539	45,540
Health and safety				
Bursa C5(a) Number of work-related fatalities	Number	0	0	0
Bursa C5(b) Lost time incident rate ("LTIR")	Rate	0	6.52	1.77
Bursa C5(c) Number of employees trained on health and safety standards	Number	21	389	393
Labour practices and standards				
Bursa C6(a) Total hours of training by employee category				
Management	Hours	232	653	416
Executive	Hours	294	1,030	894
Non-executive/Technical Staff	Hours	196	560	224
General Workers	Hours	636	983	696
Bursa C6(b) Percentage of employees that are contractors or temporary staff	Percentage	0	0	0
Bursa C6(c) Total number of employee turnover by employee category				
Management	Number	2	10	4
Executive	Number	38	36	27
Non-executive/Technical Staff	Number	68	101	82
General Workers	Number	336	399	286
Bursa C6(d) Number of substantiated complaints concerning human rights violations	Number	0	0	0
Supply Chain Management				
Bursa C7(a) Proportion of spending on local suppliers	Percentage	81	76	82
Data privacy and security				
Bursa C8(a) Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0	0	0
Water				
Bursa C9(a) Total volume of water used	Megalitres	131.38	140.71	178.19

9. ASSURANCE STATEMENT

In accordance with paragraph 6.2 of Practice Note 9 of the Main Market Listing Requirements, the Group discloses the following in respect of assurance over this Sustainability Statement.

The Group's Internal Audit function performed an internal review of the Sustainability Statement for FY2026.

The Internal Audit function reported its findings and recommendations to the RMAC. Findings have been considered in the preparation of this Statement, and recommendations are being progressively implemented.

This Sustainability Statement was reviewed by the Risk Management and Audit Committee and approved by the Board of Directors on 21 July 2026.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

The Board of Directors (“the Board”) observes the Malaysian Code on Corporate Governance 2021 (“MCCG 2021”) and ensures the highest standards of corporate governance is practiced throughout OFIH Group as a fundamental part of discharging its responsibilities to protect and enhance shareholders’ value and the financial performance of the Group.

This Corporate Governance Overview Statement (“CG Statement”) provides the summary of the Company’s corporate governance practices during the financial year ended 31 March 2026 with reference to the following three (3) principles set out in the MCCG 2021:

Principle A: Board leadership and effectiveness;
Principle B: Effective audit and risk management; and
Principle C: Integrity in corporate reporting and meaningful relationship with stakeholders

The Group’s corporate governance structure has been developed and enhanced based on the principles and recommendations of best practices prescribed in the MCCG 2021. The Company has disclosed its application of each practice set out in MCCG 2021 in a prescribed format of Corporate Governance Report (“CG Report”) and the said CG Report can be viewed and downloaded in the Company’s corporate website www.ofih.com.my.

This CG Statement is to be read together with CG Report, based on a prescribed format as outlined under paragraph 15.25(2) of Main Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”) (“MMLR”).

The Board is pleased to inform that the Company has established the following policies which can be viewed at the Company’s corporate website www.ofih.com.my:

(a) Board Charter
(b) Code of Conduct
(c) Board Remuneration Policy
(d) Corporate Disclosure Policy
(e) Whistle-Blowing Policy
(f) Corporate Social Responsibility, Environmental and Sustainability Policy
(g) Anti-Bribery and Anti-Corruption Policy
(h) Fraud Policy
(i) Terms of Reference of Risk Management & Audit Committee
(j) Terms of Reference of Nomination Committee
(k) Terms of Reference of Remuneration Committee

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS

PART I - BOARD RESPONSIBILITIES

1. Supply Of Information

All Directors are provided with information on a timely basis. The agenda and Board Papers are circulated to the Board members prior to the meeting and if required, the Board may request additional information or clarification from the Management. The Board has unrestricted access to any information pertaining to the Group as well as to the advice and services of the Company Secretaries and independent professional advisers whenever appropriate at the Company’s expense. Members of the Board are regularly updated on any new statutory and regulatory requirements.

2. Board Charter and Code of Conduct

The Board Charter and Code of Conduct (“The Charter”) adopted by the Board guides the Board in the fulfilment of its roles, duties and responsibilities which are in line with the principles of good corporate governance. The Charter is subject to periodical review to ensure consistency with the Board’s strategic intent as well as relevant standards of corporate governance.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONTINUED)

PART I - BOARD RESPONSIBILITIES (CONTINUED)

2. Board Charter and Code of Conduct (continued)

The Board is also committed to conducting business in accordance with the highest standards of business ethics and complying with applicable laws, rules and regulations. The Code of Conduct guides the Directors on ethical and behavioural considerations and/or actions as they address their duties and obligations during the appointment.

The Board is responsible to determine its optimised size in order to carry out its responsibility and authority effectively and efficiently.

The Charter will be reviewed periodically and updated in accordance with the needs of the Company and any new regulations that may have an impact in discharging the Board's responsibilities. The Board Charter and Code of Conduct were last reviewed and approved on 18 May 2026.

3. Corporate Disclosure Policies

The Company has adopted a Corporate Disclosure Policy to ensure accurate, clear, timely and complete disclosure of material information necessary for informed investing and take reasonable steps to ensure that all who invest in the Company's securities enjoy equal access to such information to avoid an individual or selective disclosure.

Apart from the above, the Company also has implemented a whistle-blowing policy programme. Through this program, employees are encouraged to discreetly disclose concerns about illegal, unethical or improper business conduct within the Company. In this manner, the employees can help the Company to monitor and keep track of such illegal, unethical or improper business conduct within the Company which otherwise may not be easily detected through normal processes or transactions.

This Policy is designed to facilitate employees to disclose any improper conduct (misconduct or criminal offence) through an internal channel. Such misconduct or criminal offences include (but are not limited to) fraud, bribery and corruption, criminal offences and breach of the Code of Conduct.

This Policy is for the employees to raise matters in an independent and unbiased manner. Employees are not required to prove the cases but rather to provide sufficient information for the management to take appropriate steps.

This Policy is administered by the Group's Top Management and overseen by the Risk Management and Audit Committee.

4. Sustainability Strategy and Policy

The Board is committed to operating its business in accordance with environmental, social and economic responsibility. These include working within the laws to be innovative and demonstrate initiative to meet the requirements of various stakeholders.

The Company strives to achieve a sustainable long-term balance between meeting its business goals and preserving the environment, its commitments to sustainability are in the areas of workplace, marketplace, community and environment.

The strategies to promote sustainability and its implementation can be found on the Company's website.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONTINUED)

PART II - BOARD COMPOSITIONS

5. Composition of the Board

The Board currently has seven (7) members, three (3) of whom are Executive Directors and two (2) Non-Independent Non-Executive Directors and two (2) Independent Non-Executive Director. The Board is led by Tan Sri Dato' Azizan Bin Husain, a Senior Non-Independent Non-Executive Chairman, while the executives are led by Datuk Seri Son Chen Chuan, the Group Managing Director.

The role of the Chairman and Group Managing Director of the Company are separated to ensure a balance of power and authority. The Non-Independent Non-Executive Chairman is responsible for the orderly conduct and effectiveness of the Board, whilst the Group Managing Director together with the Group Chief Executive Officer and Management ensures proper implementation of policies and strategies as adopted by the Board for the business operations of the Group.

The evaluation of the potential candidate for new directorship and director nominated for re-election are delegated to Nomination Committee ("NC") with the recommendation being made to the Board for decision. On the appointment of the new director, such new director is required to commit sufficient time to discharge his/her duty and responsibility with reasonable due care, skills and diligence. Members of the Board is expected to devote sufficient time and effort to discharge their respective responsibilities with reasonable due care, skills and diligence. Individual members of the Board are required to inform the Chairman before accepting the new appointment and to communicate the time he/she expects to spend for the new appointment.

The Board composition is governed by the Constitution of the Company. The Board shall comprise at least two (2) directors and not more than fifteen (15) directors, in accordance with the Constitution of the Company. Furthermore, in order to assert the independence element along with the check and balance role to the Board, at least two (2) Directors or one third (1/3) of the Board (whichever is higher), shall be independent, in accordance with the Main LR of Bursa Malaysia Securities Berhad ("Bursa Securities").

The tenure of an Independent Director should not exceed a cumulative term of nine (9) years. Upon completion of the nine (9) years, such Independent Director may continue to serve on the Board subject to the Directors' re-designation as a Non-Independent Director. Otherwise, the Board must justify and seek Shareholders' approval in the event it retains as an Independent Director. As for the retention of an Independent Director above nine (9) years, the Board shall seek shareholders' approval through the two-tier voting process.

The retirement and re-election of Directors are in accordance with the Constitution of the Company, which provides that all Directors of the Company, including the Managing Director are subject to retirement. At least one-third (1/3) of the board members who have been longest in office are subject to retirement by rotation during the annual general meeting. A newly appointed Director shall retire at the next annual general meeting. A retiring Director is eligible for re-election.

The Non-Executive Directors are independent of the Management and major shareholders. Together, they play an important role by contributing their knowledge, advice and experience towards making an independent judgement on issues of strategies, performance, resources and standard of conduct.

The Directors' profiles are set out on pages 14 to 16 of this Annual Report.

6. Board Meetings

The Board meets at least once a quarter. The Meeting agendas and a set of Board Papers are circulated to the Board at least seven (7) days before the Board Meetings to ensure that the Directors can peruse the matters for discussion and able to obtain further explanations, where necessary, to make informed decisions. Senior Management is invited to attend these meetings to explain and clarify matters, where necessary.

The Company Secretaries organise and attend all Board Meeting to ensure proper records of the proceedings.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONTINUED)

PART II - BOARD COMPOSITIONS (CONTINUED)

6. Board Meetings (continued)

Directors are given access to any information within the Company and are free to seek independent professional advice at the Company's expense, if necessary, in furtherance of their duties. All Directors also have access to the advice and services of the Company Secretaries who are responsible for ensuring that Board procedures are met and in accordance with all regulatory requirements.

There were four (4) meetings held during the financial year ended 31 March 2026, and the Directors' attendance were as follows:

Name of Director	Designation	No. of Board meetings attended	Percentage of Attendance (%)
Tan Sri Dato' Azizan Bin Husain	Chairman/ Senior Non-Independent Non-Executive Director	3/4	75
Datuk Seri Son Chen Chuan	Group Managing Director	3/4	75
Datuk Son Tong Leong	Group Chief Executive Officer	4/4	100
Datuk Son Tong Eng	Executive Director	4/4	100
Mr. Lim Keat Sear	Non-Independent Non-Executive Director	4/4	100
Mr. Chong Peng Khang	Independent Non-Executive Director	4/4	100
Ms. You Chen Kei	Independent Non-Executive Director	4/4	100

7. Appointment, Retirement and Re-election

The retirement and re-election of Directors are in accordance with the Constitution of the Company, which provides that all Directors of the Company, including the Managing Director are subject to retirement. At every Annual General Meeting ("AGM"), at least one-third (1/3) of the total Board members who have been longest in office are subject to retirement by rotation. Any newly appointed Directors during the year must offer themselves to the Shareholders for re-election at the first AGM following their appointment.

The tenure of an Independent Director should not exceed a cumulative term of nine (9) years. According to MCCG 2021, an Independent Director who has served for a cumulative term of more than nine (9) years would need to seek re-appointment at the AGM. Whereas, if the Board intends to retain the Independent Director after year-12, the Board should provide justification and seek annual shareholders' approval through a two-tier voting process.

An Independent Director shall only remain as Independent Director if:

i) The independence assessment conducted by the Nomination Committee (with such independent director being abstained from the deliberation if he is a member) based on the above procedure and criteria on such Independent Director determines that the independence of such Independent Director is preserved and is not deteriorated in any manner due to passage of time and reported as such to the Board; and

ii) The continuing of such Director as Independent Director is recommended by the Board, based on the independence assessment conducted by the Nomination Committee with the results of the independent assessment being disclosed in the notice to such general meeting, to the Shareholders for ratification to continue to act as Independent Director in a general meeting and the ordinary resolution for such agenda is ratified by the shareholders during such general meeting.

All Directors seeking for re-election/re-appointment need to be assessed by the Nomination Committee on their capability and suitability.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONTINUED)

PART II - BOARD COMPOSITIONS (CONTINUED)

8. Directors' Training

The Group acknowledges the importance of continuous education and training to the Board members.

Directors are encouraged to attend seminars and/or conferences organised by relevant regulatory authorities and professional bodies to keep abreast with the latest developments in the marketplace and new statutory and regulatory requirements.

Details of training attended by the Directors up to the date of this statement are as follows:

Name of Directors	Training Programmes	Date
Tan Sri Dato' Azizan Bin Husain	MS 1480:2025 Hazard Analysis and Critical Control Point (HACCP) Awareness	02.07.2026
	FMM Briefing on Stamp Duty Assessment	06.05.2025
	Food Labelling Training Based on Food Act 1983/Food Regulations 1985	13.05.2025
Datuk Seri Son Chen Chuan	MS 1480:2025 Hazard Analysis and Critical Control Point (HACCP) Awareness	02.07.2026
	FMM Briefing on Stamp Duty Assessment	06.05.2025
	Food Labelling Training Based on Food Act 1983/Food Regulations 1985	13.05.2025
Datuk Son Tong Leong	MS 1480:2025 Hazard Analysis and Critical Control Point (HACCP) Awareness	02.07.2026
	FMM Briefing on Stamp Duty Assessment	06.05.2025
	Food Labelling Training Based on Food Act 1983/Food Regulations 1985	13.05.2025
Datuk Son Tong Eng	MS 1480:2025 Hazard Analysis and Critical Control Point (HACCP) Awareness	02.07.2026
	FMM Briefing on Stamp Duty Assessment	06.05.2025
	Food Labelling Training Based on Food Act 1983/Food Regulations 1985	13.05.2025
Mr. Lim Keat Sear	MS 1480:2025 Hazard Analysis and Critical Control Point (HACCP) Awareness	02.07.2026
	Mandatory Accreditation Programme Part II: Leading for Impact	07&08.05.2025
Mr. Chong Peng Khang	The ESG Data & Carbon Playbook: Collect, Calculate, Commit	04&05.02 2026
	From Value Chain to Disclosure: Scope 3 & IFRS S1/S2	18&19.03.2026
	Mandatory Accreditation Programme Part 2: Leading for Impact-LIP	29&30.04.2025
	Webinar on Sales Tax Revision & Service Tax Expansion 2025	20.06.2025
	Board Simulation - Balancing Risks & Opportunity in Sustainability Leadership	09.09.2025
	National Sustainability Reporting Framework Data to Disclosures Forum	17.10.2025
	Tax & Business Summit 2025	23.10.2025
	Program NSRF Preparer's Program (NPP) Module 1: Sustainability Reporting Using the ISSB Illustrative Sustainability Reports	03.12.2025
Ms. You Chen Kei	2025 Budget Seminar by MIA	19.11.2025

CORPORATE GOVERNANCE OVERVIEW STATEMENT

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONTINUED)

PART II - BOARD COMPOSITIONS (CONTINUED)

8. Directors' Training (continued)

All the Directors have attended at least one (1) training session during the financial year.

The Board is also regularly updated by the Company Secretaries on the latest amendments to the Main LR.

The Board will continually evaluate and determine the training needs of each Director, particularly on relevant new laws and regulations and essential practices for effective corporate governance and risk management to enable the Directors to effectively discharge their duties.

9. Board Committees

The following Committees have been established to assist the Board to discharge its duties and responsibilities.

These committees operate under the following defined terms of reference:

- Risk Management and Audit Committee
- Nomination Committee
- Remuneration Committee

(i) Risk Management and Audit Committee

The role of the Risk Management and Audit Committee (RMAC) is to support the Board in overseeing the processes for the production of the financial data, review of the financial reports and internal control of the Group. The Risk Management and Audit Committee holds a meeting every quarter to review the financial reports of the Company.

The RMAC during the financial year comprised the following members:

Chairman : Mr. Chong Peng Khang
(Independent Non-Executive Director)

Members : Mr. Lim Keat Sear
(Non-Independent Non-Executive Director)

Ms. You Chen Kei
(Independent Non-Executive Director)

The Risk Management and Audit Committee comprises not less than three (3) members which fulfill the following requirements:

(a) a majority must be Independent Directors.

(b) at least one (1) member

i) must be a member of the Malaysian Institute of Accountants; or

ii) if he is not a member of the Malaysian Institute of Accountants, he must have at least three (3) years' working experience and:

- he must have passed the examinations specified in Part I of the 1st Schedule of the Accountants Act 1967; or
- he must be a member of one of the associations of accountants specified in Part II of the 1st Schedule of the Accountants Act 1967;

- fulfills such other requirements as prescribed or approved by Bursa Securities.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONTINUED)

PART II - BOARD COMPOSITIONS (CONTINUED)

9. Board Committees (continued)

(i) Risk Management and Audit Committee (continued)

(c) Alternate Director shall not be appointed as a member of the Audit Committee.

(d) The members of the Risk Management and Audit Committee shall elect a chairman from amongst themselves who shall be an Independent Director.

Objective

a) The principal objectives of the Risk Management and Audit Committee is to assist the Board in fulfilling the following key responsibilities:

i) Assessing the risk management policies and procedures and internal control;
ii) Overseeing financial reporting;
iii) Evaluating the internal and external audit process; and
iv) Reviewing conflict of interest situations and related party transactions.

b) Provide assistance to the Board in fulfilling its statutory and fiduciary responsibilities relating to corporate accounting, financial reporting practices, systems of risk management and internal control, the audit processes the Group and in monitoring the Group's Management of business/financial risk processes and accounting and financial reporting practices.

c) Determine that the Company has adequate administrative, operational, and internal accounting controls and that the Group is operating in accordance with its prescribed procedures, codes of conduct and applicable legal and regulatory requirements.

d) Serve as an independent and objective party in the review of the financial information presented by Management for distribution to shareholders and the general public.

e) Provide direction, counsel and oversight over the internal audit function and the external auditors, to enhance their independence from Management.

f) Provide assistance to the Board in setting and overseeing the Risk Management Framework of the Group and regularly assessing such Risk Management Framework to ascertain its adequacy and effectiveness.

There were four (4) meetings held during the financial year.

(ii) Nomination Committee

The Nomination Committee (NC) was set up by the Board to ensure it has an appropriate balance, size and the required mix of skills, experience and core competencies to govern the organisation towards achieving its intended goals and objectives. The nomination and election process of Board Members are set out in the Nomination and Election Process of Board Members published on the Company's website.

The members of the NC during the financial year were as follows:

Chairman : Ms. You Chen Kei
(Independent Non-Executive Director)

Members : Mr. Chong Peng Khang
(Independent Non-Executive Director)

Mr. Lim Keat Sear
(Non-Independent Non-Executive Director)

CORPORATE GOVERNANCE OVERVIEW STATEMENT

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONTINUED)

PART II - BOARD COMPOSITIONS (CONTINUED)

9. Board Committees (continued)

(ii) Nomination Committee (continued)

The Board delegated the annual assessment of the effectiveness of the Board as a whole, individual members and its Board Committees to the NC. The NC is required to carry out the assessments, at least once per financial year, in accordance with the structured assessment process established by the Board and to report annually assessment of the full Board.

The function of the NC are summarised as follows:

a) Consider and make recommendations on candidates for directorships proposed by the Managing Director or by any other Executive Directors or Directors or Shareholders;

b) Recommend to the Board, Directors to fill the seat on Board Committees;

c) Assess annually the following for recommendation the Board for approval:

- performance and effectiveness of the Board as a whole, the committees of the Board and the contribution of each existing individual Director;
- required mix of skills and experience and other qualities, including core competencies which non-Executive Directors should bring to the Board;
- re-election of Directors pursuant with the Constitution of the Company and the Companies Act, 2016;
- independence of the Independent Directors as recommended by the Code.

There were three (3) meetings held during the financial year.

(iii) Remuneration Committee

The Remuneration Committee (RC) during the financial year comprised the following members:

Chairman : Mr. Chong Peng Khang
(Independent Non-Executive Director)

Members : Mr. Lim Keat Sear
(Non-Independent Non-Executive Director)

Ms. You Chen Kei
(Independent Non-Executive Director)

The function of the RC is to recommend to the Board, the remuneration packages of the Group Managing Director, Group Chief Executive Officer, Executive Director and any other persons of the Group as the Committee is designated to consider.

The remuneration procedures are set out in the Board Remuneration Policy adopted by Board. The Directors’ fees are recommended to the Board and are subject to the approval of the shareholders of the Company at a general meeting.

In discharging this responsibility, the RC had previously obtained the advice of an independent professional consultant on compensation for Top Management and Senior Directors at the expense of the Company.

There were four (4) meetings held during the financial year.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONTINUED)

PART II - BOARD COMPOSITIONS (CONTINUED)

10. Remuneration of Directors

The aggregate remuneration of Directors for the financial year ended 31 March 2026 are as follows:

	Directors' fees		Salaries/ Allowances (RM)	Bonuses (RM)	Benefits-in-kind (RM)	Other emoluments (RM)	Total (RM)
	Company (RM)	Subsidiaries (RM)					
Executive	165,000.00	180,000.00	3,922,878.20	1,852,437.00	84,000.00	639,203.00	6,843,518.20
Non-Executive	220,000.00	-	89,082.00	-	-	-	309,082.00

The number of Directors of the Company whose total remuneration fall within the following band:

Range of Remuneration	Number of Directors	
	Executive	Non-Executive
• Less than RM50,000	-	-
• RM50,000 – RM100,000	-	3
• RM100,001 – RM150,000	-	1
• RM150,001 – RM200,000	-	-
• RM200,001 – RM250,000	-	-
• RM250,001 – RM300,000	-	-
• RM300,001 – RM350,000	-	-
• More than RM350,000	3	-

11. Remuneration Of Senior Management

The aggregate remuneration of senior management for the financial year ended 31 March 2026 are as follows:

	Salaries/ Allowances (RM)	Bonuses (RM)	Benefits-in-kind (RM)	Other emoluments (RM)	Total (RM)
Senior Management	437,056.00	170,005.00	9,000.00	-	616,061.00

Range of Remuneration	No. of Senior Management
• Less than RM50,000	-
• RM50,000 – RM100,000	-
• RM100,001 – RM150,000	-
• RM150,001 – RM200,000	-
• RM200,001 – RM250,000	1
• RM250,001 – RM300,000	-
• RM350,001 – RM400,000	1

CORPORATE GOVERNANCE OVERVIEW STATEMENT

PRINCIPLE B: EFFECTIVE AUDIT AND RISK MANAGEMENT

1. Risk Management and Audit Committee

The Risk Management and Audit Committee comprises the following members:

Chairman	:	Mr. Chong Peng Khang *(Independent Non-Executive Director)*
Members	:	Ms. You Chen Kei *(Independent Non-Executive Director)*
		Mr. Lim Keat Sear *(Non-Independent Non-Executive Director)*

The composition of the Risk Management and Audit Committee is in compliance with Paragraphs 15.09 and 15.10 of the MMLR. None of the members of the Risk Management and Audit Committee were former key audit partners and notwithstanding that, in order to uphold the utmost independence, the Board has no intention to appoint any former key audit partner as a member of the Risk Management and Audit Committee.

The Risk Management and Audit Committee members are financially literate, possess the appropriate level of expertise and experience and have a strong understanding of the Group's business in order to drive the success of the Group.

The Risk Management and Audit Committee assists the Board in reviewing and scrutinising the information in terms of the appropriateness, accuracy and completeness of disclosure and in ensuring that Group's financial statements comply with the applicable financial reporting standards for approval within the stipulated timeframe.

2. Risk Management and Internal Control Framework

The Board acknowledges the importance of internal control including risk management both at the strategy and operational level. The Board recognises its responsibility for a sound internal control system covering not only financial controls but also operational and compliance control as well as risk management.

The Group's Statement on Risk Management and Internal Control is set out on pages 42 to 50 of this Annual Report. The said Statement has been duly reviewed by the external auditors.

3. Internal Audit Function

The Board has established an internal audit function within the Group. The Group's internal audit function is outsourced to an independent professional firm, Needsbridge Advisory Sdn. Bhd. who reports directly to the Risk Management and Audit Committee.

The internal auditors report directly to Risk Management and Audit Committee who will evaluate the competency, independence and quality of the internal auditors annually.

The internal auditors present the annual audit plan to the Risk Management and Audit Committee and reports the findings of their internal audit activities to the Risk Management and Audit Committee upon completion of their assignment.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

PRINCIPLE B: EFFECTIVE AUDIT AND RISK MANAGEMENT (CONTINUED)

4. Relationship with Auditors

The Risk Management and Audit Committee maintains a transparent relationship with both internal and external auditors in seeking their professional advice and ensuring compliance with the applicable laws and regulations. The Audit Committee seeks regular assurance on the effectiveness of the internal control system through independent appraisal by the auditors in ensuring compliance with the applicable accounting standard in Malaysia. Liaison and unrestricted communication exist between the Risk Management and Audit Committee and the External Auditors.

In relation to the audit of the financial statements of the Company for the financial year ended 31 March 2026, the External Auditors have maintained their independence in accordance with the By-laws (on Professional Ethics, Conduct and Practice) of the Malaysian Institute of Accountants.

The scope of audit and emphasis are as follows:

- Revenue recognition arising from advertisement and promotional expenses claimed by customers
- Property, Plant and Equipment
- Inventories
- Trade receivables
- Contingent liabilities
- Reversal of deferred tax assets
- Other matters

The External Auditors were responsible for planning and performing the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by fraud or error.

5. Financial Reporting

The Board, assisted by the Risk Management and Audit Committee aims to present a balanced and understandable assessment of the Company's financial position and prospects through its annual audited financial statements and quarterly reports.

A statement by the Directors of their responsibilities in relation to the financial statements is set out on page 58 of this Annual Report.

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

1. Relationship with Shareholders & Investors

Shareholders' and investors' relationship is a matter of importance today. Effective communication will help to enhance the confidence of the shareholders and investors towards the Company. The Board communicates information on operations, activities and performance of the Group to the shareholders, investors and public via the following:

a) The Annual Report, which contains the financial and operational review of the Group's business, corporate and financial information and the information on the Board and Committees.

b) Various announcements made to Bursa Malaysia Securities Berhad.

c) The website of the Company provides the updated information of the Company such as products and activities.

The AGM represents the principal forum for dialogue and interaction with all shareholders. At each AGM, the Board presents the progress and performance of the Group's business and invites shareholders to participate in the question and answer session.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

PRINCIPLE C: INTEGRITY IN CORPORATE REPORTING AND MEANINGFUL RELATIONSHIP WITH STAKEHOLDERS (CONTINUED)

2. Corporate Social Responsibilities ("CSR")

The Company recognises the importance of CSR and has taken a proactive approach wherever possible to provide monetary and product contributions to governmental departments, non-profit and charitable organisation.

The Company also organises educational factory tours for various educational and governmental institutions.

Further to the above, in support of the local institutes of higher learning, the Company accepts undergraduates to perform their industrial training in various departments at the factories owned by the Company.

At Company level, the Company hosts its annual dinner for all its local and foreign employees to foster good relationships and harmonious ties between all levels of employees of all races and as a token of recognition from the Top Management for the commitment and dedication of the employees.

3. Conduct of General Meetings

The Board understands that the AGM is the principal forum for dialogue with shareholders and investors to provide opportunities for shareholders and investors to raise questions pertaining to the business activities and prospects of the Group during the AGM.

The notice of AGM is circulated to the shareholders at least 28 days prior to the meeting in accordance with the practice 13.1 of the MCCG 2021. Each item of special business included in the notice of the meeting will be accompanied by an explanatory statement for the proposed resolution to facilitate full understanding and evaluation of issues involved.

Shareholders are encouraged to post questions and to seek clarifications in relation to AGM's agenda by way of posting the enquiries through our Contact section of our corporate website before the commencement of the AGM. These enquiries will be read out and answered at the AGM. All directors of the Company are present at the AGM to provide opportunity for shareholders to effectively engage with each director.

The Company will continue to explore the leverage of technology, to enhance the quality of engagement with its shareholders and facilitate further participation by shareholders at AGMs of the Company.

This statement was approved by the Board of Directors on 21 July 2026.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

INTRODUCTION

The Board of Directors ("the Board") of Oriental Food Industries Holdings Berhad ("the Company") acknowledges the importance of maintaining good risk management and internal control system within the Company and its subsidiaries (collectively, "the Group") and is pleased to provide the following statement on the state of the risk management and internal control systems which outlines the nature and scope of risk management and internal control systems of the Group for the financial year ended 31 March 2026 and up to the date of approval of this statement disclosed pursuant to Paragraph 15.26(b) of Main Market Listing Requirements of Bursa Malaysia Securities Berhad and Malaysian Code on Corporate Governance. This statement was prepared by taking into account of the Statement on Risk Management and Internal Control: Guidelines for Directors of Listed Companies ("SORMIC Guide 2025") pursuant to Practice Note 9 of Main Market Listing Requirements. The scope of this Statement includes the Company and all operating subsidiaries.

A. BOARD RESPONSIBILITY

The Board (in line with the Institute of Internal Auditors' ("IIA") Three Lines Model – Governance Body Roles) affirms its overall responsibility for maintaining a sound risk management and internal control system and for reviewing their adequacy and effectiveness so as to provide assurance on the achievement of the Group's mission, vision, core values, strategies and business objectives as well as to safeguard all its stakeholders' interests and protecting the Group's assets. The Board establishes the risk appetite of the Group based on the strategies, business objectives, internal and external business context, business nature and corporate lifecycle. The Board is committed to the establishment and maintenance of an appropriate control environment and governance framework that is embedded into the corporate culture, processes and strategies of the Group as well as to articulate and implement risk management and internal control system.

The Board delegates the duty of managing and administering of the day-to-day operations and running of the Group (including but not limited to, identification, assessment, management of key risks, including continuous monitoring) and review and development of strategic direction (including implementation of strategies, corporate policies, the Board's decisions, short and long term business plans) to the Group Managing Director and Group Chief Executive Officer ("Group CEO") (in line with the IIA Three Lines Model – First Line roles) who is assisted by Risk and Sustainability Management Team ("RSMT") and Key Risk and Sustainability Officer ("KRSO") as Second Line roles of IIA Three Lines Model. The governance oversight role to review the adequacy and effectiveness of the risk management and internal control system within the Group is delegated to the Risk Management and Audit Committee ("RMAC") by the Board through its terms of reference approved by the Board. Through the RMAC, the Board is kept informed of all significant risk events and control issues brought to the attention of the RMAC by the Group CEO, RSMT, KRSO, outsourced internal audit function and External Auditors.

The system of internal control covers inter-alia, control environment, risk identification and assessment, control activities, information and communication and monitoring activities. However, in view of the limitations that are inherent in any system of internal control, the system of internal control is designed to manage, rather than to eliminate, the risk of failure to achieve the Group's business objectives. Accordingly, the system of internal control can only provide reasonable and not absolute assurance against material misstatement of losses and fraud.

B. RISK MANAGEMENT

The Board recognises that an important element of a sound risk management system is to have a structured risk management practice put in place to identify, evaluate and manage significant risks (including continuous monitoring and review of existing and emerging key risks) systematically faced by the Group. The Board had put in place a formal Risk Management Policy with structured risk management structure and processes for the enterprise-wide risk management activities that are embedded throughout the Group. In addition, as an essential part of the compliance requirements of certification in relation to quality management system ISO 9001:2015, risk-based quality management system is established and maintained to manage organizational quality risks and opportunities in a structured manner.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

B. RISK MANAGEMENT (CONTINUED)

The principles, practices and process of Risk Management Framework established by the Board are, in material aspects, guided by ISO 31000:2018 – Risk Management Guidelines. Risk Management Policy clearly defines the risk management's objectives and processes, along with clear roles and responsibilities of the Board, RMAC (the governance oversight role), RSMT, risk owners, KRSO (risk management function) and Internal Auditors.

The duties for the identification, evaluation and management of the key business risk (including continuous monitoring and review of existing and emerging key risks) are delegated to RSMT, led by Group CEO, during the financial year under review.

The roles and responsibilities of RSMT includes the following:

a) Implement the risk management policy as approved by the Board;
b) Implement the risk management process which includes the identification of key risks and devising appropriate action plan(s) in cases where existing controls are ineffective, inadequate or non-existent and communicate methodology to the risk owners;
c) Ensuring that risk strategies adopted are aligned with the Group's organisational strategies. (e.g. vision/mission, corporate strategies/goals, etc.), risk management policy and process and risk appetite/tolerance;
d) Continuous review and update of the Key Risk Profiles of the Group due to changes in internal business processes, business strategies or external environment and determination of management action plan, if required; and
e) Update the Board, through the RMAC, on changes to the Key Risk Profiles on periodical basis (at least on annual basis) or when appropriate (due to significant change to the internal business processes, business strategies or external environment) and the course of action to be taken by management in managing the changes.

While the roles and responsibilities of risk owners, as defined in Risk Management Policy, are as follows:

a) Manage the risks of the business processes under his/her control;
b) Continuously identify risks and evaluate existing controls. If controls deemed ineffective, inadequate or non-existent, to establish and implement controls to reduce the likelihood and/or impact;
c) To report to the RSMT of the emergence of new risks or change in the existing risks by updating the Key Risk Profiles on a timely manner;
d) To assist the RSMT with the periodic update of the changes in the Key Risks Profile, management action plans and the status of these plans; and
e) To ensure that staff working under him/her understand the risk exposure of the relevant process under his/her duty and the importance of the related controls.

The structured risk management process defined in Risk Management Policy is employed by RSMT and risk owners for risk identification, risk assessment, control identification, risk treatment and control activities. Risk assessment are guided by the likelihood rating and impact rating established based on the risk appetite approved by the Board. Based on the risk management process, Risk Assessment Framework (a.k.a. Key Risks Profile) are compiled by the risk owners and reviewed by RSMT with relevant key risks identified and rated based on the agreed risk criteria and rating. Risk Assessment Framework are used for the identification of high residual risks which are above the risk appetite of the Group that requires RSMT and the Board's immediate attention and risk treatment (including implementing of appropriate control measures) as well as for future risk monitoring. As an important risk monitoring mechanism, the Risk Assessment Framework of the Group as well as assessment and treatment of emerging risks identified at strategic and operational level are reported to the RSMT and RMAC for review and its' reporting to the Board.

As an important risk monitoring mechanism, risk owners and RSMT perform review of the Risk Assessment Framework as well as identification and assessment of emerging risks identified at strategic and operational level on an annual basis or on more frequent basis (if circumstances required) and report to the Group CEO for his review. Thereafter, the Risk Assessment Framework are tabled to RMAC and the Board for their ultimate review and assessment.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

B. RISK MANAGEMENT (CONTINUED)

For strategies planning, business plans, business strategies and investment proposals based on risk and opportunity strategies (derived from risk management activities) are formulated by the Group Managing Director and the Group CEO and presented to the Board for review and deliberation to ensure the risk and opportunity strategies and corresponding proposed plans and strategies are in line with the Group's risk appetite. Update of the implementation progress of the approved strategies are discussed in subsequent Board meetings for follow-up and review.

At operational level, respective Head of Departments (i.e. risk owners) are responsible for managing the risks within their department. Risk owners are responsible for adequate and effective operational monitoring and management by way of maintaining adequate and effective internal controls and the execution of risks and control procedures on a daily basis. Changes in the key risks faced by the Group or emergence of new risks and the corresponding internal controls are discussed during management meetings to determine the risk treatment and to ensure proper implementation of effective controls to manage the risk. Critical and material changes in the key risks faced by the Group or emergence of new key risks are escalated to the RSMT and Group CEO for the decision on the risk treatment and its implementation as well as its reporting to the RMAC and the Board.

The monitoring of the risk management by the Group is enhanced by the internal audits carried out by the internal audit function with specific audit objectives and business risks identified for each internal audit cycle based on the internal audit plan approved by the RMAC.

The above process has been practiced by the Group for the financial year under review and up to the date of approval of this statement.

C. INTERNAL CONTROL SYSTEM

The key features of the Group's internal control system are made up of five core components, i.e. Control Environment, Risk Assessment, Control Activities, Information and Communication and Monitoring Activities as follows:

i. Board of Directors/Board Committees

The role, functions, composition, operation and processes of the Board are guided by formal Board Charter whereby roles and responsibilities of the Board, Chairman, Group Managing Director and Group CEO are specified to preserve the independence of the Board from the Management.

Board Committees (i.e. RMAC, Remuneration Committee and Nomination Committee) are established to carry out duties and responsibilities delegated by the Board, governed by their respective written terms of reference, including but not limited to, oversight of business performance, financial reporting, risk management and board's remunerations and performance.

Per the Board Charter and as practiced, the Group Managing Director and Group CEO are responsible for the day-to-day management of the Group with all powers, discretions and delegations authorised from time to time by the Board.

Meetings of Board of Directors and respective Board Committees are carried out on scheduled basis to review the performance of the Group, from financial to operational perspective as well as managing corporate conducts of the Group. Business plans and business strategies are proposed by the Group Managing Director and Group CEO for the Board's review and approval, after taking into consideration risks strategies and responses.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

C. INTERNAL CONTROL SYSTEM (CONTINUED)

ii. Integrity and Ethical Value

The tone from the top on integrity and ethical value are enshrined in formal Code of Conduct established and approved by the Board. The formal code forms the foundation of integrity and ethical value of the Group. Integrity and ethical value (including codes of conduct expected from employees to carry out their duties and responsibilities assigned) expected from the employees are incorporated in the Human Resource ("**HR**") Policy Manual and Peraturan Kerja whereby the ethical behaviours expected from them are stated.

In order to bring the ethical value throughout the Group in line with the Code of Conduct, a formal Anti-Bribery and Corruption Policy had been put in place to prevent the risk of bribery and conflict of interest within the Group and a formal Fraud Policy was established to detect and prevent fraud incidents.

A formal Whistle-Blowing Policy is put in place by the Board and overseen by RMAC to provide a channel for employees and other stakeholders to confidentially bring to the attention of the RMAC Chairman any concerns related to matters covered by the Group's Code of Conduct, legal issues and accounting or audit matters. The Whistle-blowing Policy is implemented for all stakeholders to raise genuine concerns about possible improprieties in matters of financial reporting, compliance, and other malpractices at the earliest opportunity. Staff grievance procedures are also incorporated in the HR Policy Manual for employees to raise complaint not satisfactorily resolved to next higher authority.

Compliance of Code of Conduct, HR Policy Manual, Peraturan Kerja, Anti-Bribery and Corruption Policy and Fraud Policy are monitored via control activity monitoring mechanism coupled with the whistle-blowing and grievance procedures implemented with non-compliances timely detected and investigated with appropriate corrective action, including but not limited to disciplinary actions.

During the financial year under review, there was no substantiated incident reported via the whistle-blowing and grievance procedure.

iii. Organisation Structure, Accountability and Authorisation

The Group has a formal organisation structure, with clear lines of reporting and accountability, in place for planning, organising and executing the business operations of the Group to ensure its objectives are met. Formal HR Policy Manual is put in place by the Management to ensure that suitably qualified staff are employed so that the appropriate level of authorities and responsibilities can be delegated while accountability of performance and controls are assigned accordingly to competent staffs to ensure operational efficiency. The establishment and communication of job responsibilities as well as accountability of performance and controls for key positions are further enhanced via the job descriptions established by the Management.

The authorisation requirements for key processes are incorporated in the control documentations and stated in the Group's policies and procedures, which are update from time to time to align with the risk appetite of the Board and response to enhancement of controls and operational requirements.

iv. Risk Assessment and Control Activities

Risk assessment (including fraud and bribery risk) is performed by risk owners at scheduled interval or when there is change in internal and/or business context in accordance with Risk Management Policy. Internal controls, as risk responses, are formulated and put in place to mitigate risks identified to a level acceptable by the Board, i.e. the risk appetite.

The Group has documented policies and procedures that are periodically reviewed and updated to ensure its relevance to regulate key operations in compliance with its Malaysian Standard ("MS") 1480:2025 (Food Safety according to Hazard Analysis and Critical Control Points system) ("HACCP"), MS 1500: 2019 (Halal Food – General Requirements) ("Halal"), Majelis Ulama Indonesia ("MUI") Halal certificate, International Organisation for Standardisation ("ISO") 9001:2015 (Quality Management System) ("ISO9001"), ISO 22000:2018 (Food Safety Management) ("ISO22000") and Industrial Responsibility Safe Food Certification Scheme ("MeSTI") as well as internal control requirements.

C. INTERNAL CONTROL SYSTEM (CONTINUED)

v. Performance Measurement

Key performance indicators are established by the Management for the monitoring of performance at scheduled interval by the Group CEO so that key business and operational aspects with material deviation can be identified and responses implemented timely. The performance of the Executive Directors are taken up at the board level whilst the performance of the senior management is being monitored by the Group Managing Director and Group CEO.

Annual budget (profit and loss, planned capital expenditure, financial positions and cash flow) for the Group is presented to and approved by the Board on an annual basis. The actual performances are closely monitored against budgets to identify significant variances for prompt actions to be taken to mitigate unfavourable impact.

vi. Succession Planning and Human Resource

It is the Board's commitment that the Group to identify and satisfy the needs of employees to continuously develop their knowledge, skills and competency for personal development and corporate excellence. Succession plan is put in place to ensure key roles within the Group are supported by competent and calibre second-in-line to reduce the impact of abrupt departure of key personnel to the minimum possible.

The Group has put in place formal HR Policy Manual and Employee Handbook throughout the Group to ensure the Group's ability to operate in an effective and efficient manner by employing and retaining adequate competent employees possessing necessary knowledge, skill and experience in order to carry out their duties and responsibilities assigned effectively and efficiently.

Performance evaluation which forms are carried out for all levels of staff to identify performance gaps, training needs and to assist in talent development and form the basis of the increments and promotion. Training needs of employees are identified annually so that relevant trainings are provided to such employees to upgrade their knowledge and skill sets.

vii. Information and Communication

At operational level, clear reporting lines established across the Group and operation and management reports are prepared for dissemination of critical Information (including risk information) to relevant personnel throughout the Group for timely decision making and execution in pursuit of the business objectives. Matters that require the Board and Executive Directors' attention are highlighted for review, deliberation and decision on a timely basis.

The Group puts in place effective and efficient information and communication infrastructures and channels, i.e. computerised enterprise resources planning systems, secured intranet, electronic mail system and modern telecommunication, so that operation data and management information (including risk information) can be communicated timely and securely to dedicated personnel within the Group for decision making, for communication with relevant external stakeholders for execution and information collection and as the sources of leading risk indicator for timely identification of impending risk for proactive responses. Apart from that, relevant financial and management reports are generated for different level of the organization structure for review and decision making. The management and board meetings are held for effective two-way communication of information at different level of management and the Board.

The risk matters and incidents are escalated to the risk owners and/or the Group CEO based on the magnitude for review and response and subsequent reporting to the RMAC and the Board for major risk matters and incidents.

Communication of policies and procedures of the Group are conducted via written format, electronic mail system and in-house trainings by respective risk or control owners.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

C. INTERNAL CONTROL SYSTEM (CONTINUED)

viii. Monitoring and Review Activities

a. Daily management meetings of Head of Departments are held to review operational performance of key divisions/departments within the Group.
b. Monthly review of the management accounts of the Company and its subsidiaries by the Executive Directors.
c. Quarterly unaudited financial reports reviewed by RMAC together with management, and subsequently reported to the Board.
d. Internal audit conducted by the outsourced internal audit function (which is reporting directly to the RMAC) based on key risk areas identified. The outsourced internal audit function assesses the adequacy and effectiveness of risk management and internal control in relation to specific governance, risk and control processes and highlights to the RMAC any potential risks may be posed to the Group based on the results of the audit work performed. Recommendations for improvement are proposed by the outsourced internal audit function to minimise the potential risks identified.
e. Independent review of compliance with relevant laws and regulations in relation to specific areas of safety, health and environment by independent consultants engaged by the Group and/or relevant regulatory bodies as well as significant control issues highlighted by the External Auditors as part of their statutory audits and the monitoring of compliance with ISO certification carried out by internal ISO auditors.
f. The Anti-Bribery and Anti-Corruption Compliance Unit tabled the results of the review on Anti-Bribery and Corruption Policy compliance to the RMAC for review and its subsequent reporting to the Board on the performance of the policy's compliance on annual basis.
g. Corrective actions are formulated and implemented for incidents of non-compliance and exceptions reported with its implementation monitored.

D. INTERNAL AUDIT FUNCTION

The Group relies on internal audit function to provide the Board and the Management with the required level of assurance that the governance, risk management, internal control system is operating adequately and effectively in mitigating organisational risks to achieve the Group's corporate objectives and in line with the risk appetite.

The Group's internal audit function is outsourced to an independent professional firm, namely, NeedsBridge Advisory Sdn Bhd, which is reporting directly to the RMAC with the assurance required regarding the adequacy and integrity of the Group's system of internal control. The appointment and resignation of the outsourced internal audit function as well as the proposed audit fees are subject to review by the RMAC for its reporting to the Board for ultimate approval. RMAC met once with the outsourced internal audit function during the financial year under review without the presence of the Executive Directors and management where they are given the opportunity to raise any concern or professional opinion and thus, to be able to exert its functions independently.

The engagement director of the outsourced internal audit function, Mr. Pang Nam Ming, is a Certified Internal Auditor and Certification in Risk Management Assurance accredited by the Institute of Internal Auditors Global and a professional member of the Institute of Internal Auditors Malaysia. As a Certified Internal Auditor accredited by Institute of Internal Auditors, the engagement director is required to declare the compliance of the Standards to Institute of Internal Auditors during his annual renewal as Certified Internal Auditor. The internal audits are carried out, in all material aspects, in accordance with the International Professional Practices Framework ("**IPPF**"), i.e. the Global Internal Audit Standards and Topical Requirements, established by the Institute of Internal Auditors Global.

The audit engagement of the outsourced internal audit function is governed by the engagement letter with key terms include purpose and scope of works, accountability, independence, the outsourced internal audit function's responsibilities, the management's responsibilities, the authority accorded to the outsourced internal audit function, limitation of scope of works, confidentiality, proposed fees and engagement team. During the financial year under review, the resources allocated to the fieldworks of the internal audit by the outsourced internal audit function were one (1) assistant manager, assisted by at least one (1) senior consultant and one (1) consultant per one (1) engagement with oversight performed by the director.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

D. INTERNAL AUDIT FUNCTION (CONTINUED)

To preserve the independence and objectivity, the outsourced internal audit function is not permitted to act on behalf of Management, decide and implement management action plan, perform on-going internal control monitoring activities (except for follow up on progress of action plan implementation), authorise and execute transactions, prepare source documents on transactions, have custody of assets or act in any capacity equivalent to a member of the Management or the employee.

The internal audit plan in respect to financial year 31 March 2026 was drafted by the outsourced internal audit function using risk-based approach that takes into consideration of the existing and emergent key business risks identified in the Risk Assessment Framework, management's input and the assessment of the outsourced internal audit function. Such internal audit plan was presented to the RMAC for review before recommending to the Board for approval. Scheduled internal audits were performed by the outsourced internal audit function based on the approved internal audit plan with any subsequent change to the approved plan and scope was referred to the RMAC for review and its recommendation to the Board for approval prior to the commencement of the audit.

The internal control review procedures performed by the outsourced internal audit function are designed to understand, document and evaluate risks and related controls to determine the adequacy and effectiveness of governance, risk and control structures and processes. The root causes of the internal audit observations are included as part of "Findings" or "Recommendations" and the recommendations from the outsourced internal audit function are formulated for improvement based on the root cause(s) of the internal audit observations. The internal audit procedures applied principally consist of process evaluations through interviews with relevant personnel involved in the process under review, review of the standard operating procedures and/or process flows provided and observations of the functioning of processes in compliance with results of interviews and/or documented standard operating procedures and/or process flows. Thereafter, testing of controls through the review of the samples selected based on sample sizes for the respective audit areas calculated was in accordance with our predetermined formulation, subject to the nature of testing and verification of the samples.

During the financial year ended 31 March 2026, the outsourced internal audit function has conducted review for the following business processes in accordance with the internal audit plan approved by the RMAC:

a. Inventory management (included inventory planning, physical security, physical management, scrap and damaged goods disposal, slow moving stocks, user access management, reporting structure and delegation of authorities) of Oriental Food Industries Sdn. Bhd. and Oriental Food Marketing (M) Sdn. Bhd.); and
b. Production Management (Potato-Based and Snacks) (included production planning and scheduling, shop floor control, quality assurance, quality control, safety and health management, reporting structure and delegation of authorities) of Oriental Food Industries Sdn. Bhd..

and compliance with applicable laws and regulations in relation to the business activities under review in respect of the Group's business operations located in Malaysia.

Upon the completion of the internal audit works, internal audit reports which state internal audit findings, priority levels, risks/potential implications, recommendations, management responses/ action plans and person-in-charge together with dates of implementation were presented by the outsourced internal audit function to the RMAC for review and deliberation during RMAC meeting. Apart from the internal audit reports, updates on the implementation progress of management action plans as identified in the previous internal audit reports were also presented during the financial year under review to the RMAC to ensure action plans were satisfactorily implemented to address the individual risks associated with the findings. RMAC reported the results of the review and deliberation to the Board in order for the Board to discharge its responsibility to ensure that the risk management and internal controls are in place and working adequately and effectively to manage the risks within the risk appetite of the Group and for regulatory compliance.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

D. INTERNAL AUDIT FUNCTION (CONTINUED)

During the financial year, aside from reporting on the audit findings and the status of agreed management action plans for previous internal audit reports, the resources, experience, competency and continuous professional development of the outsourced internal audit function were also reported by the outsourced internal audit function to RMAC for their review and assessment on the adequacy and effectiveness of the outsourced internal audit function. Based on the above review and reporting mechanism as well as review of the works performed and deliverables by the outsourced internal audit function together with the private session with the outsourced internal audit function during the financial year, RMAC is of the view that the scope, functions (including independence), competency, resources, authorities granted to the outsourced internal audit function as well as internal audit plan and processes are adequate to provide the RMAC to draw reasonable assurance that governance, risk and control structures and processes of the Group is adequate and effective and that the results of the internal audit plan, processes or investigation undertaken is adequately communicated to the RMAC and appropriate actions are taken on the recommendations of the outsourced internal audit function, if any.

The total costs incurred for the outsourced internal audit function for the financial year under review was amounted to RM35,000.00.

In addition to the above, for the purpose of compliance with ISO9001, HACCP and ISO22000, internal quality audits are carried out by in-house independent personnel and surveillance audit is conducted by an independent certification body for assurance of compliance with established ISO procedures.

E. ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG)

The Board recognises that sustainability-related risks and opportunities extend beyond traditional ESG considerations and may influence the Group's long-term performance and value creation. As such, sustainability considerations are integrated into the Group's governance and risk management framework to support informed decision-making, business resilience and sustainable growth, while remaining aligned with the Group's mission, vision and strategic objectives.

F. ASSURANCE PROVIDED BY THE GROUP MANAGING DIRECTOR (GROUP MD) AND GROUP CHIEF EXECUTIVE OFFICER (GROUP CEO) RESPONSIBLE FOR FINANCIAL MANAGEMENT

In line with SORMIC Guide 2025, the Group MD, being the highest-ranking executive in the Company and the Group CEO, being the person primarily responsible for the management of the financial affairs of the Company have provided assurance to the Board in writing stating that the Group's risk management and internal control systems have operated adequately and effectively, in all material aspects, to meet the Group's objectives during the financial year under review. The Board, based on its review of the risk management results and process, results of the internal audit activities, monitoring and review mechanism stipulated above during the financial year, concurred with the assurances provided by the Group MD and the Group CEO.

G. OPINION AND CONCLUSION

During the meetings of Board of Directors held in the financial year under review, the performances of the Group were reviewed and deliberated by the Board, including, but not limited to, the adequacy and effectiveness of specific risk management and internal control system of the Group put in place to address potential business risks identified by the Board during such reviews and deliberation.

Through such reviews by the Board as well as based on the review of the present and functioning of risk management and internal control system stipulated above, assurance provided by the Group Managing Director and the Group CEO as well as results of independent audits conducted by outsourced internal audit function, other professionals and regulatory bodies and reported to the Board, the Board is of the opinion that the risk management and internal control systems are satisfactory and have not resulted in any material losses, contingencies or uncertainties that would require disclosure in the Company's Annual Report.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

G. OPINION AND CONCLUSION (CONTINUED)

The Board is committed towards maintaining an effective risk management and internal control systems throughout the Group and where necessary put in place appropriate plans to further enhance the Group's risk management and internal control systems. Notwithstanding this, the Board will continue to evaluate and manage the significant business risks faced by the Group in order to meet its business objectives in the current and challenging business environment.

H. ASSURANCE PROVIDED BY EXTERNAL AUDITORS

Pursuant to paragraph 15.23 of the Listing Requirements, the External Auditors have reviewed this Risk Management and Internal Control Statement. The review was performed in accordance with the Audit and Assurance Practice Guide 3 ("AAPG3"), Guideline for Auditors on Engagements to Report on the Statement on Risk Management and Internal Control included in the Annual Report, issued by the Malaysian Institute of Accountants. Based on their review, nothing has come to their attention to cause them to believe the Statement was not prepared, in all material respects, in accordance with the disclosures required by Section 7 of SORMIC Guide 2025 to be set out, nor is factually incorrect.

This statement is made following a resolution of the Board of Directors dated 21 July 2026.

RISK MANAGEMENT AND AUDIT COMMITTEE REPORT

COMPOSITION

Members

As of the date of this Annual Report, the composition of the Risk Management and Audit Committee ("the Committee") is as follows:

Chairman	:	Mr. Chong Peng Khang *(Independent Non-Executive Director)*
Members	:	Mr. Lim Keat Sear *(Non-Independent Non-Executive Director)*
		Ms. You Chen Kei *(Independent Non-Executive Director)*

The composition of the Risk Management and Audit Committee complies with Chapter 15 of the Bursa Malaysia Securities Berhad ("Bursa Securities") Main Market Listing Requirements ("Main LR").

Secretaries

The Secretaries of OFIH, Ms. Karina Chong Mei Ying and Mr. Lean Yung Kwang are the Secretaries of the Committee.

Membership

The Committee shall be appointed by the Board of Directors amongst the Directors of the Company and the following requirements must be met:-

(a) The Committee must consist of not less than three (3) members;

(b) The Committee is made up of non-executive directors with the majority of members must be Independent Directors;

(c) The Chairman of the Committee must be an Independent Director;

(d) At least one (1) member of the risk management and audit committee –

    i. must be a member of the Malaysian Institute of Accountants; or

    ii. if he is not a member of the Malaysian Institute of Accountants, he must have at least three (3) years working experience and:-

        • has passed the examinations specified in Part I of the 1st Schedule of the Accountants Act, 1967;
        • is a member of one of the associations of accountants specified in Part II of the 1st Schedule of the Accountants Act 1967; or
        • fulfills such other requirements as prescribed or approved by the Bursa Malaysia Securities Berhad ("Bursa Securities").

(e) Alternate director shall not be appointed as a member of the Committee.

(f) The members of the Committee shall elect a chairman from amongst themselves who shall be an independent director.

(g) In the event of any vacancy in the Committee resulting in the non-compliance of subparagraphs 15.09(1) and 15.10 of the Main LR, the vacancy must be filled within three (3) months.

(h) The former key audit partner to observe a cooling-off period of at least two (2) years before being appointed as a member of the Risk Management and Audit Committee based on the policy established by the Risk Management and Audit Committee.

RISK MANAGEMENT AND AUDIT COMMITTEE REPORT

TERMS OF REFERENCE

The Terms of Reference ("TOR") of the Committee are in line with the provisions of the Main LR and had included the following duties and responsibilities of the Committee, and where appropriate, the Committee shall report to the Board on the following:-

1. To review the maintenance of an effective accounting system and controls in the business process.

2. To review the Company's accounting policies and reporting requirements to ensure compliance with the relevant laws and standards.

3. To review the Company's compliance with relevant law and Main LR of Bursa Securities.

4. To review the scope of the external audit and internal audit to ensure no unjustified restrictions are imposed by the Management.

5. To review the assistance given by employees of the Company to the internal and external auditors.

6. To review the adequacy of the scope, functions, competency and resources of the internal audit functions and the necessary authority to carry out its work.

7. To recommend the appointment and remuneration of external auditors.

8. To liaise directly with the external auditors, the Management and the Board as a whole, particularly concerning the Audit Plan and Audit Report.

9. To review the findings of internal and external auditors on internal controls and other audit comments.

10. To review the internal audit programme, the results of the internal audit programme, processes or investigation undertaken and whether or not appropriate action is taken on the recommendations of the internal auditors.

11. To review the quarterly results and year-end financial statements, before the approval by the Board of Directors, focusing particularly on:

    (a) changes in or implementation of major accounting policy changes;

    (b) significant matters highlighted including financial reporting issues, significant judgments made by the Management, significant and unusual events or transactions, and how these matters are addressed; and

    (c) compliance with accounting standards and other legal requirements.

12. To review the contents of the Annual Report before submission to the Board.

13. To review any related party transaction and conflict of interest situation that may arise within the Company or Group including any transaction, procedure or course of conduct that raises questions of management integrity.

14. To review any letter of resignation from the external auditors of the Company.

15. To review whether there is a reason (supported by grounds) to believe that the Company's external auditors are not suitable for re-appointment.

16. To review the adequacy and effectiveness of risk management, internal control and management information systems, including compliance with applicable laws, rules, corporate governance requirements and guidelines.

17. To review the Group's risk management policy and implementation of the risk management framework.

18. To review and recommend to the Board, the Director's Statement on Risk Management and Internal Control and any changes thereto.

RISK MANAGEMENT AND AUDIT COMMITTEE REPORT

TERMS OF REFERENCE (CONTINUED)

19. To review the adequacy and effectiveness of Group's ABAC policy and internal control system established and implemented by Top Management to manage bribery and corruption risks through internal audit reports from Internal Audit Function with the results of the review reported to the Board.

20. To review the reports on the incidents reported under ABAC reporting channel and whistleblowing channel, the progress of the investigations, the results of the investigation, whether adequate management action plans taken to rectify and resolve the incidents reported and to review the procedure that the identity of the whistleblower is protected and such whistleblower will be protected from reprisal.

21. To review the corrective action taken to address the shortcomings and continuous improvements implemented.

22. To review the results of the risk assessment in relation to bribery and corruption risks of the Group (at least on an annual basis) and determine the adequacy of the scope of coverage and acceptability of the residual bribery and corruption risks of the Group and proposed management action plan(s) (if applicable) with the results of its review and recommendation reported to the Board.

23. To review the reports on the performance on the compliance of ABCM on half-yearly basis or as and when required.

24. To review whether adequate and appropriate resources are allocated and assigned to implement ABCM and for effective and efficient operation of the ABCM with the results of the review and recommendation reported to the Board.

25. To review and assess the Group's ABCM and ABAC Policy to ensure its adequacy and effectiveness in line with the ABAC commitment and risk appetite by the Board and whether it is in line with the Group's mission, vision, strategies and business objectives with the results and recommendation reported to the Board.

The revised Terms of Reference of the Committee are available for reference on the Company's website at www.ofih.com.my.

ACTIVITIES DURING THE FINANCIAL YEAR

During the financial year under review, a total of four (4) meetings were held and full attendances were recorded for members.

Details of the meetings are provided below:

Frequency of Meetings

Meetings shall be conducted at least four (4) times a year, or more frequently as circumstances dictate.

Quorum

A majority of the members, who are Independent Directors, present being not less than two (2), shall form a quorum.

Attendance at Meetings

There were four (4) Risk Management and Audit Committee Meetings held during the financial year ended 31 March 2026. The attendance records of each member are as follows:-

Name	Number of meetings attended
Mr. Chong Peng Khang	4/4
Mr. Lim Keat Sear	4/4
Ms. You Chen Kei	4/4

RISK MANAGEMENT AND AUDIT COMMITTEE REPORT

ACTIVITIES DURING THE FINANCIAL YEAR (CONTINUED)

Attendance at Meetings (continued)

The Internal Auditors and representatives of the External Auditors would normally attend the meetings. However, when deemed necessary, the Committee may invite the Board members or any other person to be in attendance to assist in its deliberations.

The Committee also met with the External and Internal Auditors without the presence of the Executive Directors.

The Committee carried out its duties for the year in accordance with its Terms of Reference.

The main duties undertaken by the Committee for the financial year are as follows:

Financial Results

Reviewed the quarterly interim unaudited financial statements and the annual audited financial statements of the Group before tabled to the Board for its consideration and approval focusing mainly on changes in or implementation of significant accounting policies and compliance with applicable accounting standards approved by the Malaysian Accounting Standards Board ("MASB"), significant matters highlighted including financial reporting matters, unusual events, transactions, judgements made by Management and other legal requirements, and the main factors contributing to the financial performance of the Group in terms of revenue and earnings. Discussed with Management and external auditors, and had obtained reasonable assurances that all changes in significant accounting policies had been implemented; applicable accounting standards approved by MASB, provisions of the Companies Act 2016 and requirements under the Main LR had been complied with; significant matters highlighted by the External Auditors including financial reporting matters, unusual events or transactions had been appropriately addressed; judgements made by Management had been assessed; and impact of any changes to the accounting policies and new accounting standards had been assessed and adopted, where relevant.

Internal Audit

The internal audit function of the Group was outsourced to a professional consulting firm, Needsbridge Advisory Sdn Bhd to undertake independent, objective and systematic reviews of the internal control systems to evaluate its adequacy and effectiveness. The outsourced Internal Auditors conduct the internal audit reviews according to the internal audit plan approved by the Committee.

The Committee carried out the following functions:

(a) Reviewed and approved the annual audit plan to ensure adequate scope and coverage on the activities of the Group, taking into consideration the assessment of key risk areas and ensuring that key and high-risk areas were audited annually.

(b) Reviewed the effectiveness of audit programmes, and the adequacy and suitability of the resource requirements and skill levels of the Internal Auditors for the year and assessed the performance of the Internal Audit Function.

(c) Reviewed the internal audit reports, audit recommendations made and Management's response to these recommendations and actions taken to improve the system of internal control and procedures recommendations. Where appropriate, the Risk Management and Audit Committee had directed Management to rectify and improve control procedures and workflow processes based on the Internal Auditors' recommendations and suggestions for improvement.

(d) Monitored the implementation of the audit recommendations to ensure that all key risks and controls had been addressed.

(e) Reviewed recurrent related party transactions of a revenue or trading nature reports every quarter to ensure compliance with the review procedures outlined in the Shareholders' Mandate and ensured that the transactions were undertaken on an arm's length basis and on normal commercial terms which were consistent with the Group's usual business practices and policies, and on terms not more favourable to the related parties than those generally available to the public and were not to the detriment of the minority shareholders.

RISK MANAGEMENT AND AUDIT COMMITTEE REPORT

ACTIVITIES DURING THE FINANCIAL YEAR (CONTINUED)

Internal Audit (continued)

(f) Reviewed the Statement on Risk Management and Internal Control which provided an overview of the state of internal controls within the Group before obtaining the Board's approval for inclusion in the Annual Report. The Statement on Risk Management and Internal Control which had been reviewed by the External Auditors is set out on pages 42 to 50 of this Annual Report. The Committee was satisfied that the system of risk management and internal control in place throughout the Group as described in the Statement on Risk Management and Internal Control, was sound and effective, providing reasonable assurance that the structure and operation of controls were appropriate for the Group's operations. The Committee also acknowledged that implementation measures were continuously taken to strengthen the system of risk management and internal control to safeguard the interests of stakeholders including shareholders' investments, and the Group's assets.

(g) Approved a budget of RM35,000.00 for the Internal Audit Function to effectively carry out its audit plan for the financial year ended 31 March 2026.

(h) Approved the Risk Management and Audit Committee Report and recommended the same for Board's approval for inclusion in the Annual Report.

External Audit

(a) Reviewed and discussed with External Auditors the audit planning memorandum covering the audit objectives and approach, audit plan, key audit areas and relevant technical pronouncements and accounting standards issued by MASB, and regulating requirements applicable to the Group; and the processes and controls in place to ensure effective and efficient financial reporting and disclosures under the financial reporting standards.

(b) Reviewed and discussed with External Auditors the results of the audit and the audit report in particular, significant accounting issues arising from the external audit and their opinion on the financial statements of the Group and of the Company.

(c) Reviewed with External Auditors the memorandum of comments and recommendations arising from their study and evaluation of the system of internal and accounting controls together with Management's response to the findings of the External Auditors and ensured where appropriate, that necessary corrective actions had been taken by Management.

(d) Evaluated the performance and assessed the suitability and independence of the External Auditors during the year in accordance with the policies and procedures in place, vide a set of questionnaires covering the calibre of the external audit firm; quality of processes and performance; skills and expertise including industrial knowledge; independence and objectivity; audit scope and planning; audit fees; and their communications with the Risk Management and Audit Committee. The Risk Management and Audit Committee had received from the External Auditors written confirmation on their independence and disclosed their policies on independence, safeguards and procedures to address threats or perceived threats to their independence and objectivity, and that they were in compliance with the independence requirements set out in the By-Laws (On Professional Ethics, Conduct and Practice) for Professional Accountants (By-Laws) as adopted by the Malaysian Institute of Accountants.

(e) Recommended to the Board the re-appointment of the External Auditors and their remuneration.

(f) Reviewed and discussed the non-audit fees in respect of services rendered by the External Auditors. The non-audit fees for the financial year ended 31 March 2026 amounted to RM5,000.00.

(g) Convened two (2) private session discussion meetings with the External Auditors without executive Board members and Management being present to discuss matters in relation to their review.

RISK MANAGEMENT AND AUDIT COMMITTEE REPORT

ACTIVITIES DURING THE FINANCIAL YEAR (CONTINUED)

Compliance Management

The Committee ensures that the Company complies with the relevant laws, regulations, codes and standards.

Risk Management

(a) The Committee monitored the year-to-date progress on the achievement of the Company by reviewing the performance of the Company quarterly. The Risk Management and Audit Committee sought understanding from the Risk and Sustainability Management Team (“RSMT”) on the identified risk of each department and to prepare the necessary management action plan to tackle the risks identified.

(b) The Committee assured the Board on the risk reporting and review activities that took place during the financial year.

Related Party Transactions

(a) Reviewed related party transactions entered into by the Group and ensured that the transactions undertaken were in the best interest of the Group, fair, reasonable and on standard commercial terms, and not detrimental to the interest of the minority shareholders, and recommended the same for approval of the Board.

(b) Reviewed the annual Shareholders’ Mandate in relation to the recurrent related party transactions of a revenue or trading nature for shareholders’ approval to undertake transactions that are recurrent, of a revenue or trading nature and which are necessary for the day-to-day operations of the Group with related parties (“RRPTs”). The Committee ensured that the review procedures were sufficient to ensure that the RRPTs were not more favourable to the related parties than those generally available to the public and were not to the detriment of the minority shareholders and that the Group had in place adequate procedures and processes to monitor, track and identify RRPTs in a timely and orderly manner, and such procedures and processes were reviewed on a yearly basis or whenever the need arose. The Management had assured the Committee that related party transactions and mandate for recurrent related party transactions complied with the Main LR and the Group’s policies and procedures.

DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SCREENING

Pursuant to Paragraph 9.25A of the Main Market Listing Requirements, below are the financial data relevant for the purpose of Integrated Annual Report 2026 disclosures. These include financial data on Shariah non-permissible income arising from the Group's business activities and interest-based financial position.

a) Group Total Income and Total Asset

	2026 RM	2025 RM
Total Income		
Revenue	464,884,124	457,695,407
Finance Income	455,431	635,181
Other Income	1,881,685	1,951,140
Total	467,221,240	460,281,728
Total Assets	371,653,726	358,352,190

b) Business Activities

		2026 RM	2025 RM
Interest Income	Conventional	70,015	278,523
Interest Income	Islamic	385,416	356,658
Total		455,431	635,181

c) Component of Financial Position

i) Cash component

	2026 RM	2025 RM
<u>Islamic Accounts / Instruments</u>		
Bank balances	14,558,367	18,812,252
Total	14,558,367	18,812,252
<u>Conventional Accounts/ Instruments</u>		
Short term investment	108,425	105,845
Fixed deposit with licensed bank	-	5,000,000
Bank balances	33,879,377	31,918,533
Total	33,987,802	37,024,378

STATEMENT OF DIRECTORS' RESPONSIBILITY

RESPONSIBILITY IN RESPECT OF THE AUDITED FINANCIAL STATEMENTS

As required under the Companies Act 2016, the Directors of Oriental Food Industries Holdings Berhad have made a statement expressing an opinion on the financial statements. The Board is of the opinion that the financial statements have been drawn up in accordance with applicable approved accounting standards in Malaysia to give a true and fair view of the financial position of the Group and the Company for the financial year ended 31 March 2026.

In preparing the financial statements for the financial year ended 31 March 2026, the Directors have:

- adopted suitable accounting policies and practices to ensure that they were consistently applied throughout the year;
- made judgements and estimates that are prudent and reasonable;
- ensured all applicable accounting standards have been followed, subject to any material departure and explained in the financial statements; and
- prepared the financial statements on the going concern basis unless it is inappropriate to presume that the Group and the Company will continue in business.

Additionally, the Directors relied on the system of internal controls to ensure that the information generated for the preparation of the financial statements from the underlying accounting records was accurate and reliable.

This statement is made following a resolution of the Board of Directors dated 21 July 2026.

FINANCIAL STATEMENTS

DIRECTORS' REPORT

The directors hereby submit their report and the audited financial statements of the Group and of the Company for the financial year ended 31 March 2026.

PRINCIPAL ACTIVITIES

The principal activity of the Company is investment holding.

The information of the name, place of incorporation, principal activities, and percentage of issued share capital held by the 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	22,893,677	11,750,641

DIVIDENDS

Dividends paid or declared by the Company since 31 March 2025 are as follows:-

	RM
In respect of the financial year ended 31 March 2025:	
Final single-tier dividend of RM0.02 per ordinary share, paid on 11 July 2025	4,800,000
In respect of the financial year ended 31 March 2026:	
First interim single-tier dividend of RM0.01 per ordinary share, paid on 13 October 2025	2,400,000
Second interim single-tier dividend of RM0.01 per ordinary share, paid on 26 December 2025	2,400,000
Third interim single-tier dividend of RM0.01 per ordinary share, paid on 25 March 2026	2,400,000
	12,000,000

On 18 May 2026, the directors declared a fourth interim single-tier dividend of RM0.01 per ordinary share in respect of the financial year ended 31 March 2026 on 240,000,000 ordinary shares, amounting to approximately RM2,400,000, paid on 25 June 2026. The financial statements for the current financial year do not reflect this dividend. Such dividend will be accounted for in equity as an appropriation of retained earnings in the financial year ending 31 March 2027.

DIRECTORS' REPORT

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:-

Y. Bhg. Tan Sri Dato' Azizan bin Husain
Datuk Seri Son Chen Chuan*
Datuk Son Tong Leong*
Datuk Son Tong Eng*
Lim Keat Sear
Chong Peng Khang
You Chen Kei

* Directors of the Company and its subsidiaries.

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 and its related corporations during the financial year are as follows:

	Number of ordinary shares			
The Company	**1.4.2025**	**Bought**	**Sold**	**31.3.2026**
Direct interest				
Datuk Seri Son Chen Chuan	73,629,532	-	-	73,629,532
Datuk Son Tong Leong	7,546,900	-	-	7,546,900
Datuk Son Tong Eng	5,924,196	-	-	5,924,196
Lim Keat Sear	2,935,012	-	-	2,935,012
Indirect interest				
Datuk Seri Son Chen Chuan*	35,727,392	-	-	35,727,392
Lim Keat Sear^	49,232,896	-	-	49,232,896

* Deemed interested by virtue of his direct shareholdings in Apendo Capital Sdn. Bhd. and Summer Legend Sdn. Bhd. pursuant to Section 8 of the Companies Act 2016 ("the Act") and the shares held by children pursuant to Section 59(11)(c) of the Companies Act 2016.

^ Deemed interested by virtue of his direct shareholdings in Syarikat Perniagaan Chong Mah Sdn. Bhd., Summer Legend Sdn. Bhd. and Thung Shung (M) Sdn. Bhd. pursuant to Section 8 of the Companies Act 2016.

By virtue of their shareholdings in the Company, Datuk Seri Son Chen Chuan and Lim Keat Sear 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.

The other directors holding office at the end of the financial year had no interest in shares of the Company or its related corporations during the financial year.

DIRECTORS' REPORT

DIRECTORS' BENEFITS

Since the end of the previous financial year, no director has received or become entitled to receive any benefit (other than directors' remuneration as disclosed in the "Directors' Remuneration" of this report) by reason of a contract made by 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
Transaction with a company in which a director has interest:	
Sales of goods to Syarikat Perniagaan Chong Mah Sdn. Bhd.	1,076,778

Neither during nor at the end of the financial year was the Group or 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 details of the directors' remuneration paid or payable to the directors of the Company during the financial year are as follows:-

	The Group RM	The Company RM
Fees	565,000	385,000
Salaries, bonuses and other benefits	5,864,397	89,082
Defined contribution benefits	639,203	-
	7,068,600	474,082

The estimated monetary value of benefits-in-kind provided by the Group to the directors of the Company was RM84,000.

INDEMNITY AND INSURANCE COST

During the financial year, the total amount of indemnity coverage and insurance premium paid for the directors and certain officers of the Company were RM7,650,000 and RM14,000 respectively.

There was no indemnity given to or professional indemnity insurance effected for the auditors of the Company.

DIRECTORS' REPORT

ISSUE OF SHARES AND DEBENTURES

During the financial year:-

(i) there were no changes in the issued and paid-up share capital of the Company; and

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

OTHER STATUTORY INFORMATION

(a) Before the financial statements of the Group and of the Company were made out, the directors took reasonable steps:

   (i) 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 adequate allowance had been made for impairment losses on receivables; and

   (ii) 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 of the Company have been written down to an amount which they might be expected so to realise.

(b) At the date of this report, the directors are not aware of any circumstances which would require:

   (i) the writing off of bad debts, or the additional allowance for impairment losses on receivables in the financial statements of the Group and of the Company; and

   (ii) the values attributed to the current assets in the financial statements of the Group and of the Company misleading.

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

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

(e) At the date of this report, there does not exist:

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

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

(f) In the opinion of the directors:

   (i) no contingent or other liability has become enforceable or is likely to become enforceable within the period of twelve months after the end of the financial year which will or may substantially affect the ability of the Group or of the Company to meet their obligations when they fall due; and

   (ii) no item, transaction or event of a material and unusual nature has arisen in the interval between the end of the financial year and the date of this report which is likely to affect substantially the results of the operations of the Group or of the Company for the financial year in which this report is made.

DIRECTORS' REPORT

SUBSIDIARIES

Name of subsidiaries	Country of incorporation	Percentage of issued share capital held by parent	Principal activities
Oriental Food Industries Sdn. Bhd.	Malaysia	100%	Manufacturing and marketing of biscuits, cakes, snack food and confectioneries.
OFI Properties Sdn. Bhd.	Malaysia	99.99%	Property development and investment holding.
Subsidiary of Oriental Food Industries Sdn. Bhd.:			
Oriental Food Marketing (M) Sdn. Bhd.	Malaysia	100%	Sales and marketing of biscuits, cookies, cakes, snack food and confectioneries.

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	163,000	39,000
Non-audit fees	5,000	5,000
	168,000	44,000

Signed in accordance with a resolution of the directors dated 20 July 2026.

Datuk Seri Son Chen Chuan **Datuk Son Tong Leong**

STATEMENT BY DIRECTORS

PURSUANT TO SECTION 251(2) OF THE COMPANIES ACT 2016

We, Datuk Seri Son Chen Chuan and Datuk Son Tong Leong, being two of the directors of Oriental Food Industries Holdings Berhad, state that, in the opinion of the directors, the financial statements set out on pages 70 to 115 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 of the Company as of 31 March 2026 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 20 July 2026.

Datuk Seri Son Chen Chuan **Datuk Son Tong Leong**

STATUTORY DECLARATION

PURSUANT TO SECTION 251(1)(B) OF THE COMPANIES ACT 2016

I, Datuk Son Tong Leong, being the director primarily responsible for the financial management of Oriental Food Industries Holdings Berhad, do solemnly and sincerely declare that the financial statements set out on pages 70 to 115 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 Declarations Act, 1960.

Subscribed and solemnly declared by the abovementioned
Datuk Son Tong Leong, NRIC Number: 700207-04-5183
at Melaka
in the State of Melaka
on this 20 July 2026

Datuk Son Tong Leong

Before me

Shahrizah Binti Yayah
Commissioner of Oaths
No. M084

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD
(INCORPORATED IN MALAYSIA) REGISTRATION NO: 199601017418 (389769-M)

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the financial statements of Oriental Food Industries Holdings Berhad, which comprise the statements of financial position as at 31 March 2026 of the Group and of the Company, 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 of the Company for the financial year then ended, and notes to the financial statements, including material accounting policy information, as set out on pages 70 to 115.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Group and of the Company as at 31 March 2026, and of their financial performance and their 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 audit opinion.

Independence and other ethical responsibilities

We are independent of the Group and of 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 Boards 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.

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD
(INCORPORATED IN MALAYSIA) REGISTRATION NO: 199601017418 (389769-M)

Key Audit Matters (continued)

We have determined the matter described below to be the key audit matter to be communicated in our report.

Key Audit Matter	How our audit addressed the key audit matter
Revenue recognition Refer to Note 3.8 and Note 4 to the financial statements.	
Consolidated revenue recorded by the Group amounted to approximately RM464 million. We consider revenue recognition for sale of goods to be a potential cause for higher risk of material misstatement from the perspective of timing of recognition and the amount of revenue recognised. Accordingly, we regard revenue recognition to be a Key Audit Matter.	Our procedures included, amongst others: ● Tested the operating effectiveness of internal controls over the completeness, accuracy and timing of revenue recognised in the financial statements; ● Reviewed the terms of customer agreements to determine the point of transfer of risk and rewards on a sample basis; ● Tested the recording of sales transactions, revenue cut-off and review of credit notes after year end on a sample basis; and ● Obtained confirmations and reviewed collections relating to material trade receivables as at financial year end on a sample basis.

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 the annual report, but does not include the financial statements of the Group and of the Company and our auditors' report thereon.

Our opinion on the financial statements of the Group and of 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 Group and 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 of 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 the 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 Company are responsible for the preparation of the financial statements of the Group and of 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 of the Company that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements of the Group and of 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 or the Company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD
(INCORPORATED IN MALAYSIA) REGISTRATION NO: 199601017418 (389769-M)

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 of 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.

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 of 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 of 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 and 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 of the Company, including the disclosures, and whether the financial statements of the Group and of 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 as a basis for forming 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 FOOD INDUSTRIES HOLDINGS BERHAD
(INCORPORATED IN MALAYSIA) REGISTRATION NO: 199601017418 (389769-M)

OTHER MATTERS

This report is made solely to the members 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

Wong Tak Mun
01793/09/2026 J
Chartered Accountant

Melaka

20 July 2026

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

	Note	The Group 2026 RM	The Group 2025 RM	The Company 2026 RM	The Company 2025 RM
Revenue	4	464,884,124	457,695,407	12,528,573	16,538,937
Cost of sales		(382,258,223)	(363,944,649)	-	-
Gross profit		82,625,901	93,750,758	12,528,573	16,538,937
Other income	5	2,337,116	2,586,321	-	101
		84,963,017	96,337,079	12,528,573	16,539,038
General and administrative expenses		(35,058,527)	(30,741,242)	(777,932)	(760,776)
Selling and distribution expenses		(18,272,442)	(14,677,787)	-	-
Finance costs	6	(214,212)	(88,546)	-	-
Net reversal of impairment losses on financial assets	7	449,483	1,005,214	-	-
Profit before taxation	8	31,867,319	51,834,718	11,750,641	15,778,262
Income tax expense	10	(8,973,642)	(12,950,090)	-	(24)
Profit after taxation		22,893,677	38,884,628	11,750,641	15,778,238
Other comprehensive income					
Items that will be reclassified subsequently to profit or loss					
Fair value changes of equity investments		(103,918)	(219,313)	-	-
Total comprehensive income for the financial year		22,789,759	38,665,315	11,750,641	15,778,238
Profit after taxation attributable to:-					
Owners of the Company		22,893,677	38,884,628	11,750,641	15,778,238
Total comprehensive income attributable to:-					
Owners of the Company		22,789,759	38,665,315	11,750,641	15,778,238
Earnings per share (sen)					
Basic/Diluted	11	9.54	16.20		

STATEMENTS OF FINANCIAL POSITION
AS AT 31 MARCH 2026

	Note	The Group 2026 RM	The Group 2025 RM	The Company 2026 RM	The Company 2025 RM
Assets					
Non-current assets					
Investment in subsidiaries	12	-	-	125,468,751	125,468,751
Property, plant and equipment	13	123,338,637	93,866,785	-	-
Right-of-use assets	14	15,487,217	15,837,397	-	-
Investment properties	15	4,798,512	3,782,152	-	-
Land held for future property development	16	961,569	961,569	-	-
Investment securities	17	2,866,619	2,970,537	-	-
Deferred tax assets	27	1,597,000	1,679,600	-	-
		149,049,554	119,098,040	125,468,751	125,468,751
Current assets					
Inventories	18	64,502,350	62,532,656	-	-
Trade receivables	19	91,833,525	95,037,927	-	-
Other receivables, deposits and prepayments	20	16,117,132	25,511,025	45,505	4,828,164
Current tax assets		1,589,778	320,835	-	-
Short-term investments	21	108,425	105,845	-	-
Fixed deposit with a licensed bank	22	-	5,000,000	-	-
Cash and bank balances		48,452,962	50,745,862	75,298	339,050
		222,604,172	239,254,150	120,803	5,167,214
Total assets		371,653,726	358,352,190	125,589,554	130,635,965
Equity and liabilities					
Equity attributable to owners of the parent					
Share capital	23	120,000,000	120,000,000	120,000,000	120,000,000
Fair value reserve	24	2,494,181	2,598,099	-	-
Retained earnings		174,438,689	163,545,012	5,136,565	5,385,924
Total equity		296,932,870	286,143,111	125,136,565	125,385,924

The accompanying notes form an integral part of the financial statements.

STATEMENTS OF FINANCIAL POSITION
AS AT 31 MARCH 2026

	Note	The Group 2026 RM	The Group 2025 RM	The Company 2026 RM	The Company 2025 RM
Non-current liabilities					
Lease liabilities	25	7,640	36,760	-	-
Loans and borrowings	26	4,666,672	-	-	-
Deferred tax liabilities	27	8,126,500	9,604,950	-	-
		12,800,812	9,641,710	-	-
Current liabilities					
Trade payables	28	30,785,963	39,471,905	-	-
Refund liabilities		1,424,252	494,568	-	-
Contract liabilities	29	3,214,104	3,947,580	-	-
Other payables and accruals	30	12,254,996	17,411,120	449,385	5,246,454
Lease liabilities	25	41,108	50,527	-	-
Loans and borrowings	26	13,999,996	1,184,267	-	-
Current tax liabilities		199,625	7,402	3,604	3,587
		61,920,044	62,567,369	452,989	5,250,041
Total liabilities		74,720,856	72,209,079	452,989	5,250,041
Total equity and liabilities		371,653,726	358,352,190	125,589,554	130,635,965

The accompanying notes form an integral part of the financial statements.

STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

The Group	Note	Share Capital RM	Fair Value Reserve RM	Retained Earnings RM	Total Equity RM
At 1 April 2024		120,000,000	2,817,412	140,260,384	263,077,796
Profit after taxation for the financial year		-	-	38,884,628	38,884,628
Other comprehensive income for the financial year:					
- Fair value changes of equity investments		-	(219,313)	-	(219,313)
Total comprehensive income for the financial year		-	(219,313)	38,884,628	38,665,315
Dividends	31	-	-	(15,600,000)	(15,600,000)
At 31 March 2025/1 April 2025		120,000,000	2,598,099	163,545,012	286,143,111
Profit after taxation for the financial year		-	-	22,893,677	22,893,677
Other comprehensive income for the financial year:					
- Fair value changes of equity investments		-	(103,918)	-	(103,918)
Total comprehensive income for the financial year		-	(103,918)	22,893,677	22,789,759
Dividends	31	-	-	(12,000,000)	(12,000,000)
At 31 March 2026		120,000,000	2,494,181	174,438,689	296,932,870

The Company	Note	Share Capital RM	Retained Earnings RM	Total Equity RM
At 1 April 2024		120,000,000	5,207,686	125,207,686
Profit after taxation/Total comprehensive income for the financial year		-	15,778,238	15,778,238
Dividends	31	-	(15,600,000)	(15,600,000)
At 31 March 2025/1 April 2025		120,000,000	5,385,924	125,385,924
Profit after taxation/Total comprehensive income for the financial year		-	11,750,641	11,750,641
Dividends	31	-	(12,000,000)	(12,000,000)
At 31 March 2026		120,000,000	5,136,565	125,136,565

The accompanying notes form an integral part of the financial statements.

STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

	The Group		The Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Cash flows from operating activities				
Profit before taxation	31,867,319	51,834,718	11,750,641	15,778,262
Adjustments for:-				
Depreciation of property, plant and equipment	12,843,108	13,034,576	-	-
Depreciation of investment properties	159,643	93,188	-	-
Depreciation of right-of-use assets	358,269	361,285	-	-
Effect of change on lease termination	(925)	(2,056)	-	-
Fair value gain on short-term investments	(2,580)	(2,640)	-	-
Interest expense	211,816	84,547	-	-
Interest expense on lease liabilities	2,396	3,999	-	-
Interest income	(795,741)	(1,464,676)	-	(101)
Inventories written down/(Reversal of inventories previously written down)	3,544,144	(854,536)	-	-
Loss/(Gain) on disposal of property, plant and equipment	78,275	(75,954)	-	-
Reversal of impairment losses on trade receivables	(449,483)	(1,005,214)	-	-
Unrealised (gain)/loss on foreign exchange	(135,692)	377,546	-	-
Operating profit before working capital changes	47,680,549	62,384,783	11,750,641	15,778,161
Increase in inventories and right of return assets	(5,571,990)	(7,785,600)	-	-
Decrease/(Increase) in receivables	5,546,940	(9,380,625)	4,782,659	4,097
(Decrease)/Increase in payables and refund liabilities	(8,681,173)	10,980,225	2,931	11,845
Cash from operations	38,974,326	56,198,783	16,536,231	15,794,103
Income tax paid	(11,729,393)	(16,779,862)	(16)	(30)
Income tax refunded	283,181	675	33	675
Net cash from operating activities	27,528,114	39,419,596	16,536,248	15,794,748

The accompanying notes form an integral part of the financial statements.

STATEMENTS OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

	Note	The Group 2026 RM	The Group 2025 RM	The Company 2026 RM	The Company 2025 RM
Cash flows (for)/from investing activities					
Additional investments on short-term investments		2,580	2,640	-	-
Purchase of property, plant and equipment	32(a)	(29,498,597)	(7,118,574)	-	-
Advanced payments to suppliers of property, plant and equipment		(6,631,144)	(19,092,441)	-	-
Proceeds from disposal of property, plant and equipment		90,500	75,964	-	-
Interest received		795,741	1,464,676	-	101
Net cash (for)/from investing activities		(35,240,920)	(24,667,735)	-	101
Cash flows from/(for) financing activities					
Dividends paid		(16,800,000)	(15,600,000)	(16,800,000)	(15,600,000)
Interest paid		(214,212)	(88,546)	-	-
Net drawdown/(repayment) of loans and borrowings	32(b)	17,482,401	(1,236,918)	-	-
Repayment of lease liabilities	32(b)	(45,703)	(47,501)	-	-
Net cash from/(for) financing activities		422,486	(16,972,965)	(16,800,000)	(15,600,000)
Net (decrease)/increase in cash and cash equivalents		(7,290,320)	(2,221,104)	(263,752)	194,849
Cash and cash equivalents at beginning of the financial year		55,851,707	58,072,811	339,050	144,201
Cash and cash equivalents at end of the financial year	32(d)	48,561,387	55,851,707	75,298	339,050

The accompanying notes form an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

1. General information

The Company is a public limited liability company, incorporated and domiciled in Malaysia. The Company is listed on the Main Market of Bursa Malaysia Securities Berhad. The principal place of business is located at No. 65, Jalan Usaha 7, Ayer Keroh Industrial Estate, 75450 Melaka.

The consolidated financial statements include the financial statements of the Company and its subsidiaries made up to the end of the reporting period.

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

The principal activity of the Company is investment holding. The principal activities of the subsidiaries are set out in Note 12 to the financial statements. There have been no significant changes in the nature of these activities during the financial year.

The financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the directors dated 20 July 2026.

2. Basis of preparation

The financial statements of the Group and of 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.

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

MFRSs and/or IC Interpretations (Including The Consequential Amendments)
Amendments to MFRS 121: Lack of Exchangeability

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

(b) The Group and the Company have not applied in advance the following accounting standards and/or interpretations (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 and/or IC Interpretations (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 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred
Amendments to MFRS 19: Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 121: Translation to a Hyperinflationary Presentation Currency	1 January 2027
Annual Improvements to MFRS Accounting Standards – Volume 11	1 January 2026

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

2. Basis of preparation (continued)

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 their 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 has yet to be assessed.

3. Material accounting policy information

3.1 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:-

(a) 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.

(b) 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.

(c) 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.

(d) Income Taxes

There are certain transactions and computations for which the ultimate tax determination may be different from the initial estimate. The Group and the Company recognise 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 period in which such determination is made.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

3. Material accounting policy information (continued)

3.1 Critical accounting estimates and judgements (continued)

Critical Judgements Made in Applying Accounting Policies

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

(i) 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).

(ii) Revenue from contracts with customers

The Group applied the following judgements that significantly affect the determination of the amount and timing of revenue from contracts with customers:

(a) Identifying performance obligations in a bundled sale of goods and delivery services

The Group provides delivery services that are bundled together with the sale of goods to a customer. The delivery services are a promise to transfer services in the future and are part of the negotiated exchange between the Group and the customer.

The Group determined that both the goods and delivery of services are capable of being distinct. The Group also determined that the promises to transfer the goods and to provide delivery services are distinct within the context of the contract. The goods and delivery services are not inputs to a combined item in the contract. The Group is not providing a significant integration service because the presence of the goods and delivery services together in this contract do not result in any additional or combined functionality and neither the goods nor the delivery services modify or customise the other. In addition, the goods and delivery services are not highly interdependent or highly interrelated, because the Group would be able to transfer the goods even if the customer declined delivery.

However, the identification of delivery services as a separate deliverable of bundled sales did not have any material impact on the amount and timing of revenue recognised and hence, these services are bundled together with the sale of goods to a customer and the Group accounted for the bundled sales as one deliverable and recognised revenue at a point in time.

(b) Determining method to estimate variable consideration and assessing the constraint

Certain sale of goods include a right of return, rebates and discounts that give rise to variable consideration. In estimating the variable consideration, the Group is required to use either the expected value method or the most likely amount method based on which method better predicts the amount of consideration to which it will be entitled.

The Group determined that the expected value method is the appropriate method to use in estimating the variable consideration for the sale of goods with rights of return.

Before including any amount of variable consideration in the transaction price, the Group considers whether the amount of variable consideration is constrained. The Group determined that the estimates of variable consideration are not constrained based on its historical experience.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

3. Material accounting policy information (continued)

3.2 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 and dividend income.

Financial Assets Amortised Costs

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 the initial recognition, all financial assets are measured at amortised cost less any impairment losses.

Financial Assets Through Other Comprehensive Income

The Group has elected to designate the equity instruments as financial assets through other comprehensive income at initial recognition.

The financial assets are initially measured at fair value plus transaction costs. Subsequent to the initial recognition, the financial assets are remeasured to their fair values at the reporting date with fair value changes taken up in other comprehensive income and accumulated in the fair value reserve, except for the recognition of impairment, interest income and foreign exchange difference of a debt instrument which are recognised directly in profit or loss. The fair value changes do not include interest and dividend income.

(b) Financial Liabilities

Financial Liabilities at Amortised Cost

The financial liabilities are initially measured at fair value less transaction costs. Subsequent to the initial recognition, the 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.

(d) Financial Guarantee Contracts

Financial guarantee contracts are recognised initially as liabilities at fair value, net of transaction costs. Subsequent to the initial recognition, the financial guarantee contracts are recognised as income in profit or loss over the period of the guarantee or, when there is no specific contractual period, recognised in profit or loss upon discharge of the guarantee. If the debtor fails to make payment relating to a financial guarantee contract when it is due and the Company, as the issuer, is required to reimburse the holder for the associated loss, the reimbursement is recognised as a liability and measured at the higher of the amount of loss allowance determined using the expected credit loss model and the amount of financial guarantee initially recognised less cumulative amortisation.

3. Material accounting policy information (continued)

3.3 Investments in subsidiaries

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

3.4 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, other than freehold land, are stated at cost less accumulated depreciation and any accumulated impairment losses.

Freehold land is not depreciated. Depreciation on other property, plant and equipment is calculated using the straight-line method to allocate their depreciable amount over the estimated useful lives. The principal annual depreciation rates are:-

Buildings	50 years
Plant and machinery	10 to 20 years
Other assets	5 to 10 years

Capital work-in-progress represent buildings under construction and production machinery under installation. They are not depreciated until such time when the asset is available for use.

3.5 Investment properties

Investment properties are initially measured at cost. Subsequent to the initial recognition, the investment properties are stated at cost less accumulated depreciation and any accumulated impairment losses.

Freehold land is not depreciated. Depreciation is calculated using the straight-line method to allocate the depreciable amounts over the estimated useful lives. The principal annual depreciation period and rates are:-

Leasehold land	93 to 99 years
Leasehold commercial buildings	20 to 99 years

3.6 Right-of-use assets and lease liabilities

(a) Short-term leases

The Group applies the “short-term lease” 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.

(b) Right-of-use assets

Right-of-use assets are initially measured at cost. 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.

(c) 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 31 MARCH 2026

3. Material accounting policy information (continued)

3.7 Inventories

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

3.8 Revenue from contracts with customers

The Company is in the business of investment holding while the Group is in the business of manufacturing and sales of snack food and confectioneries. Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those goods or services. The Group has generally concluded that it is the principal in its revenue arrangements, because it typically controls the goods or services before transferring them to the customer.

(a) Sales of goods

Revenue from sales of snack food and confectioneries is recognised at the point in time when control of the asset is transferred to the customer, generally on delivery of the goods. The normal credit term is 30 to 120 days upon delivery.

The Group considers whether there are other promises in the contract that are separate performance obligations to which a portion of the transaction price needs to be allocated (e.g. warranties) in determining the transaction price for the sale of goods, the Group considers the effect of variable considerations, the existence of significant financing component, non cash consideration and consideration payable to the customer, if any.

(i) Variable consideration

If the consideration in a contract includes a variable amount, the Group estimates the amount of consideration to which it will be entitled in exchange for transferring the goods to the customer. The variable consideration is estimated at contract inception and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognised will not occur when the associated uncertainty with the variable consideration is subsequently resolved.

Right of returns

The Group uses the expected value method to estimate the goods that will not be returned because this method best predicts the amount of variable consideration to which the Group will be entitled. The requirements in MFRS 15 on constraining estimates of variable consideration are also applied in order to determine the amount of variable consideration that can be included in the transaction price. For goods that are expected to be returned, instead of revenue, the Group recognises a refund liability. A right of return asset (and corresponding adjustment to cost of sales) is also recognised for the right to recover products from a customer.

Rebates and discounts

The Group provides a retrospective volume rebates, prompt payment discounts and other discounts to customers. Rebates and discounts are offset against amount payable by the customer. To estimate the variable consideration for the expected future rebates and discounts, the Group applies the expected value method. The Group then applies the requirements on constraining estimates of variable consideration and recognises a refund liability for the expected future rebates.

3. Material accounting policy information (continued)

3.8 Revenue from contracts with customers (continued)

(a) Sales of goods (continued)

(ii) Significant financing component

Generally, the Group receives short-term advances from its customers. Using the practical expedient in MFRS 15, the Group does not adjust the promised amount of consideration for the effects of a significant financing component if it expects, at contract inception, that the period between the promised of transfer goods to the customer and when the customer pays for that goods will be one year or less.

(b) Assets and liabilities arising from rights of return

(i) Right of return assets

Right of return asset represents the Group's right to recover the goods expected to be returned by customers. The asset is measured at the former carrying amount of the inventory, less any expected costs to recover the goods. The Group updates the measurement of the asset recorded for any revisions to its expected level of returns, as well as any additional decreases in the value of the returned products.

(ii) Refund liabilities

A refund liability is the obligation to refund some or all of the consideration received (or receivable) from the customer and is measured at the amount the Group ultimately expects it will have to return to the customer. The Group updates its estimates of refund liabilities (and the corresponding change in the transaction price) at the end of the financial year.

4. Revenue

	The Group		The Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Revenue from contracts with customers				
Sales of snack food and confectioneries	464,264,702	457,109,207	-	-
Revenue from other sources				
Dividend income	-	-	12,528,573	16,538,937
Rental income	619,422	586,200	-	-
	464,884,124	457,695,407	12,528,573	16,538,937

(a) The information on the disaggregation of revenue is disclosed in Note 36.

(b) The information of the revenue from other source is summarised below:-

Dividend income

Dividend income is recognised when the right to receive dividend payment is established.

Rental income

Rental income is accounted for on a straight-line method over the lease term.

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5. Other income

	The Group		The Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Effect of change on lease termination	925	2,056	-	-
Fair value gain on money market fund	2,580	2,640	-	-
Gain on foreign exchange:				
- unrealised	135,692	-	-	-
Gain on disposal of property, plant and equipment	-	75,954	-	-
Interest income	795,741	1,464,676	-	101
Miscellaneous income	1,296,338	935,155	-	-
Lease income:				
- rental income from investment properties	105,840	105,840	-	-
	2,337,116	2,586,321	-	101

6. Finance costs

	The Group	
	2026 RM	2025 RM
Interest expense on financial liabilities that are not at fair value through profit or loss:		
- Term loan	132,631	84,547
- Revolving credit	79,185	-
- Lease liabilities	2,396	3,999
	214,212	88,546

7. Net reversal of impairment losses on financial assets

	The Group	
	2026 RM	2025 RM
Reversal of impairment losses:		
- Trade receivables (Note 19)	(449,483)	(1,005,214)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

8. Profit before taxation

	The Group		The Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Profit before taxation is arrived at after charging/ (crediting):-				
Auditors' remuneration:				
- audit fees:				
- current financial year	163,000	153,000	39,000	38,000
- non-audit fees:				
- auditors of the Company	5,000	5,000	5,000	5,000
- member firms of the auditors of the Company:				
- current financial year	55,000	51,500	5,000	4,500
- under provision in the previous financial year	500	-	500	-
Depreciation:				
- investment properties (Note 15)	159,643	93,188	-	-
- property, plant and equipment (Note 13)	12,843,108	13,034,576	-	-
- right-of-use assets (Note 14)	358,269	361,285	-	-
Employees benefits expense (Note 9)	64,836,946	58,777,369	474,082	470,400
Inventories written down/(Reversal of inventories previously written down) (Note 18)	3,544,144	(854,536)	-	-
Lease expense:				
- short-term lease	-	4,192	-	-
Loss/(gain) on disposal of property, plant and equipment	78,275	(75,954)	-	-
Loss/(gain) on foreign exchange:				
- realised	10,810,697	7,215,061	-	-
- unrealised	(135,692)	377,546	-	-

9. Employees benefits expense

	The Group		The Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Directors' non-fee emoluments (Note 33)	6,503,600	6,102,329	89,082	85,400
Directors' fees (Note 33)	565,000	565,000	385,000	385,000
Salaries, bonus and allowances	52,611,700	47,612,625	-	-
Defined contribution plan	3,618,664	3,088,757	-	-
Other employee benefits	1,537,982	1,408,658	-	-
	64,836,946	58,777,369	474,082	470,400

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

10. Income tax expense

	The Group		The Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Current tax expense:				
- current financial year	10,382,800	13,511,324	-	24
- over provision in the previous financial year	(13,308)	(25,763)	-	-
	10,369,492	13,485,561	-	24
Deferred tax expense (Note 27):				
- origination and reversal of temporary differences	(2,008,550)	(799,271)	-	-
- under provision in the previous financial year	612,700	263,800	-	-
	(1,395,850)	(535,471)	-	-
	8,973,642	12,950,090	-	24

A reconciliation of income tax expense applicable to the profit before taxation at the statutory tax rate to income tax expense at the effective tax rate of the Group and of the Company is as follows:-

	The Group		The Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Profit before taxation	31,867,319	51,834,718	11,750,641	15,778,262
Taxation at Malaysian statutory tax rate of 24% (2025 - 24%)	7,648,157	12,440,332	2,820,154	3,786,783
Non-deductible expenses	974,216	810,073	186,704	182,586
Non-taxable income	(620)	(249,035)	(3,006,858)	(3,969,345)
Income tax incentive	(247,503)	(289,317)	-	-
Over provision of current tax in the previous financial year	(13,308)	(25,763)	-	-
Under provision of deferred taxation in the previous financial year	612,700	263,800	-	-
Income tax expense for the financial year	8,973,642	12,950,090	-	24

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FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

11. 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 2026 RM	The Group 2025 RM
Profit after taxation attributable to owners of the Company (RM)	22,893,677	38,884,628
Weighted average number of ordinary shares in issue	240,000,000	240,000,000
Basic earnings per share (sen)	9.54	16.20

The Company had not issued any dilutive potential ordinary shares and hence, the diluted earnings per share is equal to the basic earnings per share.

12. Investment in subsidiaries

	The Company 2026 RM	The Company 2025 RM
Unquoted shares, at cost	125,468,751	125,468,751

The details of the subsidiaries are as follows:-

Name of subsidiaries	Principal place of business and country of incorporation	Percentage of issued share capital held by parent 2026	Percentage of issued share capital held by parent 2025	Principal activities
Oriental Food Industries Sdn. Bhd.	Malaysia	100%	100%	Manufacturing and marketing of biscuits, cakes, snack food and confectioneries
OFI Properties Sdn. Bhd.	Malaysia	99.99%	99.99%	Property development and investment holding
Subsidiary of Oriental Food Industries Sdn. Bhd.:				
Oriental Food Marketing (M) Sdn. Bhd.	Malaysia	100%	100%	Sales and marketing of biscuits, cakes, snack food and confectioneries

NOTES TO THE FINANCIAL STATEMENTS
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13. Property, plant and equipment

	At 1.4.2025 RM	Additions (Note 32(a)) RM	Reclassi-fication RM	Transfer to Investment Properties (Note 15) RM	Disposals RM	Depreciation Charges (Note 8) RM	At 31.3.2026 RM
The Group							
Carrying amount							
Freehold land	1,150,000	-	-	-	-	-	1,150,000
Buildings	32,482,313	14,904	-	(1,176,003)	-	(1,011,109)	30,310,105
Renovation	621,817	791,883	-	-	-	(288,824)	1,124,876
Plant and machinery	48,544,178	2,469,976	122,233	-	-	(10,356,428)	40,779,959
Motor vehicles	652,778	223,780	-	-	(1)	(435,872)	440,685
Furniture, fittings and office equipment	3,818,668	784,525	-	-	-	(750,875)	3,852,318
Capital work-in-progress	6,597,031	39,374,670	(122,233)	-	(168,774)	-	45,680,694
	93,866,785	43,659,738	-	(1,176,003)	(168,775)	(12,843,108)	123,338,637

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

13. Property, plant and equipment (continued)

	At 1.4.2024 RM	Additions (Note 32(a)) RM	Reclassi-fication RM	Disposals RM	Depreciation Charges (Note 8) RM	At 31.3.2025 RM
The Group						
Carrying amount						
Freehold land	1,150,000	-	-	-	-	1,150,000
Buildings	33,342,825	213,651	-	-	(1,074,163)	32,482,313
Renovation	902,398	-	-	-	(280,581)	621,817
Plant and machinery	57,583,935	620,360	653,901	(8)	(10,314,010)	48,544,178
Motor vehicles	1,298,108	-	-	(2)	(645,328)	652,778
Furniture, fittings and office equipment	3,642,247	896,915	-	-	(720,494)	3,818,668
Capital work-in-progress	663,973	6,586,959	(653,901)	-	-	6,597,031
	98,583,486	8,317,885	-	(10)	(13,034,576)	93,866,785

The Group	At cost RM	Accumulated depreciation RM	Carrying amount RM
At 31 March 2026			
Freehold land	1,150,000	-	1,150,000
Buildings	49,335,793	(19,025,688)	30,310,105
Renovation	4,009,313	(2,884,437)	1,124,876
Plant and machinery	182,074,145	(141,294,186)	40,779,959
Motor vehicles	7,837,995	(7,397,310)	440,685
Furniture, fittings and office equipment	22,064,624	(18,212,306)	3,852,318
Capital work-in-progress	45,680,694	-	45,680,694
	312,152,564	(188,813,927)	123,338,637
At 31 March 2025			
Freehold land	1,150,000	-	1,150,000
Buildings	51,012,377	(18,530,064)	32,482,313
Renovation	3,217,430	(2,595,613)	621,817
Plant and machinery	179,481,936	(130,937,758)	48,544,178
Motor vehicles	7,616,715	(6,963,937)	652,778
Furniture, fittings and office equipment	21,280,099	(17,461,431)	3,818,668
Capital work-in-progress	6,597,031	-	6,597,031
	270,355,588	(176,488,803)	93,866,785

The buildings and certain plant and machinery with aggregate carrying amount of RM16,334,000 (2025 - RM18,070,000) are pledged as security for bank borrowings as disclosed in Note 26 to the financial statements.

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FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

14. Right-of-use assets

The Group	At 1.4.2025 RM	Additions RM	Derecognition Due To Lease Termination RM	Depreciation Charges (Note 8) RM	At 31.3.2026 RM
2026					
Carrying amount					
Leasehold land	15,752,498	-	-	(312,238)	15,440,260
Branch offices	71,046	34,639	(18,756)	(39,972)	46,957
Hostel for workers	13,853	-	(7,794)	(6,059)	-
Total	15,837,397	34,639	(26,550)	(358,269)	15,487,217

The Group	At 1.4.2024 RM	Modifications of Lease Liabilities RM	Derecognition Due To Lease Termination RM	Depreciation Charges (Note 8) RM	At 31.3.2025 RM
2025					
Carrying amount					
Leasehold land	16,064,736	-	-	(312,238)	15,752,498
Branch offices	11,402	97,027	-	(37,383)	71,046
Hostel for workers	39,558	20,783	(34,824)	(11,664)	13,853
Total	16,115,696	117,810	(34,824)	(361,285)	15,837,397

	The Group 2026 RM	The Group 2025 RM
Analysed by :-		
Cost	21,469,739	21,474,639
Accumulated depreciation	(5,982,522)	(5,637,242)
	15,487,217	15,837,397

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

14. Right-of-use assets (continued)

The Group leases a number of properties of which the leasing activity is summarised below:-

(i) Leasehold land — The Group has entered into non-cancellable operating lease agreements for the use of land. The leases are for a period of 53 to 99 (2025 - 53 to 99) years. The leases do not allow the Group to assign, transfer or sublease or create any charge, lien or trust in respect of or dispose of the whole or any part of the land.

(ii) Branch offices — The Group has leased five offices in Ipoh, Ulu Tiram, Kuantan, Kedah and Johor Bahru respectively with 2 to 3 (2025 - 2 to 3) years contract and with an option to renew the lease after expiry. Lease payments are subject to increase to reflect current market rentals at time of renewal.

(iii) Hostel for workers — In the previous financial year, the Company has entered into various tenancy agreements with houseowners for the use as hostels for accommodation of its workers. The leases are for a period of 3 years with option to renew at the end of contract.

The leasehold land with aggregate carrying amount of RM11,890,000 (2025 - RM12,150,000) are pledged as security for bank borrowings as disclosed in Note 26 to the financial statements.

15. Investment properties

	The Group	
	2026 RM	**2025 RM**
Cost:-		
At 1 April/31 March	4,890,549	4,890,549
Transfer from property, plant and equipment (Note 13)	1,694,792	-
	6,585,341	4,890,549
Accumulated depreciation:-		
At 1 April	1,108,397	1,015,209
Depreciation during the financial year (Note 8)	159,643	93,188
Transfer from property, plant and equipment (Note 13)	518,789	-
At 31 March	1,786,829	1,108,397
Net carrying amount	4,798,512	3,782,152
Represented by:-		
Freehold land	412,471	412,471
Leasehold land	1,400,177	747,845
Leasehold commercial buildings	2,985,864	2,621,836
Net carrying amount	4,798,512	3,782,152
Fair value	10,134,000	7,434,000

NOTES TO THE FINANCIAL STATEMENTS
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15. Investment properties (continued)

(a) Certain investment properties of the Group are leased to customers under operating leases with rentals payable monthly. The leases contain initial non-cancellable periods ranging from 1 to 3 (2025 - 1 to 3) years and an option that is exercisable by the customers to extend their leases for an average of 2 (2025 - 2) years.

The Group requires 2 (2025 - 2) months of advanced rental payments from the customers. The leases do not include residual value guarantee and variable lease payments that depend on an index or rate.

As at the reporting date, the future minimum rentals receivable under the non-cancellable operating leases are as follows:-

	The Group	
	2026 RM	2025 RM
Within 1 year	431,928	427,184
Between 1 and 2 years	216,446	232,532
Between 2 and 3 years	84,220	6,050
	732,594	665,766

(b) The fair values of the investment properties are within level 3 of the fair value hierarchy and are arrived at by reference to market evidence of transaction prices for similar properties. The most significant input into this valuation approach is the price per square foot of comparable properties.

16. Land held for future property development

	The Group	
Cost	2026 RM	2025 RM
At 1 April/31 March	961,569	961,569
Analysed by:-		
Right-of-use assets (leasehold land)	961,569	961,569

17. Investment securities

	The Group	
	2026 RM	2025 RM
Fair value through other comprehensive income		
At 1 April	2,970,537	3,189,850
Fair value changes	(103,918)	(219,313)
At 31 March	2,866,619	2,970,537

The investment in unquoted equity instruments represents ordinary shares that are not quoted on any active market and is stated at fair value.

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FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

18. Inventories

	The Group 2026 RM	The Group 2025 RM
Raw materials	48,691,003	49,782,577
Work-in-progress	790,629	402,739
Finished goods	15,020,718	12,347,340
	64,502,350	62,532,656
Recognised in profit or loss:-		
Inventories recognised as cost of sales	378,714,079	364,799,185
Inventories written down/(Reversal of inventories previously written down) (Note 8)	3,544,144	(854,536)
Allowance for impairment losses:-		
At 1 April	768,379	1,622,915
Addition/(Reversal) during the financial year (Note 8)	3,544,144	(854,536)
At 31 March	4,312,523	768,379

19. Trade receivables

	The Group 2026 RM	The Group 2025 RM
Third parties	94,711,865	98,342,613
A company in which a director has interest	53,027	76,164
	94,764,892	98,418,777
Less: Allowance for impairment losses	(2,931,367)	(3,380,850)
	91,833,525	95,037,927
Allowance for impairment losses:-		
At 1 April	3,380,850	4,386,064
Reversal during the financial year (Note 7)	(449,483)	(1,005,214)
At 31 March	2,931,367	3,380,850

The Group’s trade credit terms range from 30 to 120 (2025 - 30 to 120) days.

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FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

20. Other receivables, deposit and prepayments

	The Group		The Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Advance payments to suppliers	513,853	2,960,698	-	-
Advance payments to suppliers of property, plant and equipments	11,562,444	19,092,441	-	-
Third parties	1,596,645	1,226,543	-	-
Refundable deposits	780,057	761,168	-	-
Dividend receivable from a subsidiary	-	-	-	4,800,059
Staff loans	55,325	49,018	-	-
Prepayments	1,608,808	1,421,157	45,505	28,105
	16,117,132	25,511,025	45,505	4,828,164

21. Short-term investments

	The Group	
	2026 RM	2025 RM
Fair value through profit or loss		
Money market funds, at fair value (Note 32(d))	108,425	105,845

Investment in money market funds are highly liquid and readily convertible to cash.

The weighted average effective interest rates of investment in money market funds of the Group at the reporting date was 3.09% (2025 - 3.40%) per annum.

There is no maturity period for money market funds as these money are callable on demand.

22. Fixed deposit with a licensed bank

The fixed deposit with a licensed bank of the Group at the end of the reporting period bore effective interest rates of Nil (2025 - 2.80%) per annum. The fixed deposit has maturing period of Nil (2025 - 7) days for the Group.

23. Share capital

	The Group/The Company			
	2026	2025	2026	2025
Issued and fully paid-up	Number of shares		RM	RM
Ordinary shares	240,000,000	240,000,000	120,000,000	120,000,000

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

24. Fair value reserve

The fair value reserve represents the cumulative fair value changes (net of tax, where applicable) of investments designated at fair value through other comprehensive income.

	The Group	
	2026 RM	2025 RM
At 1 April	2,598,099	2,817,412
Net loss on equity investment designated at fair value through other comprehensive income	(103,918)	(219,313)
At 31 March	2,494,181	2,598,099

25. Lease liabilities

	The Group	
	2026 RM	2025 RM
At 1 April	87,287	53,858
Additions	34,639	-
Change due to lease modification	-	117,810
Derecognition due to lease termination	(26,550)	(34,824)
Effect of change on lease termination	(925)	(2,056)
Interest expense recognised in profit or loss (Note 6)	2,396	3,999
Repayment of principal	(45,703)	(47,501)
Repayment of interest expense	(2,396)	(3,999)
At 31 March	48,748	87,287
Analysed by:-		
Current liabilities	41,108	50,527
Non-current liabilities	7,640	36,760
	48,748	87,287

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

26. Loans and borrowings

	The Group 2026 RM	2025 RM
Current		
Term loan	3,999,996	1,184,267
Revolving credit	10,000,000	-
	13,999,996	1,184,267
Non-current		
Term loan	4,666,672	-
Total loans and borrowings		
Term loan	8,666,668	1,184,267
Revolving credit	10,000,000	-
	18,666,668	1,184,267

(a) The interest rate profile of the term loan and revolving credit are summarised below:-

	Effective interest rate	The Group 2026 RM	2025 RM
Floating rate term loan	6.65% (2025 - 4.55%)	8,666,668	1,184,267
Floating rate revolving credit	3.42% (2025 - Nil)	10,000,000	-

(b) The term loan is secured by way of a corporate guarantee from the Company and charge over the Group's leasehold land and buildings and certain plant and machinery as disclosed in Note 13 and Note 14.

27. Deferred tax (assets)/liabilities

The Group	At 1.4.2025 RM	Recognised in Profit or Loss (Note 10) RM	At 31.3.2026 RM
2026			
Deferred Tax Liabilities			
Property, plant and equipment	10,842,950	(938,050)	9,904,900
Right-of-use assets	20,400	(9,100)	11,300
Deferred Tax Assets			
Unrealised loss on forex exchange	(127,700)	32,500	(95,200)
Provisions	(2,789,400)	(490,400)	(3,279,800)
Lease liabilities	(20,900)	9,200	(11,700)
	7,925,350	(1,395,850)	6,529,500

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27. Deferred tax (assets)/liabilities (continued)

The Group	At 1.4.2024 RM	Recognised in Profit or Loss (Note 10) RM	At 31.3.2025 RM
2025			
Deferred Tax Liabilities			
Property, plant and equipment	12,203,666	(1,360,716)	10,842,950
Right-of-use assets	12,194	8,206	20,400
Deferred Tax Assets			
Unrealised loss on forex exchange	(37,137)	(90,563)	(127,700)
Provisions	(3,704,956)	915,556	(2,789,400)
Lease liabilities	(12,946)	(7,954)	(20,900)
	8,460,821	(535,471)	7,925,350

For the purpose of presentation in the consolidated statement of financial position, certain deferred tax assets and liabilities have been offset in the table above. The following is the analysis of the deferred tax balances for financial reporting purposes:

	The Group 2026 RM	2025 RM
Deferred tax assets	(1,597,000)	(1,679,600)
Deferred tax liabilities	8,126,500	9,604,950
	6,529,500	7,925,350

28. Trade payables

The normal trade credit terms granted to the Group range from 30 to 90 (2025 - 30 to 90) days.

29. Contract liabilities

	The Group 2026 RM	2025 RM
Short-term advances for sales of goods	3,214,104	3,947,580

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30. Other payables and accruals

	The Group		The Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Third parties	5,468,568	6,040,243	-	-
Accrued operating expenses	5,748,704	5,765,156	449,385	446,454
Deposit received	137,480	133,546	-	-
Dividend payable	-	4,800,000	-	4,800,000
Sales tax payable	900,244	672,175	-	-
	12,254,996	17,411,120	449,385	5,246,454

31. Dividends

	The Group / The Company	
	2026 RM	2025 RM
Final single-tier dividend of RM0.02 (2025 - RM0.02) per ordinary share in respect of the previous financial year	4,800,000	4,800,000
First interim single-tier dividend of RM0.01 (2025 - RM0.02) per ordinary share in respect of the current financial year	2,400,000	4,800,000
Second interim single-tier dividend of RM0.01 (2025 - RM0.005) per ordinary share in respect of the current financial year	2,400,000	1,200,000
Third interim single-tier dividend of RM0.01 (2025 - RM0.02) per ordinary share in respect of the current financial year	2,400,000	4,800,000
	12,000,000	15,600,000

On 18 May 2026, the directors declared a fourth interim single-tier dividend of RM0.01 per ordinary share in respect of the financial year ended 31 March 2026 on 240,000,000 ordinary shares, amounting to approximately RM2,400,000, paid on 25 June 2026. The financial statements for the current financial year do not reflect this dividend. Such dividend will be accounted for in equity as an appropriation of retained earnings in the financial year ending 31 March 2027.

32. Cash flow information

(a) The cash disbursed for the purchase of property, plant and equipment and right-of-use assets are as follows:-

Property, plant and equipment	The Group 2026 RM	The Group 2025 RM
Cost of property, plant and equipment purchased (Note 13)	43,659,738	8,317,885
Less: Prepayments made in previous financial year	(14,161,141)	(1,199,311)
	29,498,597	7,118,574

Right-of-use assets	The Group 2026 RM	The Group 2025 RM
Cost of right-of-use assets acquired (Note 14)	34,639	-
Less: Addition of new lease liabilities (Note 25)	(34,639)	-
	-	-

(b) The reconciliations of liabilities arising from financing activities are as follows:-

The Group 2026	Revolving credit RM	Term loan RM	Lease liabilities RM	Total RM
At 1 April	-	1,184,267	87,287	1,271,554
<u>Changes in Financing Cash Flows</u>				
Drawdown	10,000,000	10,000,000	-	20,000,000
Repayment of principal	-	(2,517,599)	(45,703)	(2,563,302)
Repayment of interests	(79,185)	(132,631)	(2,396)	(214,212)
	9,920,815	7,349,770	(48,099)	17,222,486
<u>Other Changes</u>				
Acquisition of new leases	-	-	34,639	34,639
Interest expense recognised in profit or loss (Note 6)	79,185	132,631	2,396	214,212
Derecognition due to lease termination	-	-	(26,550)	(26,550)
Effect of change on lease termination	-	-	(925)	(925)
	79,185	132,631	9,560	221,376
At 31 March	10,000,000	8,666,668	48,748	18,715,416

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

32. Cash flow information (continued)

(b) The reconciliations of liabilities arising from financing activities are as follows (continued):-

The Group 2025	Term loan RM	Lease liabilities RM	Total RM
At 1 April	2,421,185	53,858	2,475,043
Changes in Financing Cash Flows			
Repayment of principal	(1,236,918)	(47,501)	(1,284,419)
Repayment of interests	(84,547)	(3,999)	(88,546)
	(1,321,465)	(51,500)	(1,372,965)
Other Changes			
Modifications of leases	-	117,810	117,810
Interest expense recognised in profit or loss (Note 6)	84,547	3,999	88,546
Derecognition due to lease termination	-	(34,824)	(34,824)
Effect of change on lease termination	-	(2,056)	(2,056)
	84,547	84,929	169,476
At 31 March	1,184,267	87,287	1,271,554

(c) The total cash outflow for leases as a lessee are as follows:-

	The Group 2026 RM	The Group 2025 RM
Interest paid on lease liabilities	2,396	3,999
Payment of lease liabilities	45,703	47,501
Payment of short-term leases	-	4,192
	48,099	55,692

(d) The cash and cash equivalents comprise the following:-

	The Group 2026 RM	The Group 2025 RM	The Company 2026 RM	The Company 2025 RM
Fixed deposit with a licensed bank (Note 22)	-	5,000,000	-	-
Cash and bank balances	48,452,962	50,745,862	75,298	339,050
Short-term investments (Note 21)	108,425	105,845	-	-
	48,561,387	55,851,707	75,298	339,050

33. Key management personnel compensation

The key management personnel of the Group and of the Company include executive directors and non-executive directors who are the executive directors of the subsidiaries.

The key management personnel compensation during the financial year are as follows:-

	The Group		The Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Executive:				
Salaries, bonus and other emoluments	5,775,315	5,415,177	-	-
Fees	345,000	345,000	165,000	165,000
Defined contribution plan	639,203	601,752	-	-
Total executive directors' remuneration excluding benefits in kind	6,759,518	6,361,929	165,000	165,000
Benefits in kind	84,000	84,000	-	-
	6,843,518	6,445,929	165,000	165,000
Non-executive:				
Allowance	89,082	85,400	89,082	85,400
Fees:				
- current financial year	220,000	220,000	220,000	220,000
Total non-executive directors' remuneration	309,082	305,400	309,082	305,400
Total directors' remuneration excluding benefits in kind (Note 9)	7,068,600	6,667,329	474,082	470,400

34. Related party disclosures

(a) Subsidiaries

The subsidiaries are disclosed in Note 12.

(b) Significant related party transactions and balances

Other than those disclosed elsewhere in the financial statements, the Group and the Company also carried out the following significant transactions with the related parties during the financial year:-

The Group	2026 RM	2025 RM
Transaction with a company in which a director has interest:		
Sales of goods to Syarikat Perniagaan Chong Mah Sdn. Bhd.	1,076,778	1,060,763
The Company		
Transaction with a subsidiary:		
Dividends income received/receivable from Oriental Food Industries Sdn. Bhd.	12,528,573	16,538,937

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FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

34. Related party disclosures (continued)

(b) Significant related party transactions and balances (continued)

The significant outstanding balances of the related parties (including the allowance for impairment loss made) together with their terms and conditions are disclosed in the respective notes to the financial statements.

35. Capital commitments

	The Group	
	2026 RM	2025 RM
Purchase of property, plant and equipment	15,259,812	31,253,442

36. Segment information

(a) Geographical location

	The Group	
	2026 RM	2025 RM
Revenue:		
Malaysia	187,927,404	169,660,459
Asia	217,301,224	220,859,524
Others	59,655,496	67,175,424
	464,884,124	457,695,407

In determining the geographical segments of the Group, sales are based on the country or region in which the customer is located.

No other segmental information such as segment assets, liabilities and results are presented as the Group is principally engaged in manufacturing and marketing of snack food and confectioneries which are carried out in Malaysia.

(b) Major customers

The following are major customers with revenue equal or more than 10% of the Group's total revenue:

	Revenue	
	2026 RM	2025 RM
Customer A	75,440,749	81,249,125
Customer B	46,844,550	47,756,894

37. Financial instruments

The activities of the Group and of the Company are exposed to a variety of market risk (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 of the Company.

37.1 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

The Group is exposed to foreign currency risk on transactions and balances that are denominated in currencies other than the functional currency of entity. The currencies giving rise to the risk are primarily United States Dollar ("USD"), Euro ("EUR") and Chinese Renminbi ("RMB"). Foreign currency risk is monitored closely on an ongoing basis to ensure that the net exposure is at an acceptable level.

The exposure to foreign currency risk (a currency which is other than the functional currency of the entity) based on the carrying amounts of the financial instruments at the end of the reporting period is summarised below:-

Foreign Currency Exposure	**USD RM**	**EUR RM**	**RMB RM**	**TOTAL RM**
The Group				
2026				
Financial Assets				
Trade receivables	46,545,704	409,902	4,335,447	51,291,053
Other receivables	357,995	-	638	358,633
Cash and bank balances	16,941,367	995,798	139,515	18,076,680
	63,845,066	1,405,700	4,475,600	69,726,366
Financial Liabilities				
Trade payables	(3,669,328)	(3,336,767)	-	(7,006,095)
Other payables	(112,651)	(1,205,046)	-	(1,317,697)
	(3,781,979)	(4,541,813)	-	(8,323,792)
Currency Exposure	60,063,087	(3,136,113)	4,475,600	61,402,574

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

37. Financial instruments (continued)

37.1 Financial risk management policies (continued)

(a) Market Risk (continued)

(i) Foreign currency risk (continued)

Foreign Currency Exposure	**USD RM**	**EUR RM**	**RMB RM**	**TOTAL RM**
The Group				
2025				
Financial Assets				
Trade receivables	47,943,960	-	2,444,080	50,388,040
Other receivables	1,733,636	-	-	1,733,636
Cash and bank balances	30,315,009	387,290	241,478	30,943,777
	79,992,605	387,290	2,685,558	83,065,453
Financial Liabilities				
Trade payables	(2,828,355)	(8,367,195)	-	(11,195,550)
Other payables	(228,798)	(2,208,660)	-	(2,437,458)
	(3,057,153)	(10,575,855)	-	(13,633,008)
Currency Exposure	76,935,452	(10,188,565)	2,685,558	69,432,445

Foreign currency risk sensitivity analysis

The following table details the sensitivity analysis to a reasonably possible change in the foreign currencies at the end of the reporting period, with all other variables held constant:-

		The Group 2026 RM	**The Group 2025 RM**
Effects on profit after taxation			
USD/RM	- strengthened by 6% (2025: 8%)	+2,738,877	+4,676,048
	- weakened by 6% (2025: 8%)	-2,738,877	-4,676,048
EUR/RM	- strengthened by 4% (2025: 6%)	-95,338	-464,599
	- weakened by 4% (2025: 6%)	+95,338	+464,599
RMB/RM	- strengthened by 3% (2025: 6%)	+102,044	+122,461
	- weakened by 3% (2025: 6%)	-102,044	-122,461

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

37. Financial instruments (continued)

37.1 Financial risk management policies (continued)

(a) Market Risk (continued)

(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 exposure to interest rate risk arises mainly from long-term borrowing with variable rates. The Group adopt a policy of obtaining the most favourable interest rates available and by maintaining a balanced portfolio mix of fixed and floating rate borrowings.

The fixed rate receivables and borrowings of the Group are carried at amortised cost. Therefore, they are not subject to interest rate risk since neither carrying amount nor the future cash flows will fluctuate because of a change in market interest rates.

The exposure to interest rate risk based on the carrying amounts of the financial instruments at the end of the reporting period is disclosed in Note 26 to the financial statements.

Interest rate risk sensitivity analysis

The following table details the sensitivity analysis to a reasonably possible change in the interest rate at the end of the reporting period with all other variables held constant:-

	The Group	
	2026 RM	2025 RM
Effects on profit after taxation		
Increase in 25 basis points (2025 - 26 basis point)	-35,467	-2,340
Decrease in 25 basis points (2025 - 26 basis point)	+35,467	+2,340

There is no impact on the Company’s equity.

(iii) Equity Price Risk

The exposure to equity price risk arises mainly from changes in prices of money market funds and investment securities of the Group.

Equity price risk sensitivity analysis

Any reasonably possible change in the prices of money market funds and investments securities classified as fair value through profit or loss at the end of the reporting period does not have a material impact on the profit after taxation and other comprehensive income of the Group and hence, no sensitivity analysis is presented. There is no material impact on the equity of the Group.

(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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

37. Financial instruments (continued)

37.1 Financial risk management policies (continued)

(b) Credit Risk (continued)

(i) Credit Risk Concentration Profile

The Group's major concentration of credit risk relates to the amount owing by 2 (2025 - 2) customers which constituted approximately 43% (2025 - 54%) of its trade receivables (including related parties) at the end of the reporting period.

In addition, the Group also determines concentration of credit risk by monitoring the geographical region of its trade receivables on an ongoing basis. The credit risk concentration profile of trade receivables (including related parties) at the end of the financial year is as follows:-

	The Group	
	2026 RM	**2025 RM**
Malaysia	31,175,343	28,053,321
China	5,361,832	3,199,827
Turkey	9,943,462	31,870,249
Vietnam	29,565,113	19,618,786
Others	15,787,775	12,295,744
	91,833,525	95,037,927

(ii) Maximum Exposure to Credit Risk

At the end of the financial 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 after deducting any allowance for impairment losses (where applicable).

In addition, the Company's maximum exposure to credit risk also includes corporate guarantees provided to a subsidiary of RM21,302,545 (2025 - RM3,809,478) representing the outstanding banking facilities of the subsidiary as at the end of reporting period. These corporate guarantees have not been recognised in the Company's financial statements since their fair values on initial recognition were not material.

(iii) Assessment of Impairment Losses

The Group has an informal credit policy in place and exposure to credit risk is monitored on an on-going basis through periodic review of the ageing of the receivables. The Group closely monitors the receivables' financial strength to reduce the risk of loss.

At each reporting date, the Group evaluates whether any of the financial assets at amortised cost 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

37. Financial instruments (continued)

37.1 Financial risk management policies (continued)

(b) Credit Risk (continued)

(iii) Assessment of Impairment Losses (continued)

A financial asset is credit impaired when any of the 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 a default or past due event;
- Restructuring of a debt in relation to the receivable's financial difficulty; or
- It is becoming 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 more than 180 days past due.

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 an individual basis.

The expected loss rates are based on the payment profiles of sales over 36 months (2025 - 36 months) before the reporting date and the corresponding historical credit losses experienced within this period. The historical loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors affecting the ability of the trade receivables to settle their debts using the linear regressive analysis. The Group has identified the unemployment rate as the key macroeconomic factor of the forward-looking information.

There are no significant changes in the estimation techniques and assumptions as compared to the previous financial year.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

37. Financial instruments (continued)

37.1 Financial risk management policies (continued)

(b) Credit Risk (continued)

(iii) Assessment of Impairment Losses (continued)

Trade Receivables (continued)

Allowance for Impairment Losses

The reconciliations of allowance for impairment losses are as follows:-

	Non-credit Impaired RM	Credit Impaired RM	Total RM
Trade receivables			
Balance at 1.4.2024	4,120,570	265,494	4,386,064
Reversals (Note 19)	(1,005,214)	-	(1,005,214)
Balance at 31.3.2025/1.4.2025	3,115,356	265,494	3,380,850
Reversals (Note 19)	(449,483)	-	(449,483)
Balance at 31.3.2026	2,665,873	265,494	2,931,367

The information about the credit exposure and loss allowances recognised for trade receivables are as follows:-

The Group **2026**	Gross amount RM	Lifetime individual allowance RM	Lifetime collective allowance RM	Carrying amount RM
Current (not past due)	59,369,428	-	(986,648)	58,382,780
1 to 30 days past due	19,693,085	-	(281,880)	19,411,205
31 to 60 days past due	7,942,100	-	(228,582)	7,713,518
61 to 90 days past due	4,214,450	-	(226,040)	3,988,410
91 to 120 days past due	2,440,670	-	(200,494)	2,240,176
121 to 150 days past due	85,921	-	(34,575)	51,346
151 to 180 days past due	119,511	-	(73,421)	46,090
More than 181 days past due	634,233	-	(634,233)	-
Credit impaired	265,494	(265,494)	-	-
	94,764,892	(265,494)	(2,665,873)	91,833,525

37. Financial instruments (continued)

37.1 Financial risk management policies (continued)

(b) Credit Risk (continued)

(iii) Assessment of Impairment Losses (continued)

Trade Receivables (continued)

<u>Allowance for Impairment Losses (continued)</u>

The information about the credit exposure and loss allowances recognised for trade receivables are as follows (continued):-

The Group **2025**	**Gross amount RM**	**Lifetime individual allowance RM**	**Lifetime collective allowance RM**	**Carrying amount RM**
Current (not past due)	31,120,672	-	(332,015)	30,788,657
1 to 30 days past due	29,081,057	-	(373,931)	28,707,126
31 to 60 days past due	19,639,150	-	(474,891)	19,164,259
61 to 90 days past due	10,722,137	-	(403,141)	10,318,996
91 to 120 days past due	5,405,647	-	(236,142)	5,169,505
121 to 150 days past due	885,904	-	(154,806)	731,098
151 to 180 days past due	309,053	-	(150,767)	158,286
More than 181 days past due	989,663	-	(989,663)	-
Credit impaired	265,494	(265,494)	-	-
	98,418,777	(265,494)	(3,115,356)	95,037,927

Trade receivables that are individually determined to be impaired relate to debtors who are in significant financial difficulties and have defaulted on payments. These debtors are not secured by any collateral or credit enhancements.

Trade receivables that are collectively determined to be impaired relate to expected credit losses measured based on the Group's observed default rates.

There has not been any significant change in the gross amounts of trade receivables that impacted the allowance for impairment losses.

The movements in the loss allowances in respect of trade receivables are disclosed in Note 19 to the financial statements.

Other Receivables

The Company applied the 3-stage general approach to measuring expected credit losses for its other receivables.

Under this approach, loss allowance is measured on either 12-month expected credit losses of 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 Company considers the receivables'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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

37. Financial instruments (continued)

37.1 Financial risk management policies (continued)

(b) Credit Risk (continued)

(iii) Assessment of Impairment Losses (continued)

Allowance for Impairment Losses

No expected credit loss is recognised on other receivables as it is negligible.

Fixed Deposit with a Licensed Bank, Cash and Bank Balances

The Group considers the licensed banks have low credit risks. In addition, some of the bank balances are insured by Government agencies. Therefore, the Group is of the view that the loss allowance is immaterial and hence, it is not provided for.

Financial Guarantee Contracts

Corporate guarantees for borrowing facilities granted to subsidiaries are financial guarantee contract.

Inputs, Assumptions and Techniques used for Estimating Impairment Losses

The Company closely monitors the subsidiaries' financial strength to reduce the risk of loss.

The Company considers there is a significant increase in credit risk when a subsidiary's financial position deteriorates significantly. A financial guarantee contract is credit impaired when:
- The subsidiary is unlikely to repay its obligation to the bank in full; or
- The subsidiary is having a deficit in equity and is continuously loss making.

The Company determines the probability of default of the guaranteed amounts individually using internal information available.

Allowance for Impairment Losses

All of the financial guarantee contracts are considered to be performing, have low risks of default and historically there were no instances where these financial guarantee contracts were called upon by the parties of which the financial guarantee contracts were issued to. Accordingly, no loss allowances were identified based on 12-month expected credit losses.

(c) Liquidity Risk

Liquidity risk arises mainly from general funding and business activities. The Group practises prudent risk management by maintaining sufficient cash balances and the availability of funding through certain committed credit facilities.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

37. Financial instruments (continued)

37.1 Financial risk management policies (continued)

(c) Liquidity Risk (continued)

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):-

The Group 2026	**Contractual interest rate (%)**	**Carrying amount RM**	**Contractual undiscounted cash flows RM**	**Within 1 year RM**	**1 - 5 years RM**
Non-derivative financial liabilities					
Trade payables	-	30,785,963	30,785,963	30,785,963	-
Other payables and accruals	-	11,354,752	11,354,752	11,354,752	-
Term loan	6.65	8,666,668	10,841,695	5,147,006	5,694,689
Revolving credit	3.42	10,000,000	10,000,000	10,000,000	-
Lease liabilities	4.80	48,748	49,100	41,400	7,700
		60,856,131	63,031,510	57,329,121	5,702,389

The Group 2025	**Contractual interest rate (%)**	**Carrying amount RM**	**Contractual undiscounted cash flows RM**	**Within 1 year RM**	**1 - 5 years RM**
Non-derivative financial liabilities					
Trade payables	-	39,471,905	39,471,905	39,471,905	-
Other payables and accruals	-	16,738,945	16,738,945	16,738,945	-
Term loan	4.55	1,184,267	1,211,342	1,211,342	-
Lease liabilties	4.80	87,287	89,100	51,600	37,500
		57,482,404	57,511,292	57,473,792	37,500

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

37. Financial instruments (continued)

37.1 Financial risk management policies (continued)

(c) Liquidity Risk (continued)

Maturity Analysis (continued)

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) (continued):-

The Company	**Carrying amount**	**Contractual undiscounted cash flows**	**Within 1 year**
2026	**RM**	**RM**	**RM**
Non-derivative financial liabilities			
Other payables and accruals	449,385	449,385	449,385
Financial guarantee contracts in relation to corporate guarantee given to a subsidiary	*	21,302,545	21,302,545
	449,385	21,751,930	21,751,930
2025			
Non-derivative financial liabilities			
Other payables and accruals	5,246,454	5,246,454	5,246,454
Financial guarantee contracts in relation to corporate guarantee given to a subsidiary	*	3,809,478	3,809,478
	5,246,454	9,055,932	9,055,932

* The contractual undiscounted cash flows represent the outstanding credit facilities of the subsidiaries at the end of the reporting period. The financial guarantees have not been recognised in the financial statements since their fair value on initial recognition were not material.

37.2 Capital risk management

The Group manages its capital to ensure that entities within the Group will be able to maintain an optimal capital structure so as to support its businesses and maximise shareholders value. To achieve this objective, the Group 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 manages its capital based on debt-to-equity ratio that complies with debt covenants and regulatory, if any. The debt-to-equity ratio is calculated as net debt divided by total equity. The Group includes within net debt, interest bearing loans and borrowings from financial institutions less cash and cash equivalents. Capital includes equity attributable to the owners of the parent. The debt-to-equity ratio of the Group at the end of the reporting period is not presented as its cash and cash equivalents exceeded the total external borrowings. There were no changes in the approach to capital management during the financial year.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

37. Financial instruments (continued)

37.3 Classification of financial instruments

	The Group 2026 RM	The Group 2025 RM	The Company 2026 RM	The Company 2025 RM
Financial assets				
Fair Value Through Other Comprehensive Income				
Investment securities (Note 17)	2,866,619	2,970,537	-	-
Fair Value Through Profit or Loss				
Short-term investments (Note 21)	108,425	105,845	-	-
Amortised Cost				
Trade receivables (Note 19)	91,833,525	95,037,927	-	-
Other receivables and deposits (Note 20)	14,508,324	24,089,868	-	4,800,059
Fixed deposit with a licensed bank (Note 22)	-	5,000,000	-	-
Cash and bank balances	48,452,962	50,745,862	75,298	339,050
	154,794,811	174,873,657	75,298	5,139,109
Financial liabilities				
Amortised Cost				
Lease liabilities (Note 25)	48,748	87,287	-	-
Term loan (Note 26)	8,666,668	1,184,267	-	-
Revolving credit (Note 26)	10,000,000	-	-	-
Trade payables (Note 28)	30,785,963	39,471,905	-	-
Other payables and accruals (Note 30)	11,354,752	16,738,945	449,385	5,246,454
	60,856,131	57,482,404	449,385	5,246,454

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

37. Financial instruments (continued)

37.4 Gains or losses arising from financial instruments

	The Group		The Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Financial assets				
Equity Investments at Fair Value Through Other Comprehensive Income				
Net losses recognised in other comprehensive income	(103,918)	(219,313)	-	-
Fair Value Through Profit or Loss				
Net gains recognised in profit or loss	2,580	2,640	-	-
Amortised Cost				
Net (losses)/gains recognised in profit or loss	(9,212,606)	(5,659,514)	-	101
Financial liabilities				
Amortised cost				
Net (losses)/gains recognised in profit or loss	(430,462)	450,307	-	-

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

37. Financial instruments (continued)

37.5 Fair value information

The fair values of the financial assets and financial liabilities of the Group 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 reporting period:-

The Group	Fair value of financial instruments carried at fair value				
	Level 1	Level 2	Level 3	Total fair value	Total carrying amount
2026	RM	RM	RM	RM	RM
Financial assets					
Other investments					
- unquoted	-	-	2,866,619	2,866,619	2,866,619
Short-term investments					
- money market fund	-	108,425	-	108,425	108,425
2025					
Financial assets					
Other investments					
- unquoted	-	-	2,970,537	2,970,537	2,970,537
Short-term investments					
- money market fund	-	105,845	-	105,845	105,845

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

37. Financial instruments (continued)

37.5 Fair value information (continued)

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 reporting period (continued):-

The Group	**Fair value of financial instruments not carried at fair value**				
	Level 1	**Level 2**	**Level 3**	**Total fair value**	**Total carrying amount**
2026	**RM**	**RM**	**RM**	**RM**	**RM**
Financial liability					
Term loan	-	8,666,668	-	8,666,668	8,666,668
2025					
Financial liability					
Term loan	-	1,184,267	-	1,184,267	1,184,267

(a) Fair value of financial instruments carried at fair value

The fair value above have been determined using the following basis:-

(i) The fair value of the unquoted equity investments is determined to approximate the net assets value of the investee as it is immaterial in the context of the financial statements.

(ii) The fair value of money market fund is determined by reference to statements provided by the respective financial institutions, with which the investments were entered into.

(b) Fair value of financial instruments not carried at fair value

The fair value, which are for disclosure purposes, have been determined using the following basis:-

The fair values of the term loan that carries floating interest rate approximated their carrying amounts as they are repriced to market interest rate or near the reporting date.

ANALYSIS OF SHAREHOLDINGS
AS AT 30 JUNE 2026

Total Number of Issued Shares	:	240,000,000
Issued and Fully Paid-up	:	RM120,000,000
Class of Shares	:	Ordinary Shares
Voting Rights	:	One (1) Vote Per Ordinary Share

Distribution of Shareholders

Size of Shareholdings	No. of Shareholders	%	No. of Shares	%
Less than 100	20	1.22	415	0.00
100 - 1,000	340	20.69	180,850	0.08
1,001 - 10,000	769	46.81	3,964,881	1.65
10,001 - 100,000	417	25.38	12,975,201	5.40
100,001 - less than 5% of issued shares	95	5.78	114,924,933	47.89
5% and above of issued shares	2	0.12	107,953,720	44.98
	1,643	**100.00**	**240,000,000**	**100.00**

Thirty Largest Shareholders as per Record of Depositors as at 30 June 2026

No.	Name of Shareholders	Total No. of Shares Held	%
1	Datuk Seri Son Chen Chuan	73,629,532	30.68
2	Syarikat Perniagaan Chong Mah Sdn. Bhd.	34,324,188	14.30
3	Thung Shung (M) Sdn. Bhd.	11,756,708	4.90
4	DB (Malaysia) Nominee (Tempatan) Sendirian Berhad Deutsche Trustees Malaysia Berhad for Eastspring Investment Small-Cap Fund	11,444,600	4.77
5	Apendo Capital Sdn. Bhd.	10,067,100	4.19
6	Citigroup Nominees (Asing) Sdn. Bhd Exempt An for Citibank New York (Norges Bank 22)	5,433,200	2.26
7	CGS International Nominees Malaysia (Tempatan) Sdn. Bhd. Pledged Securities Account for Son Tong Leong (MY1225)	5,400,000	2.25
8	IFast Nominees (Tempatan) Sdn. Bhd. Global Success Network Sdn. Bhd.	5,400,000	2.25
9	Datuk Son Tong Eng	3,784,196	1.58
10	Lim Keat Sear	2,935,012	1.22
11	Son Mei Chin	2,890,000	1.20
12	Son Kee Geok	2,869,396	1.20
13	Kenanga Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for WFM Assets Management Sdn Bhd (ET)	2,655,700	1.11
14	Lee Kong Hooi	2,283,900	0.95
15	UOB Kay Hian Nominees (Asing) Sdn Bhd Exempt An for UOB Kay Hian Pte Ltd (A/C Clients)	2,280,900	0.95
16	Lim Siew Guat	2,259,800	0.94
17	Son Chew Pheng	2,167,800	0.90
18	Chew Tee Yong	2,150,100	0.90
19	RHB Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Datuk Son Tong Eng	2,140,000	0.90
20	Summer Legend Sdn. Bhd.	2,123,200	0.88
21	Lee Siew Geok	2,034,084	0.85
22	UOB Kay Hian Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Teo Siew Lai	2,007,200	0.84
23	Chen Woei Herng	2,000,000	0.83
24	Ong Chin Chien	1,937,100	0.81

ANALYSIS OF SHAREHOLDINGS
AS AT 30 JUNE 2026

Thirty Largest Shareholders as per Record of Depositors as at 30 June 2026 (continued)

No.	Name of Shareholders	Total No. of Shares Held	%
25	Alliancegroup Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Teo Kwee Hock (7004011)	1,823,900	0.76
26	HLB Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Datuk Son Tong Leong	1,312,800	0.55
27	Kong Goon Khing	1,122,000	0.47
28	Apendo Capital Sdn. Bhd.	1,110,000	0.46
29	Summer Legend Sdn. Bhd.	1,028,800	0.43
30	CGS International Nominees Malaysia (Tempatan) Sdn. Bhd. Pledged Securities Account for Lee Ren Jie (MY1201)	1,020,000	0.43
	Total	**203,391,216**	**84.75**

Substantial Shareholders

Name	Direct		Indirect	
	No. of Shares	%	No. of Shares	%
Datuk Seri Son Chen Chuan	73,629,532	30.68	35,727,392 (i)	14.89
Lim Keat Sear	2,935,012	1.22	49,232,896 (ii)	20.51
Syarikat Perniagaan Chong Mah Sdn. Bhd.	34,324,188	14.30	3,152,000 (iii)	1.31

Notes:

(i) Deemed interested pursuant to Section 8(4) of the Companies Act 2016 (“the Act”) by virtue of his substantial shareholdings in Apendo Capital Sdn. Bhd. (“Apendo Capital”) and Summer Legend Sdn. Bhd. (“Summer Legend”) via Apendo Holding Sdn. Bhd. (“Apendo Holding”) and disclosure made pursuant to Section 59(11)(C) of the Act by virtue of shares held by his children in the Company;

(ii) Deemed interested pursuant to Section 8(4) of the Act by virtue of his shareholdings in Syarikat Perniagaan Chong Mah Sdn. Bhd. (“Chong Mah”), Thung Shung (M) Sdn. Bhd. (“Thung Shung”) and Summer Legend via Chong Mah through Apendo Holding;

(iii) Deemed interested pursuant to Section 8(4) of the Act by virtue of its shareholdings in Summer Legend via its interest in Apendo Holding.

Directors’ Shareholdings as at 30 June 2026

Name	Direct		Indirect	
	No. of Shares	%	No. of Shares	%
Tan Sri Dato’ Azizan Bin Husain	-	-	-	-
Datuk Seri Son Chen Chuan	73,629,532	30.68	35,727,392 (i)	14.89
Lim Keat Sear	2,935,012	1.22	49,232,896 (ii)	20.51
Datuk Son Tong Leong	7,546,900	3.15	-	-
Datuk Son Tong Eng	5,924,196	2.47	-	-
Chong Peng Khang	-	-	-	-
You Chen Kei	-	-	-	-

Notes:

(i) Deemed interested pursuant to Section 8(4) of the Act by virtue of his substantial shareholdings in Apendo Capital and Summer Legend via Apendo Holding and disclosure made pursuant to Section 59(11)(c) of the Act by virtue of shares held by his children in the Company;

(ii) Deemed interested pursuant to Section 8(4) of the Act by virtue of his shareholdings in Chong Mah, Thung Shung and Summer Legend via Chong Mah through Apendo Holding.

LIST OF PROPERTIES

No.	Description, Existing Use, Age of Building and Built Up Area	Location	Land Area (Square Metres)	Tenure	Date of Acquisition	Net Book Value as at 31.03.2026 (RM)
1.	Factory complexes, warehouses and an office block with a total built up area of approximately 26,972 square metres. The age of the buildings range approximately 14 to 27 years.	No. 65, Jalan Usaha 7, Ayer Keroh Industrial Estate, 75450 Melaka	40,660	Leasehold (99 years) expiring on 30 May 2072	24 Aug 2000	14,711,891
2.	Factory complexes with a total built up area of approximately 6,235 square metres. The age of the building range approximately 27 to 28 years	Plot No. 96A & 96B, Jalan Usaha 7, Ayer Keroh Industrial Estate, 75450 Melaka	9,519	Leasehold (99 years) expiring on 2 September 2078 & 13 January 2080 respectively	25 Nov 1993 (Plot No. 96A) 12 Nov 1990 (Plot No. 96)	1,666,100
3.	Factory complex with a built up area of approximately 4,896 square metres. The age of the buildings are approximately 37 years	No. 127-C, Jalan Usaha 9, Ayer Keroh Industrial Estate, 75450 Melaka	7,564	Leasehold (99 years) expiring 4 May 2082	9 Sept 1998	1,430,942
4.	2 units of semidetached factory buildings with a total built up area of approximately 2,303 square metres. The age of the buildings are approximately 49 years	No. 85 & 86, Ayer Keroh Industrial Estate, 75450 Melaka.	4,140	Leasehold (99 years) expiring 30 May 2072	9 Sept 1998 (No. 85) 1980 (No. 86)	719,071
5.	2 units of 3-Storey Shop Office with a total built up area of approximately 662.21 square metres. The age of the buildings are approximately 29 years	No. 7, 7A & 7B and No. 9, 9A & 9B, Jalan Melaka Raya 11, Taman Melaka Raya, 75000 Melaka.	143 per unit	Leasehold (99 years) expiring 7 July 2093	19 Oct 1992 (No. 7, 7A & 7B) 21 Oct 1992 (No. 9, 9A & 9B)	330,394
6.	Vacant Land	Lot No. 6148, Mukim Bukit Katil, Daerah Melaka Tengah, Negeri Melaka.	1,077	Freehold	4 Dec 1999	173,895
7.	Vacant Land	Lot No. 6096, Mukim Bukit Katil, Daerah Melaka Tengah, Negeri Melaka.	2,157	Freehold	4 Dec 1999	238,576

LIST OF PROPERTIES

No.	Description, Existing Use, Age of Building and Built Up Area	Location	Land Area (Square Metres)	Tenure	Date of Acquisition	Net Book Value as at 31.03.2026 (RM)
8.	Semidetached factories with a built up area of approximately 478 square metres. The age of the building is approximately 21 years	No. 20, Jalan TPP 1/1A, Taman Industri Puchong, Batu 12, Jalan Puchong, 47100 Puchong, Selangor.	1,407	Freehold	10 Jul 2002	1,157,384
9.	Industrial Land together with a factory building and foreign worker hostel	No. 91, 92, 93, 94 & 95 (Lot 97), Jalan Usaha 7, Ayer Keroh Industrial Estate, 75450 Melaka	42,640	Leasehold (99 years) expiring 30 May 2072	23 Jun 2014	26,550,936
10.	3-Storey Shop Office with a built up area of approximately 431.81 square metres. The age of the buildings are approximately 13 years	No. 21, 21-1, 21-2, Jalan Komersial TAKH 3, Taman Ayer Keroh Height, 75450 Melaka.	145	Leasehold (99 years) expiring 15 February 2111	-	455,120
11.	3-Storey Shop Office with a built up area of approximately 431.81 square metres. The age of the buildings are approximately 13 years	No. 19, 19-1, 19-2, Jalan Komersial TAKH 3, Taman Ayer Keroh Height, 75450 Melaka.	145	Leasehold (99 years) expiring 15 February 2111	-	455,120
12.	3-Storey Shop Office with a built up area of approximately 431.81 square metres. The age of the buildings are approximately 13 years	No. 8, 8-1, 8-2, Jalan Komersial TAKH 3, Taman Ayer Keroh Height, 75450 Melaka.	145	Leasehold (99 years) expiring 15 February 2111	-	404,519
13.	3-Storey Shop Office with a built up area of approximately 431.81 square metres. The age of the buildings are approximately 13 years	No. 3, 3-1, 3-2; Jalan Komersial TAKH 2, Taman Ayer Keroh Height, 75450 Melaka.	145	Leasehold (99 years) expiring 15 February 2111	-	404,519
14.	3-Storey Shop Office with a built up area of approximately 774 square metres. The age of the buildings are approximately 13 years	No. 1, 1-1, 1-2 Jalan Komersial TAKH 2, Taman Ayer Keroh Height, 75450 Melaka.	248	Leasehold (99 years) expiring 15 February 2111	-	520,096

LIST OF PROPERTIES

No.	Description, Existing Use, Age of Building and Built Up Area	Location	Land Area (Square Metres)	Tenure	Date of Acquisition	Net Book Value as at 31.03.2026 (RM)
15.	Double Storey Shop Office	Unit No. 01-04 & 02-04 and 01-05 & 02-05, Jalan Tampoi, Pangsapuri Dwi Alif, Johor Bahru	384 per unit	Leasehold (99 years) expiring 17 September 2112	30 Jun 2015	2,021,479
16.	Single Storey Terrace House	No. 133, Lorong Setia 3, Taman Ayer Keroh Height, Ayer Keroh, 75450 Melaka.	164	Leasehold (99 years) expiring 15 June 2075	23 May 2017	161,289
17.	Single Storey Terrace House	No. 198, Lorong Setia 5, Taman Ayer Keroh Height, Ayer Keroh, 75450 Melaka	163	Leasehold (99 years) expiring 15 June 2075	15 Mar 2017	159,363
18.	Single Storey Terrace House	No. 234, Lorong Setia 5, Taman Ayer Keroh Height, Ayer Keroh, 75450 Melaka	163	Leasehold (99 years) expiring 15 June 2075	11 Sep 2017	170,207
19.	Single Storey Terrace House	No. 480, Lorong Setia 4, Taman Ayer Keroh Height, Ayer Keroh, 75450 Melaka	163	Leasehold (99 years) expiring 15 June 2075	17 Oct 2017	173,181

OTHER INFORMATION

1. **Share Buyback**

   The Company did not make any share buyback during the financial year.

2. **American Depository Receipt (“ADR”) or Global Depository Receipt (“GDR”) Programmes**

   During the financial year, the Company did not sponsor any ADR or GDR programmes.

3. **Imposition of Sanctions and/or Penalties**

   During the financial year, there were no material sanctions and/or penalties imposed on the Company and its subsidiaries, Directors or Management by the relevant regulatory bodies.

4. **Audit and Non-Audit Fees**

   The audit and non-audit fees paid/payable to the external auditors for services rendered to the Company and/or its subsidiaries for the financial year ended 31 March 2026 are as follows:

	Group RM	Company RM
Audit Fees - Statutory auditors	163,000	39,000
Non-audit fees - Statutory auditors	5,000	5,000
Total	168,000	44,000

5. **Variation in Results for the Financial Year**

   There was no deviation of ten percent (10%) or more between the profit after tax and minority interest stated in the announced unaudited results and the audited financial statements accounts of the Group for the financial year ended 31 March 2026.

6. **Profit Guarantees**

   During the financial year, there was no profit guarantees given by the Company.

7. **Material Contracts**

   Neither OFIH nor its subsidiary companies has entered into any other contract which are or may be material during the two (2) years preceding the date of this Annual Report, other than contract entered into in the ordinary course of business.

8. **Options, Warrants or Convertible Securities**

   No options, warrants or convertible securities were exercised by the Company in the financial year.

OTHER INFORMATION

9. Valuation of Property, Plant and Equipment

There were no revaluations of property, plant and equipment. All property, plant and equipment were stated at cost less accumulated depreciation.

10. Recurrent Related Parties Transactions

Pursuant to a Shareholders’ Mandate obtained on 27 August 2025, the Company and its’ subsidiaries have carried out recurrent related party transactions with Syarikat Perniagaan Chong Mah Sdn. Bhd. for distribution and wholesales of snack food and confectioneries products for a total value of RM1,991,162.79 from the effective date of Shareholders’ Mandate until 15 July 2026.

The Company is seeking a renewal of the Shareholders’ Mandate for the Company and its subsidiaries to enter into a Recurrent Related Party Transactions with Related Parties under the Special Business in the forthcoming AGM.

FORM OF PROXY

ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD
[Registration No. 199601017418 (389769-M)]
(Incorporated in Malaysia)

No. of ordinary shares held	
CDS Account No.	

I/We, ______________________________ NRIC No./Passport/Company No. ______________
(Full Name in Capital Letters)

of ____
(Full address)

being a Member/Members of ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD hereby appoint *the Chairman of the meeting

or ______________________________ NRIC No./ Passport /Company No. ______________
(Full Name in Capital Letters)

of ____
(Full address)

or failing him/her, ______________________________ NRIC No./ Passport /Company No. ______________
(Full Name in Capital Letters)

of ____
(Full address)

as * my/our proxy/proxies to attend and vote for *me/us and on *my/our behalf at the 30th Annual General Meeting of the Company to be held at Adam Glass Hall, Tiara Melaka Golf and Country Club, Jalan Gapam, Bukit Katil, 75760 Melaka on Wednesday, 26 August 2026 at 2:30 p.m. and at every adjournment thereof to vote as indicated below:

No.	Ordinary Business	Ordinary	For	Against
1.	To approve the payment of Directors' fees amounting to RM385,000.00 with effect from 26 August 2026 until the next Annual General Meeting	Resolution 1		
2.	To approve the proposed payment of Directors' remuneration and benefits (excluding Directors' fees) up to an amount of RM177,100.00 to the Directors with effect from 26 August 2026 until the next Annual General Meeting	Resolution 2		
3.	To re-elect the following Directors, each of whom retires by rotation in accordance with Clause 122 of the Constitution of the Company: 3.1 Datuk Son Tong Leong	Resolution 3		
	3.2 Ms. You Chen Kei	Resolution 4		
4.	To re-appoint Messrs. Crowe Malaysia PLT as Auditors of the Company for the financial year ending 31 March 2027 and to authorise the Directors to determine their remuneration.	Resolution 5		
As Special Business				
5.	To authorise the Directors to issue shares pursuant to Sections 75 and 76 of the Companies Act 2016.	Resolution 6		
6.	To approve the Proposed Renewal of Shareholders' Mandate for Recurrent Related Party Transactions of a Revenue or Trading Nature.	Resolution 7		
7.	To approve the Proposed Renewal of Share Buy-Back Authority	Resolution 8		

(Please indicate with an "X" in the space provided above on how you wish your vote to be cast. If you do not do so, the proxy will vote or abstain from voting at his/her discretion.)

The proportion of my holdings to be represented by my *proxy/proxies are as follows:-

First name Proxy %
Second name Proxy %

100%

In case of a vote taken by a show of hands, the First Proxy shall vote on *my/our behalf. *Strike out whichever is not desired.

As witness my hand this __________ day of ________ 2026.

____
Signature

NOTES:

1. *In regard of deposited securities, only members whose names appear in the Record of Depositors as at 19 August 2026 ("General Meeting Record of Depositors") shall be eligible to attend and vote at the Meeting.*
2. *A member entitled to attend and vote at the above meeting is entitled to appoint a proxy to attend and vote in his/her stead. A proxy need not be a member of the Company. There shall be no restriction as to the qualifications of the proxy.*
3. *A member may appoint more than one (1) proxy to attend and vote at the same meeting. Where a member appoints more than one (1) proxy, the appointment shall be invalid unless he specifies the proportion of his shareholdings to be represented by each proxy.*
4. *Where a member of the Company is an exempt authorised nominee which holds ordinary shares in the Company for multiple beneficial owners in one 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.*
5. *The instrument appointing a proxy in the case of an individual shall be signed by the appointor or his attorney and in the case of a corporation, the instrument appointing a proxy or proxies must be under seal or under the hand of an officer or attorney duly authorised.*
6. *The instrument appointing proxy shall be deemed to confer authority to demand or join in demanding a poll.*
7. *The instrument appointing a proxy must be deposited to the office of the Company's Share Registrar, Sectrars Management Sdn. Bhd. at Level 9-7, Menara Sentral Vista, No 150 Jalan Sultan Abdul Samad, Brickfields, 50470, Kuala Lumpur, Malaysia not less than twenty-four (24) hours before the time appointed for holding the meeting or any adjournment thereof as Paragraph 8.29(A) of the Main Market Listing Requirements of Bursa Securities requires all resolutions set out in the Notice of General Meeting to be put to vote by poll.*
8. *Proxy appointed to attend and vote at a meeting of the Company shall have the same rights as the member to speak at the meeting.*
9. *Personal Data Privacy:*
   By submitting an instrument appointing a proxy(ies) and/or representative(s) to attend, speak and vote at the AGM and/ or any adjournment thereof, a member of the Company (i) consents to the collection, use and disclosure of the member's personal data by the Company (or its agents) for the purpose of the processing and administration by the Company (or its agents) of proxies and representatives appointed for the AGM (including any adjournment thereof), and the preparation and compilation of the attendance lists, minutes and other documents relating to the AGM (including any adjournment thereof), and in order for the Company (or its agents) to comply with any applicable laws, listing rules, regulations and/or guidelines (collectively, the "Purposes"); (ii) warrants that where the member discloses the personal data of the member's proxy(ies) and/or representative(s) to the Company (or its agents), the member has obtained the prior consent of such proxy(ies) and/or representative(s) for the collection, use and disclosure by the Company (or its agents) of the personal data of such proxy(ies) and/or representative(s) for the Purposes; and (iii) agrees that the member will indemnify the Company in respect of any penalties, liabilities, claims, demands, losses and damages as a result of the member's breach of warranty.

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THE SHARE REGISTRAR

ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD
[Registration No. : 199601017418 (389769-M)]
Level 9 - 7, Menara Sentral Vista
No. 150, Jalan Sultan Abdul Samad
Brickfields, 50470 Kuala Lumpur
Malaysia

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orientalfoodmy