ORGABIO HOLDINGS BERHAD
(Registration No. 201801016797 (1278813-M))

2025 ANNUAL REPORT

The Leading Private Label
Manufacturers of Instant
Beverage Premixes in Malaysia

ORGABIO HOLDINGS BERHAD (Registration No. 201801016797 (1278813-M))

ANNUAL REPORT 2025

ORGABIO HOLDINGS BERHAD
(Registration No. 201801016797 (1278813-M))

Lot 83, Jalan Kesuma 2/3,
Phase 5D,
Bandar Tasik Kesuma Techno Park,
43700 Beranang,
Selangor Darul Ehsan,
Malaysia
TEL : +603-8723 1439 / 2439

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CORPORATE INFORMATION

BOARD OF DIRECTORS

Ean Yong Hian Wah
Executive Chairman

Dato' Ean Yong Tin Sin
Executive Deputy Chairman

Ean Yong Hien Voon
Executive Director/Chief Executive Officer

Ean Yong Hen Loen
Executive Director

Dato' Seri Chan Kong Yew
Independent Non-Executive Director

Phang Sze Fui
Independent Non-Executive Director

Tay Bee Koo
Independent Non-Executive Director

AUDIT AND RISK MANAGEMENT COMMITTEE

Chairperson
Phang Sze Fui

Members
Dato' Seri Chan Kong Yew
Tay Bee Koo

NOMINATION AND REMUNERATION COMMITTEE

Chairman
Tay Bee Koo

Committee Members
Dato' Seri Chan Kong Yew
Phang Sze Fui

EMPLOYEES' SHARE SCHEME COMMITTEE

Chairman
Ean Yong Hian Wah

Committee Members
Ean Yong Hien Voon
Phang Sze Fui

COMPANY SECRETARIES

Chong Voon Wah
SSM PC No.: 202008001343
MAICSA 7055003

Thai Kian Yau
SSM PC No.: 202008001515
MIA 36921

HEAD OFFICE

Lot 83, Jalan Kesuma 2/3
Phase 5D, Bandar Tasik Kesuma Techno Park
43700 Beranang, Selangor
Tel: +603-87231439
Fax: +603-8723 2827
Email: enquiry@orgabio.com
Website: www.orgabio.com

BRANCH

Lot 27600, Jalan Helium
Kawasan Perindustrian Sungai Purun
43500 Semenyih, Selangor
Tel: +603-8724 6809

REGISTERED OFFICE

22-09, Menara 1MK
No. 1 Jalan Kiara, Mont Kiara
50480 Kuala Lumpur
Tel: +603-2856 7333
Email: vw.chong@silverocean.com.my

AUDITORS

Grant Thornton Malaysia PLT
(Member firm of Grant Thornton International Ltd.)
Registration No. 201906003682 & LLP0022494-LCA (AF 0737)
Chartered Accountants
Level 11, Sheraton Imperial Court
Jalan Sultan Ismail
50250 Kuala Lumpur
Tel: +603-2692 4022
Fax: +603-2691 5229

SHARE REGISTRAR

Tricor Investor & Issuing House Services Sdn. Bhd.
Unit 32-01, Level 32, Tower A
Vertical Business Suite,
Avenue 3 Bangsar South,
No. 8, Jalan Kerinchi
59200 Kuala Lumpur
Tel: +603-2783 9299
Fax: +603-2783 9222
Email: is.enquiry@my.tricorglobal.com

SPONSOR

M & A Securities Sdn. Bhd.
Level 11, 45 & 47,
The Boulevard Mid Valley City,
Lingkaran Syed Putra
59200 Kuala Lumpur
Tel: +603- 2284 2911
Fax: +603-2284 2718

PRINCIPAL BANKERS

United Overseas Bank (Malaysia) Berhad
Malayan Banking Berhad
RHB Bank Berhad
Alliance Bank Malaysia Berhad
Public Bank Berhad

STOCK EXCHANGE LISTING

ACE Market of the Bursa Malaysia Securities Berhad
Stock Name: ORGABIO
Stock Code: 0252

CORPORATE STRUCTURE

ORGABIO HOLDINGS BERHAD
(Registration No. 201801016797 (1278813-M))

- Orgabio Manufacturing Sdn. Bhd. — 100%
- Orgapharma Herbal Manufacturing Sdn. Bhd. — 100%
- Orgapharma Marketing Sdn. Bhd. — 100%
- Everyday F&B Manufacturing Sdn. Bhd. — 100%

PROFILE OF DIRECTORS

EAN YONG HIAN WAH
Executive Chairman

Malaysian

Male

46

Length of Services
(as of 30 September 2025)

1 year
6 months

Mr Ean Yong Hian Wah ("Mr Hian Wah") was appointed to our Board on 1 March 2024. He holds a Diploma in Commerce & Administration from New Era College,Malaysia, Bachelor of Arts (Hons) in Business Studies from the University of Bradford, United Kingdom and a Certificate in Accounting & Finance for Non-financial Managers, which he completed this Executive Education Programme from National University of Singapore. He also received the Dongfang Scholarship from Peking University, China, and completed the program in June 2024. Mr Hian Wah is the Chairman of our Employees' Share Scheme ("ESS") Committee.

Mr Hian Wah began his career in 2004 when he was appointed as Marketing Director of Orgapharma Herbal Manufacturing Sdn. Bhd. ("OHMSB") where he is responsible for the development of marketing initiatives for OHMSB, overseeing branding strategies and promoting the Company's products in the market.

In 2008, Mr Hian Wah served as a dedicated State Assemblyman for Seri Kembangan for a remarkable tenure of 15 years. Throughout his tenure, he exhibited an unwavering commitment to the welfare and interests of his constituents, tirelessly advocating for their needs, championing legislative reforms, and actively contributing to formulating policies that foster socio-economic development and community empowerment within the region.

Mr Hian Wah's commitment to public service extended further as he assumed the role of State Executive Councilor (EXCO) of the Selangor State Government from 2008 to 2018. He also served as a Director of Invest Selangor Berhad from 2013 to 2015, where he played a pivotal role in attracting investment, fostering business growth, and promoting Selangor as a premier investment destination.

In 2023, Mr Hian Wah was appointed as the Chairman of the Port Klang Authority, overseeing strategic initiatives and operations to optimise port efficiency and drive economic growth in the region. Currently, he is a General Manager of Everyday F&B Manufacturing Sdn. Bhd., a wholly-owned subsidiary of the Company.

Mr Hian Wah is the son of Dato' Ean Yong Tin Sin (Executive Deputy Chairman of Orgabio) and Datin Lai You Mooi, and the sibling of Ean Yong Hien Voon (Executive Director/Chief Executive Officer of Orgabio), Ean Yong Hen Loen (Executive Director of Orgabio), Ean Yong Hien Chal, Ean Yong Han Khian and Ean Yong Sik Siew (Chief Operating Officer of Orgabio), all of which are the major shareholders of the Company.

Mr Hian Wah has no conflict of interest with the Company and does not hold any directorships in any other public listed companies. He has no conviction of any offences within the past 5 years (other than traffic offences, if any), and there was no public sanction or penalty imposed by the relevant regulatory bodies during the financial year.

DATO' EAN YONG TIN SIN
Executive Deputy Chairman

Dato' Ean Yong Tin Sin ("Dato' Ean Yong") was appointed to our Board on 15 March 2021. He is responsible for determining the strategic direction and growth of our Group, as well as overseeing the overall business development of our Group.

Upon completing his Form 1 studies in 1966, Dato' Ean Yong left Sekolah Menengah Kebangsaan Batu Kikir, Negeri Sembilan, and worked as a rubber tapper. In 1969, he moved to Singapore and was involved in construction works and signboard making. In 1974, he moved to Kuala Lumpur and was involved in the manufacturing of signboards. With the experience he gained in signboard making, he established Syarikat Salon Advertising, a sole proprietorship involved in the manufacturing of signboards.

He dissolved Syarikat Salon Advertising in February 1978, and in July 1978, he became a Political Secretary to the then State Assembly Representative for Kajang. His responsibilities included assisting the then State Assembly Representative in various political duties and as well as building relationships with authorities, officers and to assist people in his constituency with appropriate political advice.

He completed his political term in March 1982 when The House of Representative was dissolved and in June 1982, he established Perkhidmatan Ean Yong Tin Sin to provide general insurance agency services and typewriting services. In 1989, he ceased to operate Perkhidmatan Ean Yong Tin Sin (and was subsequently dissolved in March 1991) when he ventured into the food and beverage business with the setting up of a restaurant.

In 1993, he ceased to operate the restaurant business when he joined Hai-O Marketing Sdn. Bhd. as a fulltime sales agent where he was involved in the sales and marketing of food products and supplements such as coffee, fibre products, slimming products and nutritional supplements. He also undertook the role of a trainer to train new sales agents. In 1997, he ceased to be a sales agent with Hai-O Marketing Sdn. Bhd.

In 1998, he was appointed as Executive Director of Orgacare Pharmaceutical Sdn. Bhd., where his responsibility was to oversee and manage the overall operations including production activities, and sales and marketing of traditional herbs and food supplements (e.g. tongkat ali, kacip Fatimah and alfafa). He left Orgacare Pharmaceutical Sdn. Bhd. in 2001.

In May 2002, he incorporated Orgapharma Herbal to undertake the processing and packing of local traditional herbs and Chinese herbs. He led the development of our Group's business direction into the provision of instant beverage premix manufacturing services through the incorporation of Orgabio Manufacturing Sdn. Bhd. in May 2006. Over the years, Dato' Ean Yong has played a pivotal role in contributing to the growth of our Group.

From March 2008 to April 2013, he was elected as the State Assembly Representative for Lukut, Negeri Sembilan and was re-elected for the second term from May 2013 to April 2018.

Dato' Ean Yong is the spouse of Datin Lai You Mooi and father of Ean Yong Hian Wah (Executive Chairman of Orgabio), Ean Yong Hien Voon (Executive Director/Chief Executive Officer of Orgabio), Ean Yong Hen Loen (Executive Director of Orgabio), Ean Yong Hien Chal, Ean Yong Han Khian and Ean Yong Sik Siew (Chief Operating Officer of Orgabio), all of which are the major shareholders of the Company.

Dato' Ean Yong has no conflict of interest with the Company and does not hold any directorships in any other public listed companies. He has no conviction of any offences within the past 5 years (other than traffic offences, if any), and there was no public sanction or penalty imposed by the relevant regulatory bodies during the financial year.

Malaysian

Male

74

Length of Services
(as of 30 September 2025)

4 years
6 months

PROFILE OF DIRECTORS (CONT'D)

EAN YONG HIEN VOON

Executive Director/Chief Executive Officer

Malaysian

Male

45

Length of Services
(as of 30 September 2025)

4 years
6 months

Mr Ean Yong Hien Voon ("Mr Hien Voon") was appointed to our Board on 15 March 2021. He holds a Diploma in Business Studies (Major in Accounting and Finance) from New Era University College, Malaysia. Mr Hien Voon is a member of our ESS Committee.

Mr Hien Voon is responsible for the overall business operations and execution of business strategies, and leads the planning and development of our business growth primarily within the area of digital transformation, identifying new suppliers for product development activities, and enhancing operational efficiencies through the implementation of machinery upgrades and automation.

Mr Hien Voon began his career in May 2002 when he was appointed as Marketing Director of Orgapharma Herbal Manufacturing Sdn. Bhd., where his responsibility was to assist Dato' Ean Yong in the development of business plans to grow the business as well as managing daily business operations such as executing customers' orders, sourcing for supplies of raw materials and spearheading quality control initiatives on manufactured products to meet international quality standards.

In May 2006, when the Group ventured into the provision of instant beverage premix manufacturing services, he was appointed as Marketing Director of Orgabio Manufacturing Sdn. Bhd. His responsibility was to assist Dato' Ean Yong in the development of business plans to grow the instant beverage premix manufacturing business, managing and executing daily business operations, and spearheading the implementation of quality control initiatives to meet international quality standards. He was also involved in overseeing the development and formulation of instant beverage premixes and initiated the development of our in-house brand. Further, he also headed our Group's digital transformation through the introduction of an online sales channel and leveraging digital marketing tools such as search engine optimisation, to enhance our brand presence. In January 2018, he was appointed as Chief Executive Officer of Orgabio Manufacturing Sdn. Bhd. and assumed his current responsibilities. On 15 March 2021, he was appointed as Executive Director/Chief Executive Officer of our Group.

Mr Hien Voon is the son of Dato' Ean Yong Tin Sin (Executive Deputy Chairman of Orgabio) and Datin Lai You Mooi, and the sibling of Ean Yong Hian Wah (Executive Chairman of Orgabio), Ean Yong Hen Loen (Executive Director of Orgabio), Ean Yong Hien Chal, Ean Yong Han Khian and Ean Yong Sik Siew (Chief Operating Officer of Orgabio), all of which are the major shareholders of the Company.

He has no conflict of interest with the Company other than those disclosed in the Company's circular to shareholders dated 30 October 2025.

Mr Hien Voon does not hold any directorships in any other public listed companies. He has no conviction of any offences within the past 5 years (other than traffic offences, if any), and there was no public sanction or penalty imposed by the relevant regulatory bodies during the financial year.

EAN YONG HEN LOEN
Executive Director

Mr Ean Yong Hen Loen ("Mr Hen Loen") was appointed to our Board on 15 March 2021. He holds a Bachelor of Business Administration in Banking and Cooperative Management from National Taipei University, Taiwan. He is responsible for overseeing and managing our Group's overall marketing activities and product development activities, including the formulation of new instant beverage premixes.

In February 2012, Mr Hen Loen began his career as a Purchasing Administrator of Orgapharma Marketing Sdn. Bhd., where he is involved in purchasing raw materials and managing inventory levels as well as identifying new suppliers and building business relationships with suppliers.

In December 2013, he was promoted to Marketing Executive, where he was involved in developing and executing sales and marketing strategies to expand our local presence and export markets, building relationships with customers, and executing product development activities, including the formulation of new instant beverage premixes. In November 2017, he was promoted to Marketing Manager and assumed his current responsibilities. On 15 March 2021, he was appointed as Executive Director of our Group.

Mr Hen Loen is the son of Dato' Ean Yong Tin Sin (Executive Deputy Chairman of Orgabio) and Datin Lai You Mooi, and the sibling of Ean Yong Hian Wah (Executive Chairman of Orgabio), Ean Yong Hien Voon (Executive Director/Chief Executive Officer of Orgabio), Ean Yong Hien Chal, Ean Yong Han Khian and Ean Yong Sik Siew (Chief Operating Officer of Orgabio), all of which are the major shareholders of the Company.

Mr Hen Loen has no conflict of interest with the Company and does not hold any directorships in any other public listed companies. He has no conviction of any offences within the past 5 years (other than traffic offences, if any), and there was no public sanction or penalty imposed by the relevant regulatory bodies during the financial year.

Malaysian

Male

38

Length of Services
(as of 30 September 2025)

4 years
6 months

PROFILE OF DIRECTORS (CONT'D)

DATO' SERI CHAN KONG YEW
Independent Non-Executive Director

Malaysian

Male

53

Length of Services
(as of 30 September 2025)

4 years
3 months

Dato' Seri Chan Kong Yew ("Dato' Seri Chan") was appointed to our Board on 8 June 2021. He is a member of our Audit and Risk Management Committee and Nomination and Remuneration Committee.

Dato' Seri Chan graduated with a Bachelor of Social Science with Honours from Universiti Sains Malaysia. He has been a Chartered Member of The Chartered Institute of Logistics and Transport since December 2006.

He began his career when he joined Union-Transport Logistics (Malaysia) Sdn. Bhd. in March 1996 as a Management Trainee, where he was involved in the day-to-day air freight and sea freight operations. He left Union-Transport Logistics (Malaysia) Sdn. Bhd. in November 1996 to join Target Warehouse (M) Sdn. Bhd. as a Warehouse Manager, where he was responsible for managing sea freight and bonded warehouse operations. He left Target Warehouse (M) Sdn. Bhd. in February 1997 to join TS Warehouse & Distribution Sdn. Bhd. as a Project Executive. He was subsequently promoted to Project Manager and Business Development Director in January 1998 and January 2000, respectively, where he was responsible for overseeing the rail transport business of the company.

In February 2003, he left TS Warehouse & Distribution Sdn. Bhd. and established Infinity Logistics & Transport Sdn. Bhd., a company principally involved in Integrated Freight Forwarding, Land Logistics, Freight Villages, Forth Party Logistics and Bulk Liquid Solutions. He is the Managing Director of the company and is responsible for business planning, operational development and execution of the strategic direction of the company. In January 2020, Infinity Logistics and Transport Ventures Limited, the holding company of Infinity Logistics & Transport Sdn. Bhd., was listed on the Main Board of the Stock Exchange of Hong Kong Limited.

In July 2019, he was appointed as an Independent Non-Executive Director of Boustead Plantations Berhad, a company listed on the Main Market of Bursa Securities, until June 2020.

Dato' Seri Chan does not hold any directorships in any other public listed companies. He does not have any family relationships with any director or major shareholders of the Company, nor does he have any conflict of interest with the Company. He has no conviction of any offences within the past 5 years (other than traffic offences, if any), and there was no public sanction or penalty imposed by the relevant regulatory bodies during the financial year.

PROFILE OF DIRECTORS (CONT'D)

PHANG SZE FUI
Independent Non-Executive Director

Ms Phang Sze Fui ("Ms Phang") was appointed to our Board on 15 March 2021. She is the chairperson of our Audit and Risk Management Committee and a member of our Nomination and Remuneration Committee and ESS Committee.

Ms Phang obtained her Diploma in Commerce (Financial Accounting) from Tunku Abdul Rahman College in May 1997. She has been a member of The Association of Chartered Certified Accountants since November 2000, a fellow member of The Association of Chartered Certified Accountants since November 2005 and a member of the Malaysian Institute of Accountants since July 2009. Further, she has been a member of the Institute of Corporate Directors Malaysia since November 2021.

She enrolled in her tertiary studies at Tunku Abdul Rahman College. Upon obtaining her diploma, she returned to work in July 1997 when she joined Monteiro & Heng (now known as Baker Tilly Monteiro Heng) as a Graduate Assistant, where she was primarily involved in various statutory audit assignments. She was subsequently promoted to Senior Audit Manager, Associate Director and Executive Director of the Transaction Reporting Division in 2005, 2008 and 2011 respectively. During her tenure, she undertook various responsibilities, including leading the audit team to conduct the audit and special assignments, liaising with stakeholders, conducting trainings, ensuring compliance with auditing and accounting standards as well as regulatory requirements and expanding the growth of the Transaction Reporting Division. She left the firm in October 2015 and took a career break.

In May 2016, she joined Dolphin Applications Sdn. Bhd. (a subsidiary of Dolphin International Berhad, a company listed on the Main Market of Bursa Securities). As Corporate Affairs Director, responsible for supervising corporate exercises, handling special projects, overseeing investor relations and public relations matters, improving internal control systems and reporting structure, overseeing compliance matters and liaising with stakeholders.

She left Dolphin Applications Sdn. Bhd. in July 2017 to pursue her own business venture, Avia Alliance Sdn. Bhd., which specialises in the provision of business and accounting consultancy, a business that she is presently involved in. In June 2020, she established 1Advisory Sdn. Bhd., which specialises in the provision of business consultancy, a business that she is presently involved in.

Ms Phang currently also sits on the boards of Kim Teck Cheong Consolidated Berhad and Skyworld Development Berhad.

She does not have any family relationships with any director or major shareholders of the Company, nor does she have any conflict of interest with the Company. She has no conviction of any offences within the past 5 years (other than traffic offences, if any), and there was no public sanction or penalty imposed by the relevant regulatory bodies during the financial year.

Malaysian

Female

53

Length of Services
(as of 30 September 2025)

4 years
6 months

PROFILE OF DIRECTORS (CONT'D)

TAY BEE KOO
Independent Non-Executive Director

Malaysian

Female

65

Length of Services
(as of 30 September 2025)

1 year
4 months

Madam Tay Bee Koo ("Madam Tay") was appointed to our Board on 1 May 2024. She is a fellow member of the Chartered Association of Certified Accountants and a member of the Malaysian Institute of Accountants. She is the chairperson of our Nomination and Remuneration Committee and a member of our Audit and Risk Management Committee.

Madam Tay began her career in 1986 as an Assistant Audit Manager, where she gained experience among others, including specific audit, tax and special investigation assignments and conducted feasibility studies for major loan applications, property and theme park development and hotel projects, as well as coordinating mergers and acquisitions and company takeovers.

In 1990, Madam Tay joined Sunrider International (M) Sdn. Bhd. ("Sunrider"), one of the world's leading manufacturers, distributors and marketers of weight management, beauty and herbal health products, as an accountant and has served Sunrider for 32 years before her retirement as the Regional Corporate Director (Southeast Asia) in 2022. During her term of office in Sunrider, she was assigned to represent the company as a symposium and conference speaker in the regional and international arena and supervise the operations in Indonesia, Singapore, Thailand, Vietnam, and the Philippines. She designed several major changes in operations and sales and business strategies, which were later adopted by the company for worldwide implementation.

Madam Tay is currently managing her own company, which is principally trading in social commerce. Madam Tay is actively involved in various trade and non-trade associations. She is currently the Honorary Past President of the Malaysia Retail Chain Association, the Chairperson of the International Trade Committee of The Chinese Chamber of Commerce and Industry of Kuala Lumpur and Selangor, and the Division Head of the International Trade Committee (National Council Member) of The Associated Chinese Chambers of Commerce and Industry of Malaysia.

Madam Tay does not hold any directorships in any other public listed companies. She does not have any family relationships with any director or major shareholders of the Company, nor does she have any conflict of interest with the Company. She has no conviction of any offences within the past 5 years (other than traffic offences, if any), and there was no public sanction or penalty imposed by the relevant regulatory bodies during the financial year.

PROFILE OF KEY SENIOR MANAGEMENT

EAN YONG HIEN CHAL

Mr Ean Yong Hien Chal ("Mr Hien Chal") is our Head of Production and is responsible for overseeing our Group's overall production operations for instant beverage premixes, including production schedule planning, workforce management, and upkeep of our machinery and equipment to ensure the smooth operation of our production operations.

In December 2004, he graduated with a Diploma in Electrical Technology from Feng Chia University, Taiwan.

He was appointed as Director of Orgapharma Herbal Manufacturing Sdn. Bhd. in May 2002, a position which he presently assumes. In March 2005, he began his career in Orgapharma Herbal Manufacturing Sdn. Bhd. as Production Supervisor, where he was responsible for supervising the processing and packing activities of local traditional herbs and Chinese herbs.

In May 2006, when the Group ventured into the provision of instant beverage premix manufacturing services, his responsibilities extended to include supervising the production operations of instant beverage premixes.

In April 2011, he was appointed as Production Manager of Orgabio Manufacturing Sdn. Bhd. In January 2021, he was appointed as Head of Production of our Group, where he assumed his current responsibilities.

Mr Hien Chal is the son of Dato' Ean Yong Tin Sin (Executive Deputy Chairman of Orgabio) and Datin Lai You Mooi, and the sibling of Ean Yong Hian Wah (Executive Chairman of Orgabio), Ean Yong Hien Voon (Executive Director/ Chief Executive Officer of Orgabio), Ean Yong Hen Loen (Executive Director of Orgabio), Ean Yong Han Khian and Ean Yong Sik Siew (Chief Operating Officer of Orgabio), all of which are the major shareholders of the Company.

Mr Hien Chal has no conflict of interest with the Company and does not hold any directorships in any other public listed companies. He has no conviction of any offences within the past 5 years (other than traffic offences, if any), and there was no public sanction or penalty imposed by the relevant regulatory bodies during the financial year.

Aged 43

Male

Malaysian

Production Manager

PROFILE OF KEY SENIOR MANAGEMENT (CONT'D)

EAN YONG SIK SIEW

Aged 34

Female

Malaysian

Chief Operating Officer

Ms Ean Yong Sik Siew ("Ms Sik Siew") is our Chief Operating Officer and is responsible for guiding, implementing, and monitoring the Group's operations, workflow strategy, regulatory and compliance, enterprise risk management, total quality management (TQM), quality assurance (QA/QC), Environmental Social and Governance (ESG), and overseeing the Group's daily operation functions working along with the head of operations at each entity.

She graduated with a Bachelor of Arts in International Relations with Japanese (Honours) from the University of Nottingham, United Kingdom and holds a Master of Science in Corporate Governance and Compliance from Hong Kong Baptist University, Hong Kong and an ICA International Diploma in Anti Money Laundering from The University of Manchester, United Kingdom. Besides, she also received a Certificate in Accounting & Finance for Non-financial Managers from the Executive Education Programme of the National University of Singapore. She is a member of The Hong Kong Chartered Governance Institute (HKCGI) and an associate member of The Asian Institute of Chartered Bankers. In January 2025, she has completed ESG Reporting Certification course by the HKCGI and being accredited with "HKCGI Certificate ESG".

In July 2014, she joined Hays Specialist Recruitment (M) Sdn. Bhd. as a Talent Associate, where she was involved in the provision of outsourced recruitment services. She left Hays Specialist Recruitment (M) Sdn. Bhd. in April 2015 and joined HSBC Bank Malaysia Berhad in May 2015 as a Global Standards Manager, where she undertook risk management and compliance work. In November 2017, she left HSBC Bank Malaysia Berhad and joined Orgabio Manufacturing Sdn. Bhd. as a Compliance Manager, where she was involved in overseeing compliance with food safety standards. She left Orgabio Manufacturing Sdn. Bhd. in August 2019 to pursue her Master's degree. In July 2020, she joined Hong Leong Bank Berhad as an Assistant Manager, Compliance, where she undertakes regulatory compliance work. In October 2022, she left Hong Leong Bank Berhad and joined Orgabio Manufacturing Sdn. Bhd. as Chief Operating Officer, where she assumed her current responsibilities.

Ms Sik Siew is the daughter of Dato' Ean Yong Tin Sin (Executive Deputy Chairman of Orgabio) and Datin Lai You Mooi, and the sibling of Ean Yong Hian Wah (Executive Chairman of Orgabio), Ean Yong Hien Voon (Executive Director/Chief Executive Officer of Orgabio), Ean Yong Hien Chal, Ean Yong Han Khian and Ean Yong Hen Loen (Executive Director of Orgabio), all of which are the major shareholders of the Company.

Ms Sik Siew has no conflict of interest with the Company and does not hold any directorships in any other public listed companies. She has no conviction of any offences within the past 5 years (other than traffic offences, if any), and there was no public sanction or penalty imposed by the relevant regulatory bodies during the financial year.

PROFILE OF KEY SENIOR MANAGEMENT (CONT'D)

NGOOI SOK LING

Aged 57

Female

Malaysian

Chief Financial Officer

Ms Ngooi Sok Ling ("Ms Ngooi") is our Chief Financial Officer and is responsible for overseeing and managing the overall financial and accounting functions of our Group, preparing financial budgets and providing financial advice to the management for decision making as well as developing and implementing financial policies to improve the profitability of our Group.

In July 1992, she graduated with a Diploma in Commerce (Management Accounting) from Tunku Abdul Rahman College, Malaysia. She has been a member of the Chartered Institute of Management Accountants since November 1999 and the Malaysian Institute of Accountants since March 2002.

In September 1993, she began her career at Kempar Empat Sdn. Bhd. as an Accounts Assistant where she assisted in the accounting functions of the company such as preparation of account receivables and account payables reports, financial reporting, and bank reconciliation and cash receipt reports.

In April 1995, she left Kempar Empat Sdn. Bhd. and joined Soon Hun Technologies (M) Sdn. Bhd. as an Assistant Accountant where she was responsible for the management of daily accounting functions of the company.

In September 1999, she left Soon Hun Technologies (M) Sdn. Bhd. and in October 1999, she joined Mardec Berhad, as an Accountant where she was involved in the finance and accounting functions of the company and its subsidiaries. In October 2010, she was promoted to Senior Accountant, where she led an accounting team in carrying out the finance and accounting functions of the company and its subsidiaries. She is also involved in the preparation of financial analysis reports for potential investments and acquisitions. In January 2014, she was promoted to Assistant General Manager (Finance/Accounts), where her responsibilities extended to include managing corporate affairs in relation to the finance division of the company and its subsidiaries. In December 2016, she left Mardec Berhad and took a career break.

In September 2017, she joined GA Hotel Management Sdn. Bhd. as a Financial Controller where she oversaw the overall finance and accounting functions of the company. In March 2018, she left GA Hotel Management Sdn. Bhd. and joined Goodway Rubber Industries Sdn. Bhd., a wholly-owned subsidiary of Goodway Integrated Industries Berhad (a company listed on Main Market of Bursa Securities) as Group Finance Manager where she oversaw the overall finance and accounting functions of the company.

In April 2019, she left Goodway Rubber Industries Sdn. Bhd. and joined Orgabio Manufacturing Sdn. Bhd. as Group Accountant where she assumed her current responsibilities. In April 2020, she was appointed as Chief Financial Officer of our Group.

Ms Ngooi does not hold any directorships in any other public listed companies. She does not have any family relationships with any director or major shareholders of the Company, nor does she have any conflict of interest with the Company. She has no conviction of any offences within the past 5 years (other than traffic offences, if any), and there was no public sanction or penalty imposed by the relevant regulatory bodies during the financial year.

MANAGEMENT DISCUSSION AND ANALYSIS

Dear Valued Shareholders,

Reflecting on the financial year ended 30 June 2025 ("FY2025"), Orgabio Holdings Berhad ("Orgabio" or "the Group") entered a new phase of growth with the commissioning of our new factory in April 2025, which expanded our production capacity with additional lines. This milestone, together with another year of double-digit revenue growth and a balanced performance across both domestic and international markets, underscores our transformation from a Malaysian Original Equipment Manufacturer ("OEM") into a rising regional player in the instant beverage premix industry.

The strong rebound in domestic demand, coupled with sustained export contributions of close to half of total sales, reflects the resilience and diversification of our business model. Looking ahead, we remain committed to scaling this new capacity, diversifying our customer base, and realising our ambition to establish Orgabio as a leading OEM while continuing to deliver sustainable value to our shareholders.

OVERVIEW OF GROUP'S BUSINESS AND OPERATIONS

Orgabio is a Malaysia-based investment holding company primarily engaged in the manufacturing of instant beverage premixes. Through its subsidiaries, the Group provides OEM/Original Design Manufacturer ("ODM") services for third-party brand owners across coffee, tea, chocolate, and functional food-supplement premixes. The Group also sells products under its own house brands, "EveryDay" and "BrogaHill," and trades aloe vera gel.

Group Structure

Operations are carried out through key subsidiaries:

- **Orgabio Manufacturing Sdn. Bhd.** – main OEM/ODM manufacturing
- **Orgapharma Marketing Sdn. Bhd.** – distribution and marketing
- **Everyday F&B Manufacturing Sdn. Bhd.** – house-brand products

Production & Facilities

The Group's manufacturing operations are certified with FSSC 22000, HACCP, GMP, and Halal standards, ensuring international quality compliance. Historically capable of producing over 100 million sachets annually, capacity was expanded in April 2025 with the commissioning of a new factory in Semenyih, which introduced additional production lines and enhanced operational efficiency.

Products & Distribution

Orgabio's portfolio includes 2-in-1 and 3-in-1 premixes (white coffee, latte, cham, chocolate, etc.) and innovative products like EveryDay™ Low GI Coffee.

Distribution channels include:

- OEM/ODM customers: direct-selling companies, healthcare channels, and retail brands
- House brands: selling to distributor, convenience stores,and e-commerce platforms (Shopee, Lazada and Tik Tok)
- Exports: presence in more than 10 international markets across ASEAN, Asia, Middle East and beyond.

MANAGEMENT DISCUSSION AND ANALYSIS (CONT'D)

Historical Development and Milestones

2002 Herbal Foundation
Foundation of Orgapharma Herbal Manufacturing Sdn. Bhd.

2005 Premix Expansion
Expansion into the instant beverage premix sector.

2006 Direct Selling
Establishment of Orgabio Manufacturing Sdn. Bhd. securing our inaugural direct-selling customer.

2018 Holdings Creation
Creation of Orgabio Holdings Sdn. Bhd. to streamline and expand our operations.

2020 Transition to Berhad
Transition to Orgabio Holdings Berhad, unifying our subsidiaries under one investment holding framework.

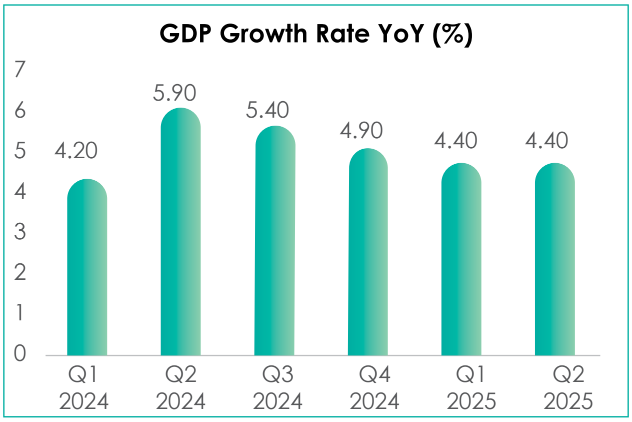
2022 ACE Market Listing
Listed on the ACE Market, leveraging decades of industry experience under the leadership of the Ean Yong family.

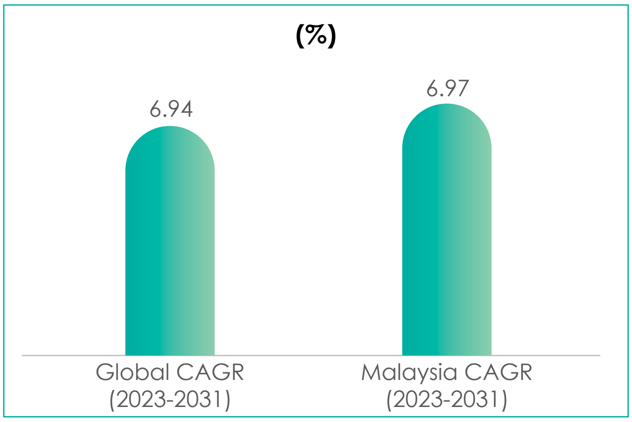
2023 Expansion & Market Consolidation
Transition into a listed company on the ACE Market lays down a strong foundation for growth amidst economic challenges and market volatility.

2025 New Factory
Commissioned a state-of-the-art facility, doubling annual capacity and enabling expansion into both local and overseas markets.

Business Overview (FY2025)

GDP GROWTH	OPR	Inflation
2024: 5.10% **Q2 2025:** 4.40% **2025F:** 4.00%-4.80%	**2.75%** Jul 2025 rate cut	**H2 2024:** 1.80% **May 2025:** 1.20%





MANAGEMENT DISCUSSION AND ANALYSIS (CONT'D)

Business Overview (FY2025) (Cont'd)

The operating backdrop for FY2025 was shaped by a steadily recovering Malaysian economy, anchored by robust domestic fundamentals and rising regional momentum. Gross Domestic Product ("GDP") growth reached 4.90% Year-on-Year ("YoY") in Q4 2024 and moderated to 4.40% YoY in Q2 2025, supported by stable household spending and sustained investment activity. For the full year 2024, GDP expanded by 5.10%, and Bank Negara Malaysia ("BNM") projected 2025 growth in the 4.00%-4.80% range.

Private consumption remained a key driver, with labour market resilience and real income gains fueling demand for consumer goods. Manufacturing and exports also provided support, benefiting from improved global demand despite external headwinds such as trade tension uncertainties.

Monetary policy softened in mid-2025. After holding the Overnight Policy Rate ("OPR") steady at 3.00% through late 2024, BNM implemented its first cut in five years, reducing OPR to 2.75% on 9 July 2025. Inflation pressures also eased notably, headline inflation averaged at around 1.80% in H2 2024 and moderated to around 1.20% level by May 2025, offering relief to consumers and supporting sustained demand for mid-priced packaged food and beverage products.

Beyond Malaysia, the global landscape for the instant beverage category remains highly favourable. The worldwide instant beverage market is projected to grow from USD 65.62 billion in 2024 to USD 103.75 billion by 2031, reflecting a robust CAGR of 6.94% (Source: Research and Markets). This expansion is underpinned by structural consumer shifts, rising urbanisation, higher disposable incomes, evolving lifestyles, and greater demand for convenience and consistent quality across both developed and emerging markets. Malaysia, meanwhile, continues to provide a stable and competitive base for manufacturing and export, supported by its strong halal ecosystem, strategic trade linkages, and an investment climate reinforced by government-led initiatives.

Collectively, these global and domestic factors created a supportive operating environment for Orgabio in FY2025, marked by resilient consumption, easing inflation, supportive monetary policy, a firmer ringgit, and sustained international demand, all of which underpin the Group's long-term growth trajectory as it scales capacity and strengthens its position as a rising OEM player in instant beverage premixes.

Key Highlights in FY2025

- **New Factory Commissioned (April 2025)**: The commissioning of the Semenyih facility expanded capacity with additional production lines, strengthening supply chain resilience and enabling diversification into functional and plant-based premixes.
- **Export Contribution**: Close to half of total sales generated from international markets, reinforcing Orgabio's positioning as a regional player.
- **Innovation in Products**: Continued expansion of functional and wellness-oriented premixes, including plant-based, and fortified offerings, positioned the Group to capture evolving consumer preferences and premiumisation trends.
- **Sustainability Initiatives**: Adoption of energy-efficient equipment and solar energy investments at the new facility, together with ongoing focus on responsible sourcing and packaging.

Strategic Developments and Operations

The commissioning of the Semenyih facility in April 2025 marked a step-change in Orgabio's operational capabilities. Equipped with modern automation and flexible production lines, the factory enhances efficiency, reduces lead times, and positions the Group to serve more complex product requirements. It also underpins Orgabio's ability to scale into higher-value categories such as functional and plant-based premixes, in line with shifting consumer trends.

Growth Trajectory and Market Positioning

Orgabio continued to chart a strong growth trajectory in FY2025, delivering double-digit revenue expansion despite global uncertainties. The Group's diversified model, combining OEM/ODM manufacturing, house brands, and exports, proved resilient, with exports contributing about half of total revenue. This export momentum, together with domestic demand, positions Orgabio as a rising player in instant beverage premixes.

The Group also strengthened its capital markets profile through the bonus warrant issue and Employees' Share Scheme ("ESS"), reinforcing its commitment to shareholder engagement and employee alignment.

GROUP FINANCIAL PERFORMANCE

Financial Performance

For FY2025, the Group recorded a strong topline growth trajectory, with revenue rising 49.78% YoY to RM111.05 million (FY2024: RM74.14 million), driven primarily by higher demand for instant beverage premix manufacturing services from both domestic and international brand owners.

Despite higher sales, profitability was affected by increased input and operating costs.

Key P&L Highlights

Item	FY2025	FY2024	YoY Change
Revenue	RM111.05 million	RM74.14 million	**49.78%**
Gross Profit	RM17.89 million	RM13.88 million	**28.89%**
Profit Before Tax (PBT)	RM6.60 million	RM5.65 million	**16.81%**
Net Profit	RM3.93 million	RM4.11 million	**-4.38%**
Earnings Per Share	1.58 sen	1.66 sen	**-4.82%**

Gross margin contracted YoY due to elevated raw material prices and higher labour and operational expenses.

Revenue By Business Segments

In FY2025, the Group's revenue composition remained overwhelmingly anchored in its core business of manufacturing instant beverage premixes for third-party brand owners, which continued to be the principal growth driver.

Segment	FY2025 Revenue	Mix	FY2024 Revenue	YoY Change	Notes
Manufacturing Services	RM110.37 million	99.39%	RM73.45 million	50.26%	Strong order flows from existing & new OEM customers; new facility commenced operations in April 2025, reinforcing scalability.
Trading (House Brands & Aloe Vera Gel)	RM0.68 million	0.61%	RM0.68 million	0%	Everyday and BrogaHill

The strong performance of manufacturing underscores Orgabio's strategic focus as an OEM specialist. Scalability, reliability, and Research and Development ("R&D") capability position the Group as a preferred partner for regional brand owners. The trading business, while minor, provides supplementary opportunities for brand-building and product development.

MANAGEMENT DISCUSSION AND ANALYSIS (CONT'D)

Revenue Analysis by Geographical Markets

For FY2025, the Group achieved a more balanced revenue mix between domestic and overseas markets, reflecting both the strength of Malaysia's consumption recovery and continued resilience in export demand.

- **Domestic Market:** Revenue from Malaysia surged to RM57.60 million, accounting for 51.87% of total revenue, more than doubling from RM29.25 million in the corresponding period of the financial year ended 30 June 2024 ("FY2024"). This strong rebound underscores robust demand from local OEM customers, supported by resilient consumer spending, easing inflationary pressures, and the benefits of Bank Negara Malaysia's rate cut in July 2025. The expansion of production capacity also enabled the Group to capture additional orders from local brand owners seeking reliable, halal-certified OEM partners.

- **Overseas Market:** Revenue from international markets rose to RM53.45 million, contributing 48.13% of total revenue, compared to RM44.89 million in the corresponding period of FY2024. Growth of 19.06% YoY was driven by sustained orders from key export markets within ASEAN, Asia, Middle East and beyond reflecting Orgabio's strengthening position as a trusted regional OEM. The newly obtained Halal certification in May 2025 further enhances the Group's competitiveness in Muslim-majority markets.

The more even revenue split between domestic and overseas markets reflects a stronger, more diversified business model compared to the pre-listing period, when exports contributed approximately 30% of revenue. The surge in domestic demand complements sustained international growth, positioning Orgabio to leverage both markets as it scales capacity and broadens its customer base.

Financial Position

As at 30 June 2025, Orgabio's total assets stood at RM98.42 million, an increase from RM77.41 million as at 30 June 2024. This expansion reflects the commissioning of the new factory and higher working capital requirements to support stronger business volumes.

Key Highlights

Item	FY2025	FY2024	Remarks
Non-current assets	RM49.96 million	RM38.13 million	Driven by capex for the Semenyih factory
Current assets	RM48.46 million	RM39.28 million	Growth from inventories & trade receivables
• Inventories	RM19.17 million	RM14.03 million	Stocked up ahead to fulfil future sales commitments.
• Trade receivables	RM14.74 million	RM8.81 million	In line with expanded sales
• Cash & cash equivalents	RM9.27 million	RM13.06 million	Lower due to investment in factory & equipment
Equity attributable to shareholders	RM59.71 million	RM55.79 million	Supported by retained earnings of RM30.25 million
Total borrowings	RM10.42 million	RM8.91 million	Conservative gearing maintained

Financial Strength Indicators

- **Current ratio** decreased to 1.71x (FY2024: 2.94x), highlighting ample liquidity to cover short-term obligations.
- **Gearing ratio** remained low at 0.17x (FY2024: 0.16x), reflecting a prudent balance between equity and debt.
- **Cash-to-total assets** was 9.42% (FY2024: 12.81%), consistent with capital deployment into long-term growth assets.
- **Net assets per share** increased to 24.09sen (FY2024: 22.51sen), underscoring the Group's steady build-up of shareholder value.

Overall, Orgabio's financial position remains resilient and well-capitalised, supported by a strong equity base, conservative gearing, and robust liquidity. While cash levels moderated due to investments in capacity expansion, these outflows are expected to yield long-term earnings benefits as the new factory ramps up utilisation. The strengthened balance sheet equips the Group with sufficient financial flexibility to pursue growth opportunities, navigate industry volatility, and sustain value creation for shareholders.

Cash Flows

In FY2025, Orgabio generated stronger operating cash inflows but continued to invest heavily in capacity expansion, resulting in a net decline in cash balances by year-end.

1) **Operating Activities**

   Net cash generated from operating activities increased to RM6.88 million (FY2024: RM4.24 million). While operating profit improved, working capital requirements, particularly from higher inventories and trade receivables, moderated overall inflows.

2) **Investing Activities**

   Net cash used in investing activities amounted to RM10.84 million (FY2024: RM2.1 million), primarily for the purchase of property, plant, and equipment associated with the new factory. This reflects the Group's continued commitment to long-term growth and production scalability.

3) **Financing Activities**

   Net cash used in financing activities was RM0.23 million, mainly attributable to interest payments, loan repayments, and lease settlements.

Net Movement in Cash

As a result, cash and cash equivalents declined to RM9.27 million as at 30 June 2025 (FY2024: RM13.07 million).

Commentary

The cash outflows are consistent with Orgabio's capital expenditure programme, particularly the new facility investment. While near-term liquidity was moderated, these strategic outlays are expected to generate long-term earnings benefits as the plant scales up utilisation and supports expanded order flows.

MANAGEMENT DISCUSSION AND ANALYSIS (CONT'D)

OUTLOOK AND PROSPECT

The year under review marks a turning point for Orgabio as the Group transitions from capacity build-out to operational scale. With the successful commissioning of a new state-of-the-art facility in April 2025, the Group is strategically positioned to capture growth opportunities in a fast-expanding instant beverage premix industry, both domestically and internationally.

Industry Growth Outlook

The global instant beverage market is on a strong upward trajectory, projected to grow from USD65.62 billion in 2024 to USD103.75 billion by 2031, representing a CAGR of 6.94% during the forecast period (Source: Research and Markets). This expansion is driven by evolving lifestyles, increased urbanisation, and rising consumer demand for convenient, ready-to-drink solutions.

Closer to home, Malaysia's instant beverage premix market is also expected to register robust growth, expanding from USD558.97 million in 2024 to USD835.85 million by 2029, at a CAGR of 6.97% (Source: Research and Markets). The local market's growth is supported by consumer preference for convenience, longer shelf life, and consistent product quality.

Competitive Strengths

Orgabio's competitive advantage rests on the following:

1) OEM/ODM Manufacturing Excellence & Capacity

- Founded in 2002, Orgabio has established itself as a premier private-label (OEM/ODM) instant beverage premix manufacturer in Malaysia, with 20+ years of industry experience.
- The commissioning of its new factory in Semenyih, in April 2025, expanded capacity, optimized layout and advanced automation to improve production flow and efficiency.

2) Agile R&D and Innovation

- Orgabio maintains a dedicated R&D function that develops over 100 product variants, including coffee, tea, cocoa, milk, oat cereals, and food supplement premixes, adapting quickly to customer needs and emerging trends like functional and plant-based premixes.
- The new facility supports expansion into bulk-packing services and advanced powder-filling technology, widening the Group's product offerings.

3) Quality & Certification Leadership

- Orgabio's facility is certified to a suite of global standards: Halal (by JAKIM), GMP, HACCP, FSSC 22000, and US FDA registration, enabling access to regulated and diverse markets.
- These compliance credentials reinforce trust and provide key differentiation in a crowded OEM landscape.

4) Global Export Reach & Customer Base

- Orgabio exports to ASEAN, Asia, Middle East and beyond underscoring its regional and global footprint.

5) Home-Grown Brands for Consumer Reach

- Orgabio markets its own brands, EveryDay™ and Broga Hill, via retail pharmacy and e-commerce channels in Malaysia, reflecting the Group's presence in the consumer market in addition to OEM manufacturing.

6) Sustainability Initiatives

- The Group has invested RM1.10 million in solar panels for the new factory: 720 panels expected to generate approximately 40,000 kWh/month, reinforcing its environmental stewardship and cost efficiency.

Competitive Advantage and Strategic Positioning

Against this favourable industry backdrop, Orgabio's new manufacturing facility significantly enhances its production capabilities:

- **Halal certification** strengthens export competitiveness, particularly in key Muslim-majority markets across ASEAN and the Middle East.
- **Flexible production technology** allows Orgabio to diversify into functional and health-oriented beverages, aligning with global consumer trends.

Growth Priorities

Moving forward, the Group's focus will be on:

1. **Fulfilling existing secured orders** efficiently while strengthening client partnerships through improved lead times and reliability.
2. **Expanding export markets**, with ASEAN, Asia, Middle East and beyond as near-term growth drivers, supported by favourable demographic and consumption patterns.
3. **Broadening the product portfolio** by leveraging R&D to develop innovative functional beverages to meet evolving consumer needs.
4. **Progressive capacity ramp-up**, drive economies of scale and enhance cost efficiency as utilisation increases.

Conclusion

In summary, FY2025 prospects remain highly encouraging. With a supportive industry outlook, a newly commissioned halal-certified facility, and a clear focus on scaling exports and product innovation, Orgabio is well-positioned to strengthen its role as a trusted OEM partner and establish itself as a leading player in instant beverage premixes.

MANAGEMENT DISCUSSION AND ANALYSIS (CONT'D)

ANTICIPATED RISKS AND MITIGATION

As Orgabio continues to scale its operations and strengthen its regional presence, the Group recognises that a diverse set of risks across financial, operational, regulatory, and market dimensions accompanies growth. Proactively managing these risks is central to safeguarding resilience, protecting shareholder value, and sustaining long-term competitiveness. The table below outlines the key risks identified in FY2025 together with the mitigation strategies in place:

Risk Category	Description of Risk	Mitigation Strategies
Currency Fluctuations	Around 48.13% of revenue derived from exports, while raw materials (coffee, sugar, dairy) are USD-priced. Exposure to MYR/USD volatility may impact profitability.	Maintain multi-currency accounts, natural hedging via export receipts, and close monitoring of FX exposure.
Raw Material Price Volatility	Volatility in commodity prices such as coffee,sugar,creamer etc.	Holding adequate stock levels and sourcing from multiple suppliers.
Regulatory & Compliance	Exposure to changing food safety, labelling, and halal requirements; tariff changes in export markets.	Continuous monitoring, maintaining JAKIM Halal certification, proactive alignment with export regulations.
Market Competition	Fragmented and price-sensitive premix industry with both local and international OEM players.	Differentiation through customised R&D, halal-certified operations, and long-term OEM partnerships.
Operational & Execution	New factory doubled capacity; risk of under-utilisation or quality issues during ramp-up.	Structured ramp-up plan, phased customer onboarding, automation and QA/QC enhancements.
Labour & Human Capital	Rising minimum wages and labour shortages; reliance on foreign labour.	Increased automation, workforce training, ESS implementation to align and retain talent.
Supply Chain & Logistics	Geopolitical tensions and shipping bottlenecks may disrupt export timelines.	Diversified export routes, buffer inventories, and flexible production scheduling.
Consumer Preferences	Shifts toward functional, plant-based, and health-oriented products may reduce demand for traditional premixes.	R&D investments in functional and plant-based premixes to stay ahead of trends.
Environmental & Sustainability	Pressure to reduce carbon footprint and adopt sustainable sourcing/ packaging.	Sustainable sourcing, energy-efficient equipment in new factory, updated sustainability targets aligned with global standards.
Governance & Cybersecurity	Growing exposure to cyber threats and need for robust governance as business scales.	Enhanced IT security systems, stricter data protection policies, and stronger internal controls to mitigate cyber risks and support robust governance.

CONCLUSION

FY2025 was a year of scale and ambition for Orgabio. Against a backdrop of steady GDP growth, easing inflation, a stronger ringgit, and accommodative policy support, the Group capitalised on favourable macro conditions to deliver sustained growth. The commissioning of its new factory increased production capacity and marked a step-up in operational scale, while an expanding export footprint and innovation pipeline reflected the Group's ambition to move up the value chain. Strengthened governance further underpinned this progress, positioning Orgabio to capture rising regional demand and create long-term shareholder value.

SUSTAINABILITY STATEMENTS

Orgabio Holdings Berhad ("Orgabio" or "the Group") is pleased to present its Sustainability Statement ("Statement") for the financial year ended 30 June 2025 ("FY2025"). Building on the foundations established in financial year ended 30 June 2024 ("FY2024"), this statement reflects our steadfast commitment to Environmental, Social, and Governance ("ESG") sustainability as we deepen the integration of these principles into our operational and strategic framework. Recognising the significant impact our business activities have on socio-economic and environmental landscapes, we remain dedicated to generating long-term sustainable value for stakeholders while embracing our responsibility towards a greener and more inclusive future.

As part of this ongoing journey, Orgabio has accelerated its efforts to embed ESG principles into corporate culture and decision-making processes. In FY2025, we introduced several new initiatives that reinforce and expand upon the commitments made in FY2024:

- **Expanding Capacity with Sustainable Operations:** Our new Semenyih factory, commissioned in FY2025, boosts capacity while integrating Industry 4.0 automation to enhance efficiency, cut waste, and promote sustainable production.
- **Environmental Stewardship through Renewable Energy:** In FY2025, solar panels were commissioned at the Semenyih factory, with HQ installation underway and targeted for completion in financial year ending 30 June 2026 ("FY2026"). This investment advances our shift away from non-renewable energy.
- **Governance Enhancements and ESG Integration:** In FY2025, the Group initiated an update to its Sustainability Policy, developing it into a broader Sustainability Framework & Policy. This ongoing effort builds on existing governance practices to further embed ESG considerations into decision-making.
- **Inclusive Economic Participation:** In FY2025, exports made up nearly half of revenue across more than 10 countries, while we continued supporting local communities through flexible jobs for women and stay-at-home mothers.
- **Commitment to Circular Practices:** Building on our 3R (Reduce, Reuse and Recycle) principles in FY2024, we continued promoting the use of FSC-certified paper to customers and consistently use 100% recycled material for all secondary and tertiary packaging, reinforcing our progress in sustainable sourcing and waste reduction.

Our Sustainability Statement underscores a proactive approach to managing economic, environmental, and social dimensions with greater transparency. We view sustainability as a continuous journey, reaffirming our commitment to global best practices, evolving strategies, and strengthening stakeholder trust.

SUSTAINABILITY STATEMENTS
(CONT'D)

REPORTING STANDARDS AND GOVERNANCE

The FY2025 Sustainability Statement adheres to the highest standards, including:

- Bursa Malaysia's Sustainability Reporting Guide issued by Bursa Malaysia
- The United Nations Sustainable Development Goals ("UN SDGs")
- Orgabio's Sustainability Policy

Our robust governance framework ensures diligent oversight and effective implementation of these policies. This structure underpins our sustainability roadmap, outlining our strategic goals and the methodologies to achieve them.

Scope and Boundary: This statement encompasses the period from 1 July 2024 to 30 June 2025, focusing on our Economic, Environmental, and Social ("EES") initiatives across all business activities of the Group. The data and insights presented are derived from our enhanced internal reporting processes and systems.

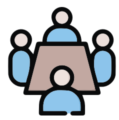
Governance Structure

At Orgabio, governance anchors our sustainability framework. We operate with integrity and comply with all key regulations, including Malaysia's Labour Law, the Anti-Bribery and Corruption Act ("ABC"), the Malaysian Anti-Corruption Commission ("MACC") Act, the Malaysian Code on Corporate Governance ("MCCG"), and the Occupational Safety and Health Act 1994 ("OSHA"). This reflects our commitment to accountability, transparency, and social responsibility.

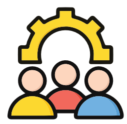
Board Oversight & Governance

Guided by the Board Charter and Terms of Reference, the Board of Directors provides oversight of material ESG issues, ensuring sustainability is embedded in strategy and decision-making. To drive this across all levels, Orgabio adopts a tiered governance structure as outlined below.

Board of Directors
Overall oversight of sustainability strategy



Management Team
Oversee implementation of sustainability initiatives and ESG considerations



Operational Teams
Execute sustainability strategies at operational level. reporting progress and challenges to Senior Management

External Stakeholders
Engage with Orgabio through feedback and participation in sustainability initiatives

Guided by the Board, sustainability is integrated across all levels of the organisation. Management, led by the Executive Chairman with support from Executive Directors and senior management, executes strategies and oversees ESG risks, including stakeholder engagement and materiality assessments to ensure relevance and impact.

Key Governance Policies

Orgabio upholds a strong governance framework guided by some key policies covering:

- **Board & Leadership** (Board Charter, Fit & Proper, Remuneration)
- **Ethics & Compliance** (Ethics & Compliance Whistleblowing, Anti-Bribery and Corruption)
- **Transparency & Risk** (Risk Management, External Auditors)
- **Sustainability, Diversity & Safety** (Diversity Policy, Safety & Health Policy, Sustainability Policy under refresh)

These policies collectively reinforce Orgabio's governance framework, promoting integrity, inclusivity, and stakeholder trust across the Group.

STAKEHOLDER ENGAGEMENT

The Board values the support of all stakeholders, whose input is central to long-term success. In FY2025, we maintained active engagement with customers, employees, regulators, suppliers, investors, and local communities, while also strengthening ties with international customers and distributors as exports contribute nearly half of revenue. By integrating feedback from both local and global stakeholders, we ensure our sustainability efforts remain relevant, transparent, and aligned with business objectives and stakeholder expectations.

Stakeholders	Engagement Channels	Focus Areas	Responses
Investors & Shareholders	AGM, reports, Bursa announcements, website, briefings, media	Growth, performance, returns, dividends, governance, compliance	Quarterly reporting, timely disclosures, audits
Customers (Domestic & International)	Website, feedback, distributor meets, events, reviews	Quality, safety, delivery, standards, compliance	Strong quality control, fair pricing, responsive service, distributor support
Suppliers	Supplier checks, meetings, procurement, contracts	Quality, reliability, fair pricing, partnerships	Audits, fair processes, on-time payments, ongoing engagement
Employees	Training, orientation, safety talks, welfare, surveys, appraisals	Career, pay, safety, inclusion	Upskilling, fair pay, whistleblowing, part-time job opportunity
Governments & Regulators	Inspections, meetings, seminars, policy alignment	Compliance, governance, ESG, transparency	Full compliance, proactive reporting, authority engagement
Media & Analysts	Media releases, interviews, briefings, events	Presence, performance, strategy	Regular updates, open communication
Local Communities	CSR, volunteering, events, jobs	Jobs, environment, social impact	Local hiring, part-time job, CSR programs

SUSTAINABILITY STATEMENTS (CONT'D)

FY2025 Highlights

Insights gained from our stakeholder engagements have directly informed our actions and priorities. The following FY2025 highlights reflect the progress we made across operations, governance, people, and community in response to stakeholder expectations:

- **Local Commitment:** Strengthened local hiring and sourcing, with over 90% of suppliers based in Malaysia and 100% local suppliers for packaging materials.
- **Renewable Energy Transition:** Commissioned solar panels at the new Semenyih factory, with HQ installation underway and targeted for FY2026.
- **Global Reach:** Sustained strong engagement with international customers and distributors, with exports contributing close to 50% of Group revenue.
- **Customer Focus:** Reinforced commitment to both domestic and international customers through consistent product quality, food safety, and service excellence.
- **Transparent Investor Relations:** Maintained clear communication via quarterly updates, media briefings, and regular disclosures.
- **People & Inclusivity:** Enhanced employee development and welfare with training, inclusivity initiatives, and part-time job opportunities for women and stay-at-home mothers.
- **Community Impact:** Strengthened support for local communities through CSR programmes, job creation, and cultural engagement activities.

MATERIALITY MATTERS AND SUSTAINABILITY COMMITMENTS

In FY2025, Orgabio reaffirmed its commitment to addressing material matters critical to stakeholders and long-term growth. Engagement with investors, customers, suppliers, employees, regulators, media, and local communities shaped our sustainability agenda, ensuring our strategies remain transparent, responsive, and aligned with both business objectives and stakeholder expectations.

The materiality matters identified through this process fall under **Economic, Environmental, and Social (EES)** pillars:

- **Economic:** Responsible procurement, supplier relationships, local hiring
- **Environmental:** GHG emissions, waste management, energy efficiency
- **Social:** Employee welfare, diversity & inclusion, occupational safety, community support

While governance is not listed as a material matter under Bursa's EES framework, it remains the foundation of our sustainability approach. Through strong board oversight, ethical business practices, compliance policies, and risk management processes, Orgabio ensures accountability, integrity, and transparency across all operations.

Alignment with the UN SDGs

Our materiality priorities are further aligned with the UN SDGs most relevant to our business:

- **SDG 3: Good Health & Well-being** – Safeguarding food safety, product quality, and workplace safety
- **SDG 5: Gender Equality** – Promoting inclusivity and leadership opportunities for women
- **SDG 7: Affordable & Clean Energy** – Transitioning to renewable energy and adopting energy-efficient systems
- **SDG 8: Decent Work & Economic Growth** – Creating local jobs, fair labour practices, and part-time work opportunities (including for stay-at-home mothers)
- **SDG 12: Responsible Consumption & Production** – Driving 3R initiatives, reducing waste, and using FSC-certified/recycled packaging materials

By integrating stakeholder priorities with global sustainability objectives, Orgabio ensures its initiatives address immediate business and community needs while delivering long-term value and supporting a more sustainable future.

Pillar	Materiality Matter	UN SDGs	Sustainability Activity (FY2025)
Economic	Responsible Procurement	**SDG 12 - Responsible Consumption & Production**	Maintained transparent procurement processes and engaged local suppliers.
	Supplier Relationships	**SDG 8 – Decent Work & Economic Growth**	Strengthened long-term partnerships, with >90% local suppliers and 100% local packaging suppliers.
	Local Hiring	**SDG 8 – Decent Work & Economic Growth**	Prioritised local recruitment, with 74% of workforce and majority of management roles filled by Malaysians.
Environmental	GHG Emissions	**SDG 7 – Affordable & Clean Energy**	Commissioned solar system at Semenyih factory; HQ installation in progress for FY2026.
	Waste Management	**SDG 12 – Responsible Consumption & Production**	Recycled >32,900 kg of waste and embedded 3R practices across operations.
	Energy Efficiency	**SDG 12 – Responsible Consumption & Production**	Will adopt Industry 4.0 automation and energy-saving technologies at new factory.
	Water Use	**SDG 6 – Clean Water & Sanitation**	Maintained efficient water use and complied with local water quality standards.
Social	Employee Welfare	**SDG 8 – Decent Work & Economic Growth**	Invested in continuous training, fair remuneration, and employee welfare initiatives.
	Diversity & Inclusion	**SDG 5 – Gender Equality**	Women represented 43% of total workforce and 73% of management roles.
	Occupational Safety	**SDG 3 – Good Health & Well-being**	Strengthened workplace safety with risk assessments, modern equipment, and awareness programmes; 6 workplace accidents in FY2025.
	Community Support	**SDG 8 – Decent Work & Economic Growth**	Supported local communities through CSR initiatives, job creation, and cultural engagement activities.

SUSTAINABILITY STATEMENTS
(CONT'D)

Sustainability Activities:

1) Economic

Responsible Procurement

We maintain transparent procurement practices and a strong commitment to ethical sourcing. In FY2025, all packaging materials were sourced from local suppliers, reinforcing accountability while contributing to Malaysia's domestic economy.

Supplier Relationships

Over 90% of our suppliers are based in Malaysia. We continue to cultivate long-term, resilient partnerships through fair dealings, timely engagement, and ongoing collaboration, ensuring quality, reliability, and mutual growth.

Local Hiring

Local talent remains at the heart of our operations, with 74% of employees and the majority of management positions held by Malaysians. To support inclusivity, Orgabio also offers part-time roles for stay-at-home mothers, promoting financial independence and greater community participation.

2) Environmental

GHG Emissions

In FY2025, we commissioned a solar system at the Semenyih factory, reducing reliance on non-renewable energy. Installation at our HQ is underway and targeted for completion in FY2026, further strengthening our transition to renewable energy sources.

Energy Efficiency

The new Semenyih facility is in the midst of being equipped with Industry 4.0 automation and energy-efficient technologies to optimise operations. Despite higher output and overall electricity usage, energy consumption per revenue improved significantly, from 0.0147 in FY2024 to 0.0124 in FY2025, demonstrating better efficiency.

	FY2023	FY2024	FY2025
Revenue (RM'000)	58,835	74,139	111,051
Electricity (RM'000)	503	528	694
Electricity Consumption (kWH)	1,037,756	1,086,939	1,381,121
Electricity Consumption (kWH per revenue (RM))	0.0176	0.0147	0.0124

Waste Management

We advanced our waste reduction efforts in FY2025 by recycling 39,941 kg of waste, up from 32,915 kg in FY2024. These efforts generated RM20,258.60 in value (vs RM15,170.40 previously) and reflect our commitment to the 3R principles. Additionally, we promote eco-friendly consumption by utilising sustainable materials, including Forest Stewardship Council ("FSC")-certified paper for our packaging, as well as recycled content in the production of our boards and cartons. By integrating these practices, Orgabio reduces its ecological footprint and advances its long-term environmental goals.

Recycled	FY2024	FY2025
Weight (kg)	32,915.00	39,941.00
Amount (RM)	15,170.40	20,258.60

Sustainability Activities (cont'd):

3) Social

Employee Welfare

At Orgabio, we place equal emphasis on employee well-being and a positive workplace culture. Beyond competitive remuneration and benefits, we foster camaraderie and morale through various programmes and events:

Category	Highlights (FY2025)
Employee Support	Financial aid for staff in need (e.g., home fire relief for employee in July 2024).
Recognition & Rewards	Monthly Award Programme for production and warehouse staff; Employee Referral Incentive (ongoing).
Team-building & Culture	Family Day with 100+ participants, Annual Dinner & CNY Celebration, Hari Raya celebration, Potluck party, Lion Dance, monthly birthday gatherings.

To support personal and professional growth, Orgabio invested in diverse training and development programmes in FY2025, equipping employees with skills in food safety, ESG, occupational health and safety, and digital systems. Induction programmes were also conducted regularly to onboard new employees. In total, **employees completed 200 hours of training in FY2025**, reflecting our strong commitment to continuous learning and workforce development.

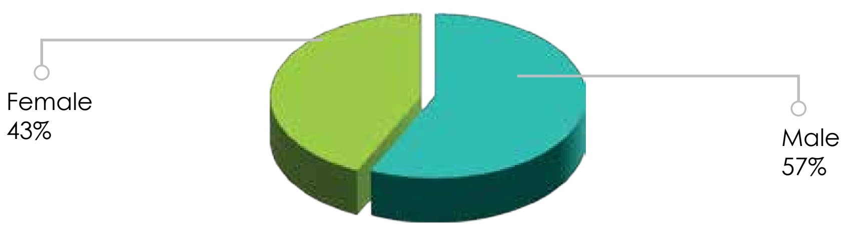
Category	Examples of Programmes
Food Safety	FSSC 22000 V6.0 Auditor & Awareness, GMP Transition, Food Labelling, Food Handling Training
ESG & Compliance	ETI Base Code, FTSE4Good Methodology, SMETA awareness
Occupational Safety	OSH Coordinator, SOLVE 4 SME workshops, Forklift Refresher Training
Digital Skills	Various digital programmes
General Development	Induction Training, HR Tax Strategies, Employee empowerment in food processing

Diversity & Inclusion

Diversity and gender equality remain central to our culture. In FY2025, women represented 43% of our total workforce and 73% of management and office roles. This balance enriches perspectives, strengthens decision-making, and fosters a more inclusive workplace culture.

Employee by gender	% of total employees	Number of Employees
Male	57%	97
Female	43%	72
	100%	169

Total Employees by Gender

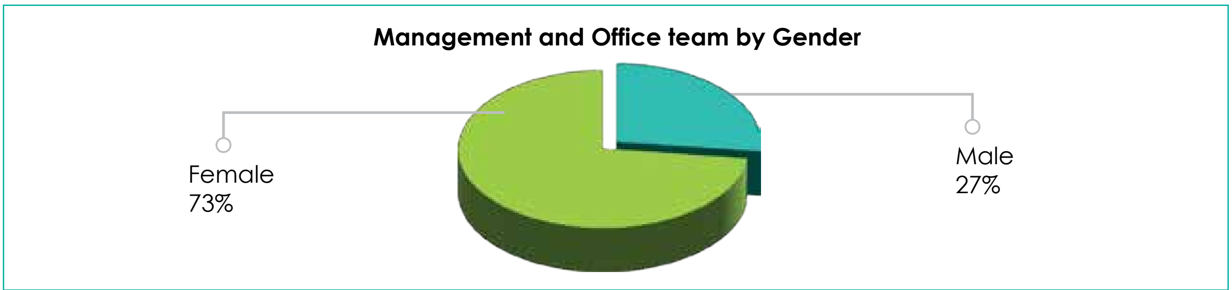


SUSTAINABILITY STATEMENTS
(CONT'D)

Sustainability Activities (cont'd):

3) Social (cont'd)

Management and Office team by gender	% of total employees	Number of Employees
Male	27%	15
Female	73%	40
Total	100%	55



Occupational Safety

Orgabio places strong emphasis on workplace safety through continuous risk assessments, safety briefings, and the use of modern equipment. In FY2025, six workplace accidents were recorded, highlighting areas for improvement and reinforcing the importance of our OHS programmes. In response, we enhanced safety awareness, training, and monitoring systems to further strengthen prevention measures.

Community Support

We remain committed to uplifting local communities through CSR initiatives, cultural engagement, and job creation. By aligning employment and sourcing practices with local needs, we contribute directly to community development and long-term resilience.

GOVERNANCE

Orgabio places governance at the core of its sustainability framework, ensuring integrity, accountability, and transparency across operations.

Ethical Business Practices: Our governance structure is anchored by the Code of Conduct, Anti-Bribery and Corruption Policy, and Whistleblowing Mechanism, which safeguard fairness and compliance at every level.

Certifications and Quality Assurance: We also uphold the highest standards of food safety and quality, maintaining internationally recognised certifications such as FSSC 22000, HACCP, GMP, HALAL, and MeSTI.

Together, these governance practices and certifications reinforce our commitment to consumer safety, regulatory compliance, and sustainable business, while ensuring Orgabio consistently delivers safe, reliable, and trusted products worldwide.

CONCLUSION

In FY2025, Orgabio advanced its sustainability journey across the three EES pillars: Economic, Environmental, and Social, supported by strong Governance. This integrated approach drives long-term business growth, environmental stewardship, and social inclusivity, underpinned by governance practices that ensure integrity, accountability, and transparency.

Aligned with the UN SDGs, our initiatives contribute to global priorities such as responsible consumption, climate action, gender equality, and community empowerment. We recognise sustainability as an ongoing journey of learning and improvement, and moving forward, Orgabio will continue deepening stakeholder engagement, innovating responsibly, and aligning with international best practices to strengthen impact, deliver lasting value, and build a more sustainable and inclusive future.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

The Board of Directors ("the Board") of Orgabio Holdings Berhad ("Orgabio" or "the Company") recognises and is committed to ensuring the importance of good Corporate Governance ("CG") is being practised by the Company and the subsidiaries ("Group" or "Orgabio Group") to safeguard stakeholders' interests as well as enhancing shareholders' value.

This Corporate Governance Overview Statement ("CGOS") sets out the manner in which the Group has applied and the extent of compliance with principles and recommendations as set out in the Malaysian Code on Corporate Governance ("MCCG"), the relevant chapters of the ACE Market Listing Requirements ("Listing Requirements") of Bursa Malaysia Securities Berhad ("Bursa Securities") on CG and all applicable laws and regulations throughout the financial year ended 30 June 2025 ("FY2025").

The CGOS is supplemented with a Corporate Governance Report ("CG Report"), in accordance with Rule 15.25 of the Listing Requirements, and it provides an insight into how the Company maps the application of the Company's CG practice during the FY2025 against MCCG.

The CGOS shall be read together with the CG Report, available on the Company's website at www.orgabio.com.

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS

PART 1 – BOARD RESPONSIBILITIES

1. BOARD'S LEADERSHIP ON OBJECTIVES AND GOALS

1.1 Functions, Roles and Responsibilities of the Board

The Board leads Orgabio and plays a strategic role in overseeing the Group's objectives, direction, goals and overall corporate governance to ensure that the strategic plans of the Group are implemented and accountability is monitored well.

The following are the key matters of the Company reserved for the Board's approval:

- to review and adopt strategic plans, addressing the sustainability of the Group's business;
- to oversee the conduct of the Group's businesses and evaluate whether or not the businesses are being properly managed;
- to identify principal business risks faced by the Group and ensure the implementation of appropriate systems to manage these risks;
- to consider and implement succession planning, including appointing, training, fixing the compensation of and, where appropriate, replacing members of the Board and Senior Management;
- to develop and implement an investor relations programme or shareholder communications policy for the Company;
- to review the adequacy and the integrity of the Group's internal control systems and management information systems, including systems for compliance with applicable laws, regulations, rules, directives and guidelines;
- to promote good corporate governance culture together with Senior Management within the Company for reinforcing ethical, prudent and professional behaviour; and
- to review, challenge and decide on Management's critical proposals for the Company, and oversee its implementation by Management.

The Board reserves certain powers for itself and has delegated certain matters, such as the day-to-day management of the Group to the Executive Directors. The Independent Non-Executive Directors are responsible for bringing independent judgement and scrutiny to decisions taken by the Board and providing objective challenges to Management.

The Independent Non-Executive Directors do not participate in the day-to-day management of the Group and do not engage in any business dealings or other relationships with the Group. In this manner, the Independent Non-Executive Directors fulfil a crucial corporate accountability role as they provide independent and objective views, opinions and judgments on issues being deliberated and act in the best interest of the Group, its stakeholders and shareholders, including minority shareholders. There is a schedule of key matters reserved to the Board for its deliberation and decision to ensure the direction and control of the Group are in its hands.

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

PART 1 – BOARD RESPONSIBILITIES (CONT'D)

1. BOARD'S LEADERSHIP ON OBJECTIVES AND GOALS (CONT'D)

1.2 Board Committees

In order to discharge its stewardship role effectively, the Board has established and approved the respective Terms of Reference ("ToR") for the relevant Board Committees, where specific powers of the Board are delegated to the relevant Board Committees. The Board Committees include the following:

- Audit and Risk Management Committee ("ARMC"); and
- Nomination and Remuneration Committee ("NRC").

Although specific powers are delegated to the Board Committees, the Board continues to keep itself abreast of the actions and decisions taken by each Board Committee, including key issues via reports by the Chairman and/or Chairperson of each of the Board Committees, as well as the tabling of minutes of all Board Committee meetings, to the Board at Board meetings. The Board reviews the respective Board Committees' authority and TOR from time to time to ensure their relevance and enhance its efficiency. The ultimate responsibility for the final decision on all matters, however, lies with the Board as a whole.

The TOR of each Board Committee, as approved by the Board, is available on the Company's corporate website at www.orgabio.com.

1.3 The Chairman of the Board

The Board is currently chaired by Mr Ean Yong Hian Wah, the Executive Chairman of the Company. The Board of the Company, notwithstanding that the Chairman is an Executive Director, is of the opinion that the element of independence which currently exists is adequate to ensure that there is a balance of power and authority in the Board. In addition, the presence of the 3 Independent Directors from a total of the 7 Board members is sufficient to provide the necessary checks and balances on the decision-making process of the Board.

The Chairman is responsible for the Board's effectiveness and conduct, implementing the Group's policies and business plans with the assistance of the Executive Directors. The Chairman also promotes an open environment for debate and ensures effective contributions from the Independent Non-Executive Directors. He also exercises control over the quality, quantity and timeliness of information flow between the Board and Management. Together with the Independent Non-Executive Directors, he leads the discussion on the strategies and policies recommended by the Management.

At a general meeting, the Chairman plays a role in fostering constructive dialogue between shareholders, the Board and Management.

In line with the recommendation of the MCCG, the Chairman is not a member of any of the Board Committees. This is to ensure that checks and balances, as well as objectivity, will not be influenced by the Chairman of the Board, who also sits on Board Committee(s).

1.4 Separation of Roles of the Chairman and Chief Executive Officer ("CEO")

To foster a strong governance culture in the Group and to ensure a balance of power and authority, the roles of the Chairman and CEO are strictly separated. The Company practices a division of responsibilities between the Chairman and the CEO. This is also to maintain effective supervision and accountability of the Board and Executive Management. The Chairman is responsible for Board effectiveness and ensuring that the conduct and working of the Board is in an orderly and effective manner, while the Executive Directors and CEO take on the primary responsibility of managing the Group's businesses and resources, as well as overseeing and managing the day-to-day operations of the Group.

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

PART 1 – BOARD RESPONSIBILITIES (CONT'D)

1. BOARD'S LEADERSHIP ON OBJECTIVES AND GOALS (CONT'D)

1.5 Qualified and Competent Company Secretaries

The Company Secretaries of Orgabio have the requisite credentials and are competent and suitably qualified to act as company secretaries under Section 235(2) of the Companies Act 2016 ("the Act"). The Board is satisfied with the performance and support rendered by the Company Secretaries to the Board in the discharge of their functions. The Company Secretaries play an advisory role to the Board in relation to the Company's Constitution, the Board's policies and procedures and compliance with the relevant regulatory requirements, codes or guidance and legislation.

The Company Secretaries support the Board by ensuring that all Board meetings are properly conducted and adhere to the Board's policies and procedures, rules, relevant laws and best practices on CG and deliberations at the Board and Board Committee meetings, as well as follow-up on matters arising are well captured and recorded. The Company Secretaries also keep the Board updated on changes in the Listing Requirements of Bursa Securities and directives issued by the regulatory authorities, and the resultant implications to the Company and the Directors in relation to their duties and responsibilities.

The Company Secretaries constantly keep themselves abreast of the evolving capital market environment, regulatory changes and developments in CG through continuous training.

PART II – BOARD COMPOSITION

2. BOARD'S OBJECTIVITY

2.1 Composition of the Board

The Company is led by an experienced Board consisting of individuals with appropriate knowledge and skills to enhance the growth of the Group's business with good corporate governance.

The current Board comprises 7 members, comprising an Executive Chairman, an Executive Deputy Chairman, 2 Executive Directors and 3 Independent Non-Executive Directors. In this respect, the Board complies with the requirement of the Listing Requirements for Independent Non-Executive Directors to make up at least 1/3 of the Board membership. In the event of any vacancy in the Board resulting in non-compliance with the Listing Requirements, the Board shall fill the vacancy within 3 months from the date of that event.

The Board views the present number of its Independent Directors as ideal to provide the necessary checks and balances to the Board's decision-making process. There is a good mix of skills and core competencies in the current Board membership. The Board is of the opinion that the existing 3 Independent Non-Executive Directors, with their extensive knowledge and experience, would be able to represent the investment of the public and the minority shareholders. The Board is, however, open to board changes as and when appropriate. The profile of each Director is set out on pages 4 to 10 of this Annual Report.

The Board has not nominated a Senior Independent Non-Executive Director to whom concerns may be conveyed, as the Board is of the opinion that, given the strong independent element of the Board, any concern regarding the Group may be conveyed by shareholders or investors to any of the Independent Directors at the following address and such concerns will be reviewed and addressed by the Board accordingly:

Orgabio Holdings Berhad
Lot 83, Jalan Kesuma 2/3, Phase 5D, Bandar Tasik Kesuma Techno Park, 43700 Beranang, Selangor
Email: enquiry@orgabio.com

CORPORATE GOVERNANCE OVERVIEW STATEMENT
(CONT'D)

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

PART II – BOARD COMPOSITION (CONT'D)

2. BOARD'S OBJECTIVITY (CONT'D)

2.2 Tenure of Independent Directors

As of FY2025, none of the Independent Directors has reached 9 years of service since their appointment as Independent Directors.

In line with the MCCG, the Board has adopted the 9 years policy for Independent Directors. Upon completion of the 9 years, an Independent Director may continue to serve on the Board, subject to the re-designation of the said person as a Non-Independent Director. In the event the Board intends to retain such Director as an Independent Director after the latter has served accumulative term of 9 years, the Board will justify the decision and seek annual shareholders' approval through a two-tier voting process.

2.3 Gender Diversity Policy

The Board is aware of the importance of boardroom diversity and is supportive of the recommendation of MCCG to the establishment of boardroom and workforce gender diversity policy. The Board has adopted the Board Diversity Policy, which sets out the Company's approach to diversity on the Board. The Board, together with the NRC, will assess and evaluate current diversity levels, identify and analyse gaps and criteria for new board appointments, and thereafter recommend the strategies, objectives, targets and practical goals against an indicative time frame in order to maintain an appropriate range and balance of skills, experience and background on the Board. The Group will evaluate the suitability of candidates as a new Board member based on the candidates' competency, skills, character, time commitment, knowledge, experience and other qualities in meeting the needs of the Group, regardless of gender. Equal opportunity is given and does not practice discrimination of any form, whether based on age, gender, race or religion, throughout the organisation.

As of FY2025, our Board comprises 2 female Directors, representing approximately 28.57% of the total number of the Board. In line with the MCCG of at least 30% representation of women on Boards, the Board will evaluate and match the criteria of the potential candidate, as well as consider the appointment of more female directors onto the Board in future to bring about a more diverse perspective.

2.4 Diverse Board and Senior Management

The Group practices equal opportunity and no discrimination of any form, whether based on age, gender, race or religion, throughout the organisation. The Board and Management also believe the participation of women in decision-making positions should not be focused on board positions alone, but should be broadened to include members of Senior Management, as the same benefits apply.

2.5 Board Appointment Process

The Group has in place a formal and transparent procedure for the appointment of new directors to the Board. The Board had entrusted NRC to identify and nominate suitable candidates for appointments to the Board for approval, either to fill vacancies or as an addition to meet the changing needs of the Group. The NRC may engage professional recruitment or from recommendations by existing Board members, to search for suitable candidates subject to approval by the Chairman or the Board, depending on the quantum of the fees involved.

Before recommending an appointment to the Board, the NRC will undertake a comprehensive evaluation and assessment of the candidates in accordance with the criteria as set out in the Directors' Fit & Proper Policy adopted by the Group. The NRC also takes into account the Group's business and matches the capabilities and contribution expected for a particular appointment. In the selection of Board candidates, the NRC takes into account the mix of skills, competencies, experience, integrity, personal attributes and time commitment required to effectively discharge his/her role as a director. The NRC shall ensure that the Board has the right balance of skills, experience, independence and business knowledge necessary to discharge its responsibilities in keeping with the highest standards of governance.

There were no Directors being sourced and appointed during the financial year.

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

PART II – BOARD COMPOSITION (CONT'D)

2. BOARD'S OBJECTIVITY (CONT'D)

2.6 Re-Election of Directors

The procedure for the re-election of Directors by rotation is set out in the Company's Constitution. Pursuant to the Company's Constitution, all Directors who are appointed by the Board during the year are subject to re-election by shareholders at the first meeting after their appointment. The Company's Constitution also provides that at least 1/3 of the remaining Directors are subject to re-election by rotation at each Annual General Meeting, and retiring Directors can offer themselves for re-election. All Directors shall retire from office at least once every 3 years, but shall be eligible for re-election.

The NRC would carry out a formal assessment evaluation on the performance as well as identifying any gaps or areas of improvement of the individual Directors, Board and Board Committee annually. The NRC also would identify the Directors to be retired ("Retiring Directors") by rotation in accordance with the Constitution of the Company and assess the Retiring Directors' eligibility for re-election by considering their competencies, time commitment, contribution and their ability to act in the best interest of the Company. Based on the satisfactory evaluation of the respective Retiring Director's performance and contributions to the Board, the NRC will then recommend to the Board the re-election of the Retiring Directors at the Annual General Meeting of the Company.

For the forthcoming Annual General Meeting, the following Directors are standing for re-election as Directors of the Company pursuant to the following clauses of the Company's Constitution and are being eligible have offered themselves for re-election in accordance with the Company's Constitution:

i) Mr Ean Yong Hien Voon (Clause 115);
ii) Mr Ean Yong Hen Loen (Clause 115); and
iii) Ms Phang Sze Fui (Clause 115).

(collectively referred to as "Retiring Directors")

For the purpose of determining the eligibility of the Retiring Directors to stand for re-election at the Annual General Meeting, the Board, through the NRC, had assessed the Retiring Directors and considered the following:

i) The Retiring Directors' performance and contribution;
ii) The Retiring Directors' skills, experience and strengths in qualities; and
iii) The Retiring Directors' ability to act in the best interest of the Company in decision-making.

Upon deliberation, the Board (except for the Retiring Directors who had abstained from deliberations and decisions on their own eligibility to stand for re-election at the relevant Board and Committees meetings) collectively agreed that the Retiring Directors meet the criteria of character, experience, integrity, competence and time commitment to effectively discharge their respective roles as Directors of the Company and recommended the Retiring Directors be re-elected as the Directors of the Company, subject to the shareholders' approval at the forthcoming Annual General Meeting.

CORPORATE GOVERNANCE OVERVIEW STATEMENT
(CONT'D)

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

PART II – BOARD COMPOSITION (CONT'D)

2. BOARD'S OBJECTIVITY (CONT'D)

2.7 Nomination and Remuneration Committee

In line with the Listing Requirements, the Board has established the NRC, which is comprised exclusively of Independent Non-Executive Directors, with the responsibilities of assessing the balanced composition of Board members, nominating the proposed Board member by looking into his/her skills and expertise for contribution to the Company on an ongoing basis. At the same time, the NRC is authorised by the Board to establish a formal and transparent procedure for developing policy on executive remuneration and for fixing the remuneration packages of individual Directors.

The ToR of the NRC can be viewed on the Company's website at www.orgabio.com.

The present members of the NRC of the Company are:

Designation	Name	Directorship
Chairperson	Tay Bee Koo	Independent Non-Executive Director
Member	Dato' Seri Chan Kong Yew	Independent Non-Executive Director
Member	Phang Sze Fui	Independent Non-Executive Director

The activities undertaken by the NRC during the financial year under review are as follows:

- Reviewed the structure, size and diversity (including without limitation, gender, age, cultural and educational background, ethnicity, professional experience, skills, knowledge and length of service) of the Board;
- Undertook annual assessment of its Independent Directors;
- Reviewed the performance of the Board as a whole, the Board Committees and each director;
- Reviewed and recommended the retirement and re-election of Directors in accordance with the Company's Constitution;
- Reviewed and recommended the payment of Directors' fees and other benefits payable to Directors;
- Reviewed and recommended the payment of bonuses and revision of the remuneration of the Executive Directors and Senior Management of the Company;
- Reviewed and recommended the Key Performance Indicators for the Executive Directors and Senior Management and Succession Planning of the Group;
- Reviewed and recommended the appointment of Madam Tay Bee Koo as an additional member of the NRC and ARMC;
- Reviewed and recommended the establishment of the ESS Committee; and
- Reviewed and recommended any modifications and/or amendments to the terms of reference of the NRC and other policies.

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

PART II – BOARD COMPOSITION (CONT'D)

3. BOARD EFFECTIVENESS

3.1 Annual Evaluation

The Board, through the NRC and facilitated by the Company Secretaries, will conduct an annual assessment to evaluate the performance of the Board, its Board Committees and each director, as well as identify any gaps or areas of improvement.

The annual assessment will be conducted internally through a questionnaire and by way of a self and peer assessment approach on an annual basis, focusing on maximising the effectiveness and performance of the Board. The Board did not engage any external party to undertake an independent assessment of the Directors. A summary of the results and all feedback received was tabled to the NRC for deliberation before appropriate action plans were recommended to the Board for further discussion and approval.

The criteria used by the NRC in evaluating the performance of an individual include contribution to interaction, integrity, competency and time commitment of the members of the Board and Board Committees in discharging their duties.

From the annual assessment and review conducted for FY2025, the NRC was satisfied that all the Directors possess sufficient qualifications to remain on the Board. Save for the NRC members who are also members of the Board and have abstained from assessing their own performance as Director of the Company, each of the NRC members views that all the Directors have good personal attributes and possess sufficient experience and knowledge in various fields that are vital to the Company's industry.

As for the Board evaluation, the NRC agreed that all the Directors have discharged their stewardship duties and responsibilities towards the Company as a Director effectively. The NRC further concluded that the Board and Board Committees were functioning effectively as a whole with a high level of compliance and integrity.

3.2 Annual Assessment of Independence

The NRC will conduct annual assessments on an annual basis, and the criteria for assessment cover areas such as contributions to interaction, roles and responsibilities and quality of input to enhance the Board's effectiveness. The independence of Independent Directors was assessed based on their relationship with the Group and their involvement in any significant transactions with the Group, including their ability to exercise independent judgment at all times and based on the criteria set out in the Listing Requirements of Bursa Securities.

From the annual assessment and review conducted for FY2025, the NRC was satisfied that all the Independent Directors are independent of Management and free from any business or other relationship which could interfere with the exercise of independent judgment, objectivity or the ability to act in the best interests of the Company. Additionally, each of the Independent Directors has provided an annual confirmation of their independence to the NRC and the Board.

CORPORATE GOVERNANCE OVERVIEW STATEMENT
(CONT'D)

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

PART II – BOARD COMPOSITION (CONT'D)

3. BOARD EFFECTIVENESS

3.3 Supply and Access to Information

All Directors have direct access to the Management and have unrestricted access to any information relating to the Group to enable them to discharge their duties. The Directors also have direct access to the advice and services of the Company Secretaries and are regularly updated on the new statutory and regulatory requirements relating to the duties and responsibilities of the Directors.

Prior to the Board meetings, the agenda for each meeting, together with a full set of the board papers containing the information relevant to the business of the meetings, is circulated to the Directors at least five (5) days before the meeting. The Directors may also interact directly with the Management, or request further explanation, information or updates on any aspect of the Company's operations or business concerns from them.

When necessary, the Directors may whether as a full Board or in their individual capacity, seek independent professional advice, including the internal and external auditors, at the Company's expense to enable the Directors to discharge their duties with adequate knowledge on the matters being deliberated, subject to approval by the Chairman of the Board, and depending on the quantum of the fees involved.

3.4 Board Meetings

The Board schedules meetings on a quarterly basis, and additional meetings which require the Board's deliberation and approval will be convened in between the scheduled meetings as and when necessary. A pre-scheduled meetings calendar of the year will be circulated to all the Board members at the beginning of each calendar year to facilitate the Directors in planning and incorporating the said meetings into their respective schedules. At the end of each Board and Board Committees meeting, the date of the next meeting is to be reconfirmed by the Directors.

In the intervals between Board meetings, for exceptional matters requiring urgent Board decisions, approvals will be obtained via circular resolutions, which are supported with information necessary for an informed decision.

The Chairman of the meeting is responsible for ensuring that robust and vigorous deliberations at Board and Board Committee meetings and opportunities for all Directors to participate and contribute to the decision-making process, as well as ensuring that the process of constructive and healthy dialogue is achieved.

The deliberations of the Board and Board Committees in terms of the issues discussed during the meetings and the Board's conclusions in discharging its duties and responsibilities are recorded in the minutes of meetings by the Company Secretaries. Minutes of meetings are circulated and confirmed as a correct record by the Board and Board Committees at the next meeting. The Directors may request clarification or make comments on the minutes prior to their confirmation.

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

PART II – BOARD COMPOSITION (CONT'D)

3. BOARD EFFECTIVENESS (CONT'D)

3.4 Board Meetings (Cont'd)

The Board and Board Committees have discharged their roles and responsibilities by attending the Board and Board Committees meetings held in FY2025. The Board is satisfied with the level of time commitment given by the Directors in carrying out their responsibilities, which is evidenced by the attendance record of the Directors set out in the table below:

	Attendance		
Name of Directors	**Board**	**ARMC**	**NRC**
Ean Yong Hian Wah	5/5	-	-
Dato' Ean Yong Tin Sin	5/5	-	-
Ean Yong Hien Voon	5/5	-	-
Ean Yong Hen Loen	5/5	-	-
Dato' Seri Chan Kong Yew	4/5	4/5	2/2
Dr. Teh Chee Ghee *(Retired on 28 November 2024)*	2/2	2/2	1/1
Phang Sze Fui	5/5	5/5	2/2
Tay Bee Koo	5/5	3/3	1/1

3.5 Board Commitment

Notwithstanding that no specific quantum of time has been fixed, each member of the Board is expected to devote sufficient time and attention to the affairs of the Company. Each Board member is expected to achieve at least 50% attendance of total Board Meetings held in any applicable financial year with appropriate leave of absence and be notified to the Chairman and/or Company Secretaries, where applicable.

Any Director is, while holding office, at liberty to accept other Board appointment(s) in other companies so long as the appointment is not in conflict with the Company's business and does not affect the discharge of his/her duty as a Director of the Company. Before the acceptance of new Board appointment(s) in other companies and/or Public Listed Companies ("PLCs"), the Directors are to notify the Chairman and/or the Company Secretaries. To ensure the Directors have the time to focus and fulfill their roles and responsibilities effectively, 1 criterion as agreed by the Board is that they must not hold directorships at more than 5 PLCs (as prescribed in Rule 15.06 of the Listing Requirements).

3.6 Directors' Training

All Directors appointed to the Board have undergone the Mandatory Accreditation Programme ("MAP") prescribed by Bursa Securities. Although the Board does not have a policy requiring each Director to attend a specific number and types of training sessions each year, the Directors are encouraged to attend continuous education programmes/seminars/conferences and shall as such receive further training from time to time to keep themselves abreast of the latest development in statutory laws, regulations and best practices, where appropriate, in line with the changing business environment and enhance their business acumen and professionalism in discharging their duties to the Group.

CORPORATE GOVERNANCE OVERVIEW STATEMENT
(CONT'D)

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

PART II – BOARD COMPOSITION (CONT'D)

3. BOARD EFFECTIVENESS (CONT'D)

3.6 Directors' Training (Cont'd)

Details of seminars/conferences/training programmes attended by the Board members during the financial year as listed below:

Board members	Courses/Training Programmes Attended
Ean Yong Hian Wah	• Kursus Corporate Directors' Leadership and Integrity (CDLI) Siri 3/2025
Dato' Ean Yong Tin Sin	• Intelligent Drive, Future Thrive:AGV & AMR Robotic Automation and AI Reshaping The New Ecosystem of Manufacturing
Ean Yong Hien Voon	• Seminar E-Invois Hasil bersama PKS • Pronto Tech update 2025
Ean Yong Hen Loen	• FSSC 22000 V6.0 Transition and Awareness Course • MS 1514:2022 GMP Transition and Awareness Course
Dato' Seri Chan Kong Yew	• Listing Special Purpose Acquisition Company (SPACs) on the HKEX • HKEX Consultation on Changes to Corporate Governance Code and Listing Rules • 2024 Insider Dealing in Hong Kong - Overview & Update • NTW 2025: Logistics Unboxed-Empowering Workforce Beyond Borders
Phang Sze Fui	• Mandatory Accreditation Programme Part II: Leading for Impact (LIP)
Tay Bee Koo	• YYC Tax Seminar organised by KLSCCCI • MRCA - MIRF Retail Conference and Seminar 2024 • ACCCIM Power Chat - CEO of the Inland Revenue, Datuk Dr.Abu Tariq Jamaluddin • MRCA Meet - Rise Like a Champion • ACCCIM -World Chinese Entreprenuer Conference • Bursa Malaysia- Building Sustainable Credibility: Assurance, Greenwashing and The Rise Of Green-Hushing" programme • MRCA - Think Pink , Think Life conference • Board Ethics, Growing Concerns Fom The New Tech, Stake Holders Interest and Conflicts of Interest (ICDM) • Bursa Training - Rong The Bell for Climate • Bursa Training Sustainability Disclosure • KLSCCCI Council Brain Storming Day • Bursa PLCs IR4U Capacity Building? • Greet and Meet Sri Lanka High Commission • ACCCIM Hosting Anwar Ibrahim, PM meet and Lunch, Shangri-la • MIDF - Malaysia Smart Manufacturing Award Meet-up and Networking • Mandatory Accreditation Programme Part II: Leading for Impact (LIP) • Bursa Training The journey to AI Age, Crowne Plaza • Sasana Symposium 2025 Bank Negara • MRCA Women in Retail World Leadership Summit, MITEC

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

PART II – BOARD COMPOSITION (CONT'D)

3. BOARD EFFECTIVENESS (CONT'D)

3.6 Directors' Training (Cont'd)

The Board will continue to 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 discharge their duties effectively.

In addition to the above, the Directors will be updated on recent developments in the areas of statutory and regulatory requirements from the briefing by the External Auditors, the Internal Auditors and Company Secretaries during the Board and Board Committees meetings.

3.7 Conflict of Interest and Related Party Transactions

To assure accountability and prevent conflict of interest in relation to issues that come before the Board, the Directors are reminded by the Company Secretaries of their statutory duties and responsibilities and are provided with updates on any changes thereon. Hence, all related party transactions and/or potential conflict of interest situations (if any) will be submitted to the ARMC for review on a quarterly basis.

The Directors further acknowledge that they are also required to abstain from deliberation and voting on relevant resolutions in which they have an interest at the Board or any general meeting convened. In the event a corporate proposal is required to be approved by shareholders, the interested Directors will abstain from voting in respect of their shareholdings and will further undertake to ensure that persons connected to them will similarly abstain from voting on the resolutions.

During the financial year under review, the ARMC and the Board have not received any reports from the Directors or the chief executive of the Company relating to conflicts of interest or potential conflicts of interest situations, including interests in any competing business, that they have with the Company or its subsidiaries.

4. ETHICAL AND PROCEDURAL STANDARDS

4.1 Board Charter

As part of the governance process, the Board has formalised and adopted the Board Charter. This Board Charter sets out the composition and balance, roles and responsibilities, operation and processes of the Board and is to ensure that all Board members acting on behalf of the Company are aware of their duties and responsibilities as Board members.

The Board will review and update its Board Charter regularly to keep itself up to date with new changes in regulations and best practices and to ensure its effectiveness and relevance to the Board's objectives. Any subsequent amendment to the Board Charter will be approved by the Board. The Board Charter is available on the Company's corporate website at www.orgabio.com.

4.2 Code of Business Conduct and Ethics Policy

The Company has adopted the Code of Business Conduct and Ethics Policy, which requires all officers and employees to observe high standards of business and personal ethics in carrying out duties and responsibilities. As employers and representatives of Orgabio, or any of its subsidiaries, they must practice honesty and integrity in fulfilling their duties and responsibilities, and comply with all applicable laws and regulations. It is thus the responsibility of all officers and employees to comply with the said policy and to report violations or suspected violations thereto.

The Code of Business Conduct and Ethics Policy are accessible by the public through the Company's corporate website at www.orgabio.com.

CORPORATE GOVERNANCE OVERVIEW STATEMENT
(CONT'D)

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

PART II – BOARD COMPOSITION (CONT'D)

4. ETHICAL AND PROCEDURAL STANDARDS (CONT'D)

4.3 Ethics and Compliance Whistleblowing Policy and Procedures

The Board has formalised the Ethics and Compliance Whistleblowing Policy and Procedures, with the aim of providing an avenue for raising concerns related to a possible breach of business conduct, non-compliance with laws and regulatory requirements, as well as other malpractices. The policy is a specific means by which an employee can exercise their responsibility to report or disclose through established channels, their legitimate concerns regarding any unethical conduct, illegal acts or failure to comply with the Company's policies and regulatory requirements responsibly and sensibly.

The Ethics and Compliance Whistleblowing Policy and Procedures is accessible by the public through the Company's corporate website at www.orgabio.com.

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

In line with the amendments to the Malaysian Anti-Corruption Commission Act 2009 to incorporate a new Section 17A on corporate liability for corruption which took effect on 1 June 2020, the Group had adopted the ABC Policy which set out the Group's responsibilities in providing principles, guidelines and recommendation to the employees on the procedures to deal with solicitation, bribery and corruption that could possibly arise on the business dealing and operation activities.

The Company had also conducted briefings and training to employees of the Group to create awareness on the ABC Policy to foster commitment of the employees in instilling the spirit of integrity and avoiding all forms of corruption practices within the organisation.

The ABC Policy is accessible by the public through the Company's corporate website at www.orgabio.com.

4.5 Sustainability Policy

Orgabio Group is committed to adhering to all standards of upright business conduct through integrity and transparency with a constant and growing progression towards excellence in every area of business conduct. To this end, the Board has in place a Sustainability Policy to embed the principles of sustainability into the Group's business operations.

The policy outlines the general principles and structures of the foundations that govern the sustainability strategy of the Group to ensure that all its corporate activities and businesses are carried out while enhancing the sustainable creation of value for shareholders and taking into account the other stakeholders related to its business activities, natural resources, society and neighbouring communities, promoting the values of sustainability, integration and dynamism, favouring the achievement of the sustainable development goals.

The Board fulfils its responsibilities by delegating to the Senior Management. The Senior Management is responsible for implementing, overseeing and addressing all sustainability-related issues from stakeholders and updating the Board on the Group's sustainability management performance, key material issues identified by stakeholders and planned follow-up measures.

The Sustainability Policy is accessible on the Company's corporate website at www.orgabio.com.

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

PART II – BOARD COMPOSITION (CONT'D)

4. ETHICAL AND PROCEDURAL STANDARDS (CONT'D)

4.6 Directors' Fit and Proper Policy

The Board has established the Directors' Fit and Proper Policy to ensure that any person to be appointed or elected/re-elected as a Director of the Group shall possess the necessary quality and character as well as integrity, competency and commitment to enable the discharge of the responsibilities required of the appointed position in the most effective manner. The Directors' Fit and Proper Policy is accessible on the Company's corporate website at www.orgabio.com.

4.7 Conflict of Interest Policy for Directors

The Board has established the Conflict of Interest Policy for Directors, to ensure that actual, potential and perceived conflicts of interest are effectively identified and managed and to provide guidance on how to deal with conflicts of interest situations as they arise. The Conflict of Interest Policy for Directors is accessible on the Company's website at www.orgabio.com.

PART III - REMUNERATION

5. LEVEL AND COMPOSITION OF REMUNERATION

5.1 Remuneration Policy

The Board has adopted a Remuneration Policy to ensure the payment of equitable, competitive remuneration to the Directors and Senior Management of the Company, which is based on individual performance, the Company's benchmark, industry practices and performance of the Company as a whole.

The NRC's principal objective is to evaluate, deliberate and recommend to the Board a remuneration policy for Executive Directors that is fairly guided by market norms and industry practice. The NRC also recommends the Executive Directors' remuneration and benefits based on their individual performances and that of the Group.

The determination of the remuneration for Non-Executive Directors is a matter of the Board as a whole. The level of remuneration for Non-Executive Directors reflects the amount paid by other comparable organisations, adjusted for the experience and levels of responsibilities undertaken by the particular Non-Executive Directors concerned. The remuneration package of Non-Executive Directors will be a matter to be deliberated by the Board, with the Director concerned abstaining from deliberations and voting on deliberations in respect of his individual remuneration. In addition, the Company also reimburses reasonable out-of-pocket expenses incurred by all the Non-Executive Directors in the course of their duties as Directors of the Company. The aggregate annual Directors' fees and other benefits payable are to be approved by shareholders at the Annual General Meeting based on recommendations of the Board.

The Remuneration Policy is reviewed by the NRC and the Board periodically, when necessary. The Remuneration Policy is available on the Company's corporate website at www.orgabio.com.

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

PART III - REMUNERATION (CONT'D)

6. REMUNERATION OF DIRECTORS AND SENIOR MANAGEMENT

6.1 Details of Directors' Remuneration

The details of the Directors' remuneration comprising remuneration received/receivable from the Company and its subsidiaries during FY2025 are as follows:

The Company

Name	Fees RM'000	Salaries RM'000	Bonuses RM'000	Allowances RM'000	Benefits in Kind RM'000	Other Emoluments RM'000	Total RM'000
Ean Yong Hian Wah	60	-	-	2	-	-	62
Dato' Ean Yong Tin Sin	-	-	-	-	-	-	-
Ean Yong Hien Voon	-	-	-	-	-	-	-
Ean Yong Hen Loen	-	-	-	-	-	-	-
Dato' Seri Chan Kong Yew	60	-	-	2	-	-	62
Dr. Teh Chee Ghee *(Retired on 28 November 2024)*	27	-	-	-	-	-	27
Phang Sze Fui	60	-	-	2	-	-	62
Tay Bee Koo	60	-	-	2	-	-	62
Total	**267**	**-**	**-**	**8**	**-**	**-**	**275**

PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS (CONT'D)

PART III - REMUNERATION (CONT'D)

6. REMUNERATION OF DIRECTORS AND SENIOR MANAGEMENT (CONT'D)

6.1 Details of Directors' Remuneration (Cont'd)

The Group

Name	Fees RM'000	Salaries RM'000	Bonuses RM'000	Allowances RM'000	Benefits in Kind RM'000	Other Emoluments RM'000	Total RM'000
Ean Yong Hian Wah	60	40	3	2	-	6	111
Dato' Ean Yong Tin Sin	-	432	36	-	-	20	488
Ean Yong Hien Voon	-	310	24	-	12	42	388
Ean Yong Hen Loen	-	184	14	-	14	26	238
Dato' Seri Chan Kong Yew	60	-	-	2	-	-	62
Dr. Teh Chee Ghee (Retired on 28 November 2024)	27	-	-	-	-	-	27
Phang Sze Fui	60	-	-	2	-	-	62
Tay Bee Koo	60	-	-	2	-	-	62
Total	**267**	**966**	**77**	**8**	**26**	**94**	**1,438**

6.2 Details of Senior Management's Remuneration

The Company notes the need for corporate transparency in the remuneration of its senior management executives, however, given the confidential and commercial sensitivities associated with remuneration matters and the highly competitive human resource environment for personnel with the requisite knowledge, expertise and experience in the Company's business activities, such disclosure may be detrimental to the business interests and give rise to recruitment and talent retention issues. Thus, the Company is of the view that the interest of the shareholders will not be prejudiced as a result of the non-disclosure of the Group's Senior Management's remuneration who are not Directors of the Company.

The remuneration of the Senior Management personnel, which is a combination of annual salary, bonus and benefits-in-kinds, etc are determined in a similar manner as other management employees of the Group. The basis of determination has been consistently applied and is based on individual performance and the overall performance of the Group. The aggregate remuneration of the top 5 Senior Management received for FY2025 was RM1,293,586, representing 12.84% of the total employees' remuneration of the Group.

The Board is of the opinion that disclosure of remuneration of the Directors of the Board by appropriate components and the top 5 Senior Management's total combined remuneration package should meet the intended objectives of the MCCG.

CORPORATE GOVERNANCE OVERVIEW STATEMENT
(CONT'D)

PRINCIPLE B : EFFECTIVE AUDIT AND RISK MANAGEMENT

PART I - AUDIT AND RISK MANAGEMENT COMMITTEE

7. EFFECTIVE AND INDEPENDENT AUDIT AND RISK MANAGEMENT COMMITTEE

7.1 Audit and Risk Management Committee Composition

In line with the best practice of MCCG, the Board has set up the ARMC, which is exclusively of Independent Non-Executive Directors.

The primary objective of the ARMC is to establish a documented, formal and transparent procedure to assist the Board in fulfilling its fiduciary responsibilities relating to corporate accounting, financial reporting practices, a system of risk management and internal control, the audit process and the process of monitoring compliance with laws and regulations.

The Terms of Reference of the ARMC, which laid down its duties and responsibilities, are accessible via the Company's website at www.orgabio.com.

7.2 The Chairperson of the Audit and Risk Management Committee is Not the Chairman of the Board

The positions of Chairperson of the ARMC and the Chairman of the Board are held by 2 different individuals. Hence, the objectivity of the Board's review of the ARMC's findings and recommendations will be able to be preserved. The Board is of the view that the Chairperson of the ARMC has performed the duties as defined and her judgment was not impaired as she is sufficiently independent from Management in leading the discussion on the matters being deliberated and findings, as well as recommendations made by the ARMC, objectively in the Board meetings.

7.3 Cooling-off Period for a Former Audit Partner to be Appointed as Audit and Risk Management Committee Member

Orgabio recognised the need to uphold the independence of its external auditors and that no possible conflict of interest whatsoever should arise. As recommended by MCCG, the Company will observe a cooling-off period of at least 3 years in the event any potential candidate to be appointed as a member of the ARMC was a key audit partner of the external auditors of the Group. Currently, none of the members of the Board nor the ARMC of the Company was former key audit partners of the external auditors appointed by the Group.

7.4 Financial Literacy of the Audit and Risk Management Committee Members

Collectively, the members of the ARMC have the relevant experience and expertise in finance and accounting, and have carried out their duties in accordance with the Terms of Reference of the ARMC. The qualifications and experience of the individual ARMC members are disclosed in the Profile of Directors on pages 4 to 10 of this Annual Report.

During the FY2025, the ARMC members had undertaken the relevant training programmes to keep themselves abreast of the latest developments in accounting and auditing standards, statutory laws, regulations and best practices to enable them to discharge their duties effectively. Further details on the external programs attended by the ARMC members are set out in this Annual Report on page 40.

PRINCIPLE B : EFFECTIVE AUDIT AND RISK MANAGEMENT (CONT'D)

PART I - AUDIT AND RISK MANAGEMENT COMMITTEE (CONT'D)

7. EFFECTIVE AND INDEPENDENT AUDIT AND RISK MANAGEMENT COMMITTEE (CONT'D)

7.5 Policies and Procedures for Assessment of Suitability, Objectivity and Independence of External Auditors

The external auditors fill an essential role by enhancing the reliability of the Company's annual audited financial statements and giving assurance to stakeholders of the reliability of the annual audited financial statements. The external auditors have an obligation to bring any significant defects in the Company's system of control and compliance to the attention of the Management, and if necessary, to the ARMC and the Board.

The Company has established a transparent arrangement with the external auditors to meet their professional requirements. From time to time, the external auditors highlight to the ARMC and Board matters that require their attention.

The ARMC is responsible for reviewing the audit, recurring audit-related and non-audit services provided by the external auditors. The ARMC has been explicitly accorded the power to communicate directly with both the external auditors and internal auditors. The terms of engagement for services provided by the external auditors are reviewed by the ARMC before submission to the Board for approval. The effectiveness and performance of the external auditors are reviewed annually by the ARMC.

To assess or determine the suitability and independence of the external auditors, the ARMC has taken into consideration, among others, the following:

i) The adequacy of the experience and resources of the external auditors;
ii) The external auditors' ability to meet deadlines in providing services and responding to issues in a timely manner as contemplated in the external audit plan;
iii) The nature of the non-audit services provided by the external auditors and fees paid for such services relative to the audit fee; and
iv) Whether there are safeguards in place to ensure that there is no threat to the objectivity and independence of the audit arising from the provision of non-audit services or tenure of the external auditors.

Annual appointment or re-appointment of the external auditors is via shareholders' resolution at the Annual General Meeting on the recommendation of the ARMC and the Board. The external auditors are being invited to attend the Annual General Meeting of the Company to respond to and reply to the Shareholders' enquiries on the conduct of the statutory audit and the preparation and contents of the audited financial statement.

Where necessary, the ARMC will meet with the external auditors without the presence of Executive Directors and members of management to ensure that the independence and objectivity of the external auditors are not compromised and matters of concern expressed by the ARMC are duly recorded by the Company Secretaries. In presenting the Audit Planning Memorandum to the ARMC, the external auditors will highlight their internal policies and procedures with respect to their audit independence and objectivity, which include safeguards and procedures and an independent policy adopted by the external auditors.

The ARMC had assessed the independence of Grant Thornton Malaysia PLT ("Grant Thornton") as external auditors of the Company, as well as reviewed the level of non-audit services rendered by Grant Thornton to the Company for FY2025. The ARMC had obtained assurance from Grant Thornton that they are, and have been independent throughout the conduct of the audit engagement in accordance with the independence criteria set out by the International Federation of Accountants and the Malaysian Institute of Accountants.

The ARMC was satisfied with Grant Thornton's technical competency and audit independence and took note that the quantum of non-audit fee charged thereto was not material as compared to the total audit fees paid to Grant Thornton. Having satisfied itself with their performance and technical competency, as well as received the assurance from Grant Thornton as stated above, the Board approved the ARMC's recommendation for the shareholders' approval to be sought at the forthcoming Annual General Meeting on the re-appointment of Grant Thornton as the External Auditors of the Company for the financial year ending 30 June 2026.

CORPORATE GOVERNANCE OVERVIEW STATEMENT
(CONT'D)

PRINCIPLE B : EFFECTIVE AUDIT AND RISK MANAGEMENT (CONT'D)

PART I - AUDIT AND RISK MANAGEMENT COMMITTEE (CONT'D)

7. EFFECTIVE AND INDEPENDENT AUDIT AND RISK MANAGEMENT COMMITTEE (CONT'D)

7.6 Compliance with Applicable Financial Reporting Standards

The Board strives to provide shareholders with a balanced and meaningful evaluation of the Group's financial performance, financial position and prospects through the annual audited financial statements, interim financial reports, annual reports and announcements to Bursa Securities.

The interim financial reports, annual audited financial statements and annual reports of the Group for FY2025 are prepared in accordance with the Malaysian Financial Reporting Standards, Listing Requirements and the Act. The ARMC assists the Board in overseeing the financial reporting processes and ensuring the quality of its financial reporting.

The statement by the Board pursuant to Rule 15.26(a) of the Listing Requirements on its responsibilities in preparing the financial statements is set out on page 56 of this Annual Report.

PART II – RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK

8. EFFECTIVE RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK

8.1 Effective Risk Management and Internal Control Framework

The Board is entrusted with the overall responsibility of continually maintaining a sound system of risk management and internal control, which covers not only financial controls but also operational and compliance controls, as well as risk management, and the need to review its effectiveness regularly in order to safeguard shareholders' investments and the Company's assets. The internal control system is designed to assess current and emerging risks, respond appropriately to the risks of the Group.

The responsibilities of identifying and managing risks are delegated to the Senior Management of Orgabio. The ARMC is responsible for reviewing the effectiveness of the processes. Any material risk identified will be discussed, and appropriate actions or controls will be implemented. This is to ensure the risk is properly monitored and managed to an acceptable level.

The ARMC will assist the Board in implementing and overseeing the risk management framework of the Group and reviewing the risk management policies formulated by Management, and make relevant recommendations to the Board for approval.

Main features of the Company's risk management framework and internal controls system are further elaborated in the Statement on Risk Management and Internal Control of this Annual Report.

PRINCIPLE B : EFFECTIVE AUDIT AND RISK MANAGEMENT (CONT'D)

8. EFFECTIVE RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK (CONT'D)

8.2 Internal Audit Function

The Company recognises that an internal audit function is essential to ensure the effectiveness of the Group's system of internal control and is an integral part of the risk management process.

The Group has outsourced its internal audit function to an independent professional firm, Talent League Sdn. Bhd. ("Talent League"), which assists both the Board and ARMC by conducting independent assessments on the adequacy and operating effectiveness of the internal control system of the Group. To ensure independence from Management, Talent League reports directly to the ARMC through the execution of internal audit work based on a risk-based annual internal audit plan reviewed and approved by the ARMC before the commencement of work.

Talent League is headed by its Managing Director, Mr Roy Thean Chong Yew ("Mr Roy"), who is a Chartered Member of the Institute of Internal Auditors. Mr Roy is also a member of the Malaysian Institute of Accountants and the Malaysian Institute of Certified Public Accountants. Talent League has assigned 4 staff to provide internal audit services during the financial year under review. The assessment and review were carried out in accordance with the International Professional Practices Framework 2024 – Global Internal Audit Standards adopted and recommended by the Institute of Internal Auditors Malaysia. The internal audit function shall highlight any key areas of weakness in the risks and internal control management system of the Group to the ARMC and include in their report the recommendations on the remedial actions to be taken to address the areas of weakness highlighted for the review and recommendations of ARMC to the Board for implementation. In addition, Talent League will perform follow-up reviews on previously reported issues and provide an update to the ARMC on the status of implementations.

During the financial year under review, the following activities were carried out by Talent League in discharge of their responsibilities:

i) Reviewed the adequacy and effectiveness of the systems of internal control and compliance with the Group's policies and procedures on the following business processes/ areas set out below:

   - Financial Reporting function of the Group;
   - Risk Management Review Report of the Group; and
   - Sales and Marketing, and Credit Risk Management of Orgabio Manufacturing Sdn. Bhd.

ii) Reported to the ARMC the results of the internal audit reports and their findings, and the implementation of the Management responses to the findings.

iii) Performed follow-up reviews to ensure corrective actions have been implemented in a timely manner.

The ARMC had assessed the adequacy of the scope, functions, competency and resources of Talent League for the financial year under review and of the view that the internal audit function performed by Talent League was satisfactory and adequate. Accordingly, the ARMC and the Board agreed to continuously outsource the internal audit function in providing an independent appraisal of the adequacy and effectiveness of the Group's internal control system.

An overview of the state of internal controls function within the Group, which includes the risk and key internal control structures, is set out in the ARMC Report and the Statement of Risk Management and Internal Control of this Annual Report.

CORPORATE GOVERNANCE OVERVIEW STATEMENT
(CONT'D)

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

9. Communication with Stakeholders

The Board recognises the importance of prompt and timely dissemination of information to shareholders and investors, in order for these stakeholders to be able to make informed investment decisions. Orgabio's website incorporates an Investor Relations ("IR") section, which provides all relevant information on the Group and is accessible by the public. This section enhances the IR function by including all announcements made by the Company, annual reports, Board Charter and the corporate governance structure of the Company.

The Company will continuously enhance the disclosures on its website for broader and more effective dissemination of information to its stakeholders from time to time. The announcement of the quarterly financial results is also made via Bursa LINK in a timely manner as required under the Listing Requirements to ensure equal and fair access to information by the investing public.

To promote the dissemination of the financial results of the Company to investors, shareholders and media, as well as to keep the investing public and other stakeholders updated on the progress and development of the Group's business, the Board may conduct open briefings from time to time to ensure constant interactions with existing and prospective investors. Stakeholders can at any time seek clarification or raise queries through the corporate website, by email or by phone. Primary contact details are set out on the Company's corporate website.

10. Conduct of General Meetings

The Annual General Meeting ("AGM") is the principal forum for dialogue with the shareholders. As recommended by the MCCG, the notice of AGM will be despatched to shareholders at least 28 days before the AGM, to allow shareholders to have additional time to go through the Annual Report and make the necessary attendance and voting arrangements. The notice of AGM, which sets out the business to be transacted at the AGM, is also published in a major local newspaper. The Board will ensure that each item of special business included in the notices of the AGM or extraordinary general meeting is accompanied by a full explanation of the effects of any proposed resolution.

At the AGM, the shareholders are encouraged to participate in the questions and answers session, where they will be given the opportunity to raise questions or seek more information during the AGM. In the event that an answer cannot be readily given at the meeting, the Chairman will undertake to provide a written reply to the shareholders.

Under Rule 8.31A(1) of the Listing Requirements, a public listed company must, among others, ensure that any resolution set out in the notice of any general meeting is voted by poll. For this purpose, the share registrar will be appointed as the poll administrator and an independent scrutineer will be appointed to validate the votes cast at the AGM.

At the commencement of all general meetings, the Chairman will inform the shareholders of their right to poll voting. Separate resolutions are proposed for substantially separate issues at the meeting. The outcome of the AGM will be announced to Bursa Securities on the same meeting day.

The tentative dates of the AGM will be discussed and fixed by the Board in advance to ensure that each of the Directors is able to make the necessary arrangements to attend the planned AGM. All the Directors and the chairperson of the respective Board Committees shall endeavor to present in person to engage directly with, and be accountable to the shareholders for their stewardship of the Company at the AGM. Save for Dato' Seri Chan Kong Yew, who was unable to attend the Sixth (6th) AGM of the Company held on 28 November 2024 due to overseas travel commitments, all other Directors, including the Chairperson of the respective Board Committees, were present at the said AGM.

Together with the Directors, Management and external auditors will be in attendance to respond to the shareholders' queries. The Board will also share with the shareholders the Company's responses to questions submitted in advance of the AGM by the Minority Shareholders Watch Group, if any.

PRINCIPLE C: INTEGRITY IN CORPORATE REPORTING AND MEANINGFUL RELATIONSHIP WITH STAKEHOLDERS (CONT'D)

10. Conduct of General Meetings (Cont'd)

In addition to the above, the Company will look into the allocation of time during AGM for dialogue with the shareholders, if necessary, to address the issues concerning the Group and to make arrangements for officers of the Company to present and handle other face-to-face enquiries from the shareholders.

In line with the recommendation of MCCG, the minutes of the general meeting will be posted on the Company's website for public viewing within 30 business days after the general meeting.

Apart from contacts at general meetings, currently there is no other formal program or schedule of meetings with investors, shareholders, stakeholders and the public generally. However, the Management has the option of calling for meetings with investors/analysts if it is deemed necessary. Thus far, the Management is of the opinion that the existing arrangement has been satisfactory.

11. Effective Communication and Proactive Engagements

The Group maintains its effective communication with shareholders by adopting timely, comprehensive, and continuing disclosures of information to its shareholders as well as the general investing public and adopts the best practices recommended by the MCCG with regard to strengthening engagement and communication with shareholders.

Shareholders and stakeholders may raise their concerns and queries by contacting the Registered Office of the Group, the details of which as provided under the "Corporate Information" section of this Annual Report. The Share Registrar is also available to attend to administrative matters relating to shareholder interests.

COMPLIANCE STATEMENT

Other than as disclosed and/or explained in this Annual Report and CG Report for FY2025, the Board is of the view that the Group has complied with and shall remain committed to attaining the highest possible standards through the continuous adoption of the principles and best practices set out in MCCG and all other applicable laws, where applicable and appropriate.

Moving forward, the Board will continue to enhance the corporate disclosure requirements in the best interest of the Company's shareholders and stakeholders. The areas to be prioritised by the Board will be principles that have yet to be adopted by the Company, as disclosed in the CG Report.

AUDIT AND RISK MANAGEMENT COMMITTEE ("ARMC") REPORT

COMPOSITION AND ATTENDANCE

In line with the best practice of the Malaysian Code on Corporate Governance ("MCCG"), the Board has set up the ARMC, which comprises exclusively of Independent Non-Executive Directors.

The present members of the ARMC are as follows:

Designation	Name	Directorship
Chairperson	Phang Sze Fui	Independent Non-Executive Director
Member	Dato' Seri Chan Kong Yew	Independent Non-Executive Director
Member	Tay Bee Koo	Independent Non-Executive Director

The members of the ARMC of the Company had complied with the Listing Requirements, of which at least 1 member with requisite accounting qualifications. No alternate director is appointed as a member of the ARMC.

The record of attendance of the members of the ARMC for meetings held during the financial year ended 30 June 2025 ("FY2025") is disclosed in the Corporate Governance Overview Statement on page 39 of this Annual Report.

The Terms of Reference ("TOR") of the ARMC is available for download on the Company's website at www.orgabio.com.

SUMMARY OF ACTIVITIES

During the financial year under review, the ARMC discharged its functions and duties in accordance with its existing ToR. The activities undertaken during the financial year under review are summarised broadly as follows:

(a) External Audit

- Reviewed external audit scope and audit plans based on the external auditors' presentation of audit strategy and plan;
- Reviewed external audit results, audit reports, management letter and the response from the Management;
- Reviewed and evaluated factors relating to the independence of the external auditors and worked closely with the external auditors in establishing procedures in assessing the suitability and independence of the external auditors, in confirming that they were, and had been, independent throughout the conduct of the audit engagement with the Group in accordance with the independence criteria set out by the International Federation of Accountants and the Malaysian Institute of Accountants ("MIA");
- Considered and recommended to the Board for approval of the audit fees payable to the external auditors;
- Met with the external auditors without the presence of the Management to have frank and candid dialogues, and to exchange free and honest views and opinions; and
- Carried out an assessment of the performance and suitability of Grant Thornton Malaysia PLT ("Grant Thornton") based on the quality of services and relationship with Management, the ARMC and the Board. Based on the assessment conducted by the ARMC, the ARMC was satisfied with the independence, performance and suitability of Grant Thornton and recommended to the Board and shareholders for approval on the re-appointment of Grant Thornton.

SUMMARY OF ACTIVITIES (CONT'D)

(b) Internal Audit

- Reviewed internal auditors' resource requirements, scope, adequacy and function;
- Reviewed annual Internal Audit ("IA") plans and programs;
- Reviewed IA reports, recommendations and Management's responses. Improvement actions in the areas of internal control, systems and efficiency enhancements suggested by the internal auditors were discussed together with the Management Team in a separate forum;
- Reviewed implementation of these recommendations through follow-up IA reports;
- Suggested additional improvement opportunities in the areas of internal control, systems and efficiency improvement;
- Reviewed the risk management framework and any significant proposed changes to risk management policies and strategies for adoption by the Board;
- Reviewed and monitored principal risks which may affect the Group directly or indirectly, and if deemed necessary, recommended additional course(s) of action to mitigate such risks;
- Monitored the risk assessment results and communication to the Board with mitigating measures for consideration; and
- Assessed the actual and potential impact of any failure or weakness of the internal controls in place.

(c) Financial Reporting

- Reviewed the quarterly unaudited financial results before recommending for the Board's approval, focusing particularly on:
  - o any change in accounting policies and practices;
  - o significant adjustments arising from the audit;
  - o the going concern assumption; and
  - o compliance with applicable financial reporting standards and other legal requirements.
- Reviewed the annual audited financial statements of the Company before submission to the Directors for their perusal and approval to ensure compliance of the financial statements with the provisions of the Companies Act 2016 and the applicable approved accounting standards as per the Malaysian Accounting Standards Board ("MASB"); and
- Reviewed the Group's compliance with the Listing Requirements, MASB and other relevant legal and regulatory requirements and deliberation on the emerging financial reporting issues pursuant to the introduction of new accounting standards and additional statutory/regulatory disclosure requirements with regard to the quarterly financial statements and annual audited financial statements of the Company.

AUDIT AND RISK MANAGEMENT COMMITTEE ("ARMC") REPORT (CONT'D)

SUMMARY OF ACTIVITIES (CONT'D)

(d) Risk Management and Internal Control

- Reviewed the effectiveness of the internal control system and risk management framework adopted within the Group and be satisfied that the methodology employed allows identification, analysis, assessment, monitoring and communication of risks in a regular and timely manner that will allow the Group to mitigate losses and maximise opportunities;

- Assessed the systems processes, policy and procedures to ensure compliance with all laws, rules and regulations, directives and guidelines established by the relevant regulatory bodies;

- Reviewed the system of internal control to ensure that they are in place, effectively administered and regularly monitored;

- Recommended to the Board steps to improve the system of internal control derived from the findings of the internal and external auditors and from the consultations of the ARMC itself;

- Reviewed the risk profile and summary of risk presented by the Management; and

- Highlighted to the Board any significant new risks which had come to its attention from the IA or risk management reports which are of sufficient importance to warrant the attention of the Board.

(e) Related Party Transactions/Conflict of Interest Situations

- Reviewed significant related party transactions (including recurrent related party transactions of a revenue or trade nature) to ensure that the said transactions are carried out at arm's length and on normal commercial terms consistent with the Group's usual business practices and policies and on terms not less favourable to the related parties than those generally available to the public and are not detrimental to the minority shareholders of the Company; and

- Reviewed any conflict of interest situations that may arise within the Group, including any transaction, procedure or course of conduct that raises questions of management integrity.

(f) Other Activities

- Reviewed and discussed with the Management on the budget of the Group;

- Reviewed its ToR and made recommendations to the Board on revision, if necessary;

- Reviewed application of corporate governance principles and the extent of the Group's compliance with the best practices set out under the MCCG;

- Reviewed the Management Discussion and Analysis, Corporate Governance Overview Statement, Corporate Governance Report, ARMC Report and the Statement of Risk Management and Internal Control for adoption by the Board;

- Reviewed and recommended to the Board for approval, the Circular to Shareholders in relation to the proposed renewal of shareholders' mandate for recurrent related party transactions of a revenue or trading nature, for shareholders' consideration and approval; and

- Reviewed and recommended to the Board for approval on the proposal relating to the capitalisation of debts owing by Orgabio Manufacturing Sdn. Bhd. ("OMSB"), a wholly-owned subsidiary of the Company, by way of an allotment of new ordinary shares at the issue price of RM1.00 per share in the capital of OMSB to the Company.

PERFORMANCE OF THE AUDIT AND RISK MANAGEMENT COMMITTEE

The Board assessed and evaluated the performance of the ARMC and its members through the Nomination and Remuneration Committee for the FY2025. Based on the outcome of the annual assessment, the Board was satisfied with the performance of the ARMC and its members and concluded that they have effectively discharged their functions, duties and responsibilities in accordance with the ToR of the ARMC.

INTERNAL AUDIT FUNCTION

The purpose of the internal audit function is to provide the Board, through the ARMC, with reasonable assurance of the effectiveness of the risk management, control and governance processes in the Group. To provide an independent appraisal of the system of internal control of the Group to the ARMC, the Company outsources the internal audit function to Talent League Sdn. Bhd. ("Talent League"), an independent assurance provider. In this respect, Talent League has added value by improving the control processes within the Group. The cost incurred by the Group for the internal audit function during FY2025 amounted to RM34,500.

The internal audit activities were carried out based on a risk-based audit plan presented by the internal auditors to the ARMC for approval. The establishment of the audit plan took into consideration the corporate risk profile and input from Senior Management and the ARMC. The internal auditors highlighted to the ARMC the audit findings which required follow-up action by Management, as well as outstanding audit issues which required corrective actions to ensure an adequate and effective internal control system within the Group.

An overview of the Group's approach to maintaining a sound system of internal control is provided on page 49 of the Corporate Governance Overview Statement and pages 57 to 59 of the Statement on Risk Management and Internal Control of this Annual Report.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Directors are required under the Companies Act 2016 to prepare the financial statements for each financial year. These financial statements are to be drawn up in accordance with applicable approved accounting standards other than private entities as issued by the Malaysian Accounting Standards Board to give a true and fair view of the state of affairs of the Group and of the Company as at the end of the financial year and of their financial performance and cash flows for the year then ended.

In preparing these financial statements, the Directors have considered that:

- The Group and the Company have used appropriate accounting policies, and are consistently applied;
- Reasonable and prudent judgements and estimates were made;
- The applicable approved accounting standards in Malaysia have been applied; and
- The preparation of the financial statements is on a going concern basis.

The Directors are responsible for ensuring that the Company maintains proper accounting records which disclose with reasonable accuracy the financial position of the Group and of the Company, and which enable them to ensure that the financial statements comply with the Companies Act 2016.

The Directors have general responsibility for taking steps that are reasonably available to them to safeguard the assets of the Group and the Company, and to prevent and detect fraud and other irregularities.

The Directors are satisfied that in preparing the financial statements of the Group for the financial year ended 30 June 2025, the Group has used the appropriate accounting policies and applied them consistently and supported by reasonable and prudent judgments and estimates. The Directors also consider that all applicable approved accounting standards have been complied with and further confirm that the financial statements have been prepared on a going concern basis.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

In compliance with Rule 15.26(b) of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities"), the Board of Directors of Orgabio Holdings Berhad ("Orgabio" or "the Group") is pleased to present its Statement on Risk Management and Internal Control ("Statement") for the financial year ended 30 June 2025 ("FY2025").

This Statement has been prepared in accordance with the Statement on Risk Management and Internal Control: Guidelines for Directors of Listed Issuers and the principles of the Malaysian Code on Corporate Governance ("MCCG") issued by the Securities Commission Malaysia.

The Statement outlines the frameworks, processes and key measures undertaken by the Group to strengthen risk management and internal control during FY2025. These initiatives safeguard shareholder value, ensure compliance with regulatory requirements, and provide a resilient foundation to support the Group's sustainable growth trajectory.

RESPONSIBILITY AND ACCOUNTABILITY

The Board

The Board of Directors ("the Board") is ultimately responsible for ensuring the adequacy and effectiveness of the Group's risk management and internal control systems, encompassing financial, operational, compliance, and sustainability aspects, in alignment with the Group's strategic objectives and risk appetite.

The Board recognises that while internal controls are designed to manage and mitigate risks, they cannot eliminate them. Instead, the focus is on ensuring that risks are managed within acceptable levels, enabling the pursuit of growth opportunities while safeguarding shareholder interests.

The Audit and Risk Management Committee ("ARMC") assists the Board in discharging its oversight responsibilities through the following key mandates:

1. **Risk Oversight:** Overseeing the development, implementation and monitoring of the Group's Risk Management Framework ("RMF"), with emphasis on timely identification of principal risks and the adoption of proactive mitigation measures to strengthen the Group's resilience.

2. **Internal Control and Compliance:** Reviewing the adequacy and effectiveness of the Group's internal control systems and ensuring the integrity of financial reporting, as well as compliance with applicable laws, regulations and corporate governance requirements.

3. **Audit Oversight:** Assessing the independence, objectivity and effectiveness of the internal audit function and monitoring the performance of the external auditors, thereby ensuring an audit framework that promotes accountability, transparency and sound governance practices.

The Management

The Management team is accountable to the Board for implementing the Group's risk management and internal control systems. Their responsibilities include:

- **Risk Identification and Monitoring:** Identifying, assessing and monitoring risks across operations and markets, including emerging risks that may impact the Group's objectives.

- **Mitigation and Corrective Actions:** Deploying timely and appropriate measures to manage risks and strengthen internal controls, while addressing any weaknesses identified.

- **Risk Appetite:** Defining and applying the Group's risk appetite and thresholds in alignment with its strategic and operational priorities.

- **Risk Reporting:** Communicating material risks and developments to the ARMC and the Board on a regular basis, ensuring transparency and accountability.

The management has provided assurance to the Board that Orgabio's risk management and internal control systems were operating effectively during FY2025, supported by a robust structure and established protocols.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL (CONT'D)

RISK MANAGEMENT FRAMEWORK

The Group is committed to embedding robust risk management practices across all business activities to support informed decision-making, accountability and sustainable growth. Strengthened during FY2025, the Group's risk management practices provide a structured and consistent approach to identifying, managing and monitoring risks.

Key objectives include:

- **Clear Risk Parameters:** Defined thresholds aligned with the Group's strategic objectives and business expansion.
- **Structured Risk Identification:** Processes to identify financial, operational, compliance, sustainability and cyber risks that may affect the Group's operations.
- **Cultivating Risk Awareness:** Promoting a culture of accountability where risk awareness is embedded across all levels of employees.
- **Systematic Reporting:** Ensuring transparent reporting of risks and mitigation strategies to the Board, with external input sought where appropriate.

Ongoing Risk Management

Risk management is an ongoing process embedded into the Group's operations. The Group continuously refines its risk identification and assessment processes to address evolving risks, and engages external experts where necessary to provide objectivity and strengthen practices.

ARMC Oversight

The ARMC assists the Board in reviewing the adequacy and effectiveness of the Group's risk management and internal control systems, providing assurance that risks are managed within acceptable levels.

INTERNAL AUDIT FUNCTION

The Group has outsourced its internal audit function to an external professional service provider, Talent League Sdn. Bhd. ("Internal Auditor"). The role of the internal audit function is to assess and evaluate the major operational processes within the Group to assist the Board in fulfilling its oversight duties effectively.

The Internal Auditor provides advice to Management on areas requiring improvement, highlights any significant non-compliance issues, and follows up to ensure that recommended corrective actions are implemented. The Internal Auditor reports independently to the ARMC and has unrestricted access to all aspects of the Group, including records, documents, personnel, and information.

As an impartial third party, the Internal Auditor carries out its responsibilities with objectivity, skill, and due care. It adopts a risk-based approach to audit planning, aligning its strategy with the Group's risk profile and evolving business and regulatory environment, while also taking into consideration input from both Management and the Board. The internal audit work is carried out in accordance with an annual plan approved by the ARMC.

The findings, weaknesses, and recommendations related to internal controls, together with Management's responses and action plans, are presented to the ARMC. Progress on corrective and preventive measures is monitored to ensure timely implementation by Management.

Throughout FY2025, the Internal Auditor conducted bi-annual risk-based internal audit reviews and provided recommendations to strengthen the Group's internal control system.

Further information on the internal audit function is disclosed in page 49 of the Corporate Governance Overview Statement and in page 55 of the Audit and Risk Management Committee Report of this Annual Report.

OTHER KEY INTERNAL CONTROLS

No.	Control Area	Description
1	Ethics and Compliance Whistleblowing Policy and Procedures	Confidential reporting channels for employees and stakeholders.
2	Anti-Bribery & Corruption (ABC) Policy	Strict prohibition of corrupt practices, with policy accessible on the Company's website.
3	Independent ARMC Composition	All members are Independent Non-Executive Directors with unrestricted access to auditors and employees.
4	Board Charter & Code of Ethics	Publicly disclosed documents reinforcing ethical conduct and integrity.
5	Raw Material Sourcing & Inventory Controls	Strengthened with digital tracking systems at the new Semenyih factory.
6	Quality Control Systems	Compliance with FSSC 22000, HACCP, GMP, HALAL and MeSTI certifications.
7	Financial Controls	Integrated accounting system with built-in checks and balances.
8	Regulatory & ESG Compliance	Compliance with Malaysian and international standards, including Sedex SMETA audit.
9	Intellectual Property Protection	Proactive trademark monitoring and legal oversight.
10	Insurance Coverage	Comprehensive insurance policies to mitigate operational disruptions.
11	Human Capital Management	Employees' Share Scheme (ESS) introduced in FY2025 to retain and align talent.
12	Cybersecurity Measures	IT safeguards strengthened in FY2025 to address growing digital threats.

EXTERNAL AUDITORS' REVIEW

The Group's Statement on Risk Management and Internal Control has been reviewed by the external auditors in accordance with the parameters set out in Audit and Assurance Practice Guide (AAPG) 3: Guidance 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 ("MIA").

The external auditors have reported to the Board that the Statement is consistent with the disclosure requirements prescribed in paragraphs 41 and 42 of the Statement on Risk Management and Internal Control: Guidelines for Directors of Listed Issuers and that no material inconsistencies or factual inaccuracies were noted.

The scope of their review does not require the auditors to provide assurance that the Statement covers all risks and controls, or to assess the effectiveness of the Group's risk management processes.

CONCLUSION

The Board has received reasonable assurance from the Chief Executive Officer and Chief Financial Officer that the Group's risk management and internal control systems were operating adequately and effectively in all material respects during FY2025.

The Board is satisfied that the Group's Risk Management Framework and internal control systems are robust and effective in safeguarding shareholders' investments, protecting the interests of stakeholders and securing the Group's assets.

The Board acknowledges that continuous improvement is essential to remain resilient in an evolving business environment. Accordingly, the Board and Management remain committed to further strengthening and refining the Group's risk management and internal control environment to ensure that it remains comprehensive, benchmarked against best practices and aligned with the Group's strategic objectives.

ADDITIONAL COMPLIANCE INFORMATION

1. UTILISATION OF PROCEEDS

The Company was listed on the ACE Market of Bursa Malaysia Securities Berhad on 5 July 2022 in conjunction with its Initial Public Offering ("IPO"), where the Company undertook a public issue of 96,668,000 new ordinary shares in the Company at an issue price of RM0.31 per share, raising proceeds of RM29.97 million.

During the financial year under review, the proceeds raised from the IPO have been fully utilised in the following manner:

Details of Utilisation	Proposed Utilisation RM'000	Actual Utilisation RM'000	Unutilised RM'000	Estimated Timeframe for the Utilisation Upon Listing
Construction of new factory	16,000	16,000	-	31 December 2024
Acquisition of machinery	2,230	2,230	-	30 April 2024
Working capital	8,137	8,137	-	12 months
Estimated listing expenses	3,600	3,600	-	1 month
Total	**29,967**	**29,967**	**-**	

2. Material contracts

There were no material contracts, including contracts relating to any loans, entered into by the Company and/or its subsidiary companies involving the interests of Directors and major shareholders, which subsisted at the end of the financial year or, if not then subsisting, entered into since the end of the previous financial year.

3. Audit and Non-Audit Fees

During the financial year ended 30 June 2025, the audit and non-audit fees incurred for services rendered to the Company and/or its subsidiaries by the Company's external auditors, Grant Thornton Malaysia PLT, were as follows:

	The Company RM'000	The Group RM'000
Audit Services Rendered	27	113
Non-Audit Services Rendered		
(a) Review of Statement of Risk Management and Internal Control	10	10
(b) Tax Compliance Services	2	19
(c) Non-assurance-related Services	-	2

4. Recurrent Related Party Transactions ("RRPT")

The Company is seeking approval from its shareholders for the proposed renewal of the existing shareholders' mandate for the Group to enter into RRPT(s) of a revenue or trading nature at the forthcoming Annual General Meeting to be held on 28 November 2025.

The details of RRPTs of a revenue or trading nature of the Group for the financial year ended 30 June 2025 are as follows:

Related Party and its Principal Activities	Orgabio Group - Transacting Party	Nature of Transaction with Orgabio Group	Value of Transaction RM'000	Nature of the relationship between Orgabio Group and the Related Party
Hai-O Enterprise Berhad ("Hai-O") and its subsidiary companies ("Hai-O Group") – Wholesaling and retailing of herbal medicines, healthcare products, wellness and beauty products, investment holding activities and property holding activities	Orgapharma Marketing Sdn. Bhd.	Sale of beverage premixes products by Orgapharma Marketing Sdn. Bhd. to Hai-O Group.	5,125	Hai-O is a Major Shareholder of Orgabio. Beshom Holding Berhad ("Beshom") is the holding company of Hai-O and is deemed interested in Orgabio shares by virtue of its direct shareholdings in Hai-O. Mr. Tan Keng Kang is the Group Managing Director of Beshom and a Major Shareholder of Beshom. He is deemed interested in Orgabio shares by virtue of his and his family's interest in Beshom pursuant to Section 8 of the Act.
Ean Yong Hien Voon	Orgabio Manufacturing Sdn. Bhd.	Rental of a single storey terrace house as worker hostel based on market value and is payable on an equal pro-rated monthly basis.	6	Ean Yong Hien Voon is the Executive Director/Chief Executive Officer and a Major Shareholder of Orgabio. He is a son of Dato' Ean Yong Tin Sin and Datin Lai You Mooi and the sibling of Ean Yong Hian Wah, Ean Yong Hien Chal, Ean Yong Han Khian, Ean Yong Hen Leon and Ean Yong Sik Siew. He is also a director and major shareholder of Ean Yong & Sons Sdn. Bhd. Ean Yong & Sons Sdn. Bhd. is a Major Shareholder of Orgabio.

ADDITIONAL COMPLIANCE INFORMATION
(CONT'D)

5. EMPLOYEES' SHARE SCHEME

The Employees' Share Scheme ("ESS") of the Company, which comprises the Employees' Share Option Scheme ("ESOS") and the Employee Share Grant Plan ("SGP"), was approved by the shareholders at the Extraordinary General Meeting held on 9 January 2025 and is governed by the ESS By-Laws.

The ESS was implemented on 23 April 2025 and shall be in force for a period of five (5) years and may be extended to such further period, at the sole and absolute discretion of the Board upon the recommendation by the ESS Committee, provided always that the initial scheme period and such extension of the scheme made pursuant to the ESS By-Laws shall not in aggregate exceed a duration of ten (10) years or such other period as may be prescribed by Bursa Malaysia Securities Berhad or any other relevant authorities from the effective date of the ESS.

As at 30 June 2025, no options under the ESOS and/or shares under the SGP were granted to any of the eligible persons of Orgabio Group, pursuant to the authority granted under the ESS.

FINANCIAL STATEMENTS

DIRECTORS' REPORT

The Directors have pleasure in submitting their report together with the audited financial statements of the Group and of the Company for the financial year ended 30 June 2025.

PRINCIPAL ACTIVITIES

The Company is principally engaged in investment holding. The principal activities of its subsidiaries are disclosed in Note 5 to the financial statements.

There were no significant changes in the nature of these activities of the Company and of its subsidiaries during the financial year.

RESULTS

	Group RM	Company RM
Profit/(Loss) for the financial year	3,926,912	(736,668)
Attributable to:-		
Owners of the Company	3,926,912	(736,668)

DIVIDENDS

There were no dividends proposed, declared or paid by the Company since the end of the previous financial year.

The Directors do not recommend any final dividend for the current financial year.

RESERVES AND PROVISIONS

There were no material transfers to or from reserves and provisions during the financial year.

ISSUES OF SHARES AND DEBENTURES

There were no shares or debentures issued during the financial year.

DIRECTORS OF THE COMPANY

The Directors who held office during the financial year and up to the date of this report are as follows:-

Dato' Ean Yong Tin Sin*
Ean Yong Hien Voon*
Ean Yong Hen Loen*
Phang Sze Fui
Dato' Seri Chan Kong Yew
Ean Yong Hian Wah
Tay Bee Koo
Dr Teh Chee Ghee *(Retired on 28 November 2024)*

* Directors of the Company and its subsidiaries

LIST OF DIRECTORS OF SUBSIDIARIES

The Directors of subsidiaries who held office during the financial year and up to the date of this report are as follows:-

Datin Lai You Mooi
Ean Yong Hien Chal
Ean Yong Han Khian

DIRECTORS' INTERESTS

According to the Register of Directors' Shareholdings required to be kept under Section 59 of the Companies Act 2016 in Malaysia, the interests and deemed interests in the shares of the Company or its holding company or subsidiaries of the holding company of those who were Directors at financial year end (including their spouses or children) are as follows:-

	Number of ordinary shares			
	At 1.7.2024	**Bought**	**Sold**	**At 30.6.2025**
<u>Direct interest</u>				
Dato' Ean Yong Tin Sin	509,000	-	-	509,000
Ean Yong Hien Voon	300,000	100,000	(300,000)	100,000
Ean Yong Hen Loen	240,000	-	(240,000)	-
Dr. Teh Chee Ghee *(Retired on 28 November 2024)*	100,000	-	(100,000)	-
Phang Sze Fui	100,000	-	-	100,000
Ean Yong Hian Wah	15,000	10,000	-	25,000
<u>Deemed interest</u>				
Dato' Ean Yong Tin Sin#	153,755,098	110,000	(2,537,000)	151,328,098
Ean Yong Hien Voon*	153,964,098	10,000	(2,237,000)	151,737,098
Ean Yong Hen Loen*	154,024,098	110,000	(2,297,000)	151,837,098
Ean Yong Hian Wah*	154,249,098	100,000	(2,537,000)	151,812,098

deemed interest by virtue of shares held by his direct interest, spouse and children direct interest in the Company and Ean Yong & Sons Sdn. Bhd..

* deemed interest by virtue of shares held by his direct interest, spouse, parents and siblings direct interest in the Company and Ean Yong & Sons Sdn. Bhd..

	Number of Warrants			
	At 1.7.2024	**Issued**	**Sold**	**At 30.6.2025**
Dato' Ean Yong Tin Sin	-	127,250	-	127,250
Ean Yong Hien Voon	-	25,000	-	25,000
Ean Yong Hian Wah	-	6,250	-	6,250
Phang Sze Fui	-	25,000	-	25,000

By virtue of the direct and deemed interest of Dato' Ean Yong Tin Sin, Ean Yong Hien Voon, Ean Yong Hen Loen and Ean Yong Hian Wah in the Company, they are also deemed to have interest in shares of all the subsidiaries to the extent that the Company has an interest under Section 8 of the Companies Act 2016 in Malaysia.

Save for the above, none of the other Directors in office at the end of the financial year held any interest in shares of the Company or its related corporations during the financial year.

DIRECTORS' REPORT
(CONT'D)

DIRECTORS' FEE, BENEFITS AND REMUNERATION

During the financial year, the emoluments received and receivable by the Directors are as follows:-

	Incurred by the Company RM	Incurred by the subsidiaries RM	Total RM
Salaries, wages and other emoluments	7,500	1,068,599	1,076,099
Defined contribution plans	-	88,553	88,553
Social security contributions	-	5,437	5,437
Other benefits	-	426	426
Directors' fee	267,500	-	267,500
	275,000	1,163,015	1,438,015

The estimated monetary value of benefits-in-kind provided to Directors of the Company by way of usage of the Group's assets amounted to RM51,912.

During and at the end of the financial year, there was no subsist arrangement to which the Company is a party, with the object or objects of enabling Directors of the Company to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

Since the end of previous financial year, no Director has received or become entitled to receive any benefit (other than as disclosed in Notes 22 and 23 to the financial statements) by reason of a contract made by the Group and the Company or a related corporation with the Director or with a firm of which the Director is a member or with a company in which the Director has a substantial financial interest.

WARRANTS 2025/2030

The Warrants are listed on the ACE Market of Bursa Malaysia Securities Berhad.

Each Warrant carries the right to subscribe for 1 new ordinary share each in the Company at any time from 15 April 2025 up to the expiry date on 7 April 2030, an exercise price of RM0.35 for each new share. Any Warrant not exercised by the expiry of the exercise period will lapse and cease to be valid for all purposes. The Warrant are constituted by a Deep Poll dated 19 March 2025.

The movement in the Company's Warrants are as follows:-

	Number of Warrants			
	At 1.7.2024	Issued	Execised	At 30.6.2025
Number of unexercised Warrants	-	61,967,000	-	61,967,000

The details and salient terms of Warrants are disclosed in Note 11 to the financial statements.

OTHER STATUTORY INFORMATION

Before the financial statements of the Group and of the Company were made out, the Directors took reasonable steps:-

(a) to ascertain that action had been taken in relation to the writing off of bad debts and the making of provision for doubtful debts and satisfied themselves that there were no bad debts to be written off and adequate provision had been made for doubtful debts; and

(b) to ensure that any current assets which were unlikely to be realised in the ordinary course of business including their values as shown in the accounting records of the Group and of the Company had been written down to an amount which they might be expected so to realise.

At the date of this report, the Directors are not aware of any circumstances:-

(a) which would render it necessary to write off any bad debts or the amount of the provision for doubtful debts in the financial statements of the Group and of the Company inadequate to any substantial extent; or.

(b) which would render the values attributed to current assets in the financial statements of the Group and of the Company misleading; or

(c) 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; or

(d) not otherwise dealt with in this report or the financial statements of the Group and of the Company which would render any amount stated in the financial statements misleading.

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

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

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

In the opinion of the Directors:-

(a) no contingent liability 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 affect the ability of the Group and of the Company to meet their obligations as and when they fall due;

(b) the results of operations of the Group and of the Company during the financial year were not substantially affected by any item, transaction or event of a material and unusual nature; and

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

HOLDING COMPANY

The holding company is Ean Yong & Sons Sdn. Bhd., a company incorporated and domiciled in Malaysia.

DIRECTORS' REPORT
(CONT'D)

INDEMNITY AND INSURANCE FOR DIRECTORS AND OFFICERS

The Company maintains Directors' and Officers' liabilities insurance for the purpose of Section 289 of the Companies Act 2016, throughout the financial year which provides appropriate insurance coverage for the Directors and Officers of the Company and its subsidiaries. The amount of insurance premium paid and insurance coverage during the financial year are amounted to RM11,485 and RM1,000,000 respectively.

AUDITORS

The Auditors, Grant Thornton Malaysia PLT, have expressed their willingness to continue in office.

The amount of audit and other fees paid to or payable to the Auditors and its member firms by the Group and the Company for the financial year ended 30 June 2025 amounted to RM143,200 and RM39,000 respectively. Further details are disclosed in Note 19 to the financial statements.

The Group and the Company have agreed to indemnify the Auditors, Grant Thornton Malaysia PLT to the extent permissible under the requirements of the Companies Act 2016 in Malaysia. However, no payment has been made arising from this indemnity for the financial year.

Signed on behalf of the Board of Directors in accordance with a resolution of the Directors dated 16 October 2025.

....	)	
DATO' EAN YONG TIN SIN	)	
	)	DIRECTORS
....	)	
EAN YONG HIEN VOON	)	

STATEMENT BY DIRECTORS

In the opinion of the Directors, the financial statements set out on pages 75 to 119 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 at 30 June 2025 and of their financial performance and cash flows for the financial year then ended.

Signed on behalf of the Board of Directors in accordance with a resolution of the Directors dated 16 October 2025.

....

DATO' EAN YONG TIN SIN EAN YONG HIEN VOON

STATUTORY DECLARATION

I, Ngooi Sok Ling, being the Chief Financial Officer primarily responsible for the financial management of Orgabio Holdings Berhad, do solemnly and sincerely declare that to the best of my knowledge and belief, the financial statements set out on pages 75 to 119 are correct and I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the Statutory Declarations Act 1960.

Subscribed and solemnly declared by)
the abovenamed at Kuala Lumpur in)
the Federal Territory this day of)
16 October 2025)

....
NGOOI SOK LING
(MIA NO: 19239)

Before me:

Commissioner for Oaths
MOHD OMAR NATHAN BIN ABDULLAH (W924)

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF ORGABIO HOLDINGS BERHAD

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Orgabio Holdings Berhad, which comprise the statements of financial position as at 30 June 2025 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 75 to 119.

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 30 June 2025, 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 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 Board for Accountants' International Code of Ethics for Professional Accountants *(including International Independence Standards)* ("IESBA Code"), 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.

Revenue recognition

The risk

Revenue generated is regarded as a key audit matter because the amount of revenue is significant to the financial statements of the Group as a whole and the magnitude of the transactions.

Furthermore, International Standard on Auditing 240 presumed that we consider the risk of fraud arising in revenue recognition. Whilst revenue recognition and measurement is not complex for the Group, revenue targets form part of the Group's key performance measures which could create an incentive to record revenue incorrectly.

Report on the Audit of the Financial Statements (cont'd)

Key Audit Matters (cont'd)

Revenue recognition (cont'd)

Our response

We have obtained an understanding of the Group's control over the timing and amount of revenue recognised, evaluated and tested the control on sampling basis.

We have performed substantive tests to verify the revenue recognised, performed analytical procedures on the trend of revenue recognised to identify any unusual fluctuations; and performed cut-off test around the financial year end to check whether revenue is recognised in the correct accounting period.

The Group's disclosures regarding revenue recognition are included in Note 17 to the financial statements.

Impairment on doubtful trade receivables

The risk

The Group's trade receivables is subject to credit risk exposures. We focus on this area as deriving the expected credit losses of receivables involves management's judgement and estimates in determining the probability of default occurring by considering the ageing of receivables, historical loss experience and forward-looking information.

Our response

We have obtained an understanding of the Group's control over the trade receivables' collection process, how the Group identifies and assesses the loss allowance of trade receivables and how the Group makes the accounting estimates for loss allowance.

We have reviewed and challenged the management's assumptions in calculating the expected credit loss, considered the ageing of the trade receivables and testing the reliability thereon. In doing so, we have evaluated techniques and methodology applied for the expected credit loss approach and assessed the estimated future cash inflows by examining the historical collection records, historical loss rate of receivables, information regarding the current creditworthiness and any significant changes in credit quality of the debtors, evidence of subsequent settlements and other relevant information.

The Group's disclosures regarding doubtful receivables are included in Note 8 to the financial statements.

There are no key audit matters in relation to the financial statements of the Company.

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF ORGABIO HOLDINGS BERHAD (CONT'D)

Report on the Audit of the Financial Statements (cont'd)

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 this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Directors for the Financial Statements

The Directors of the Company are responsible for the preparation of 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 and the Company or to cease operations, or have no realistic alternative but to do so.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements of the Group and 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 of the Company's internal control.

Report on the Audit of the Financial Statements (cont'd)

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

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

- 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 represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

We also provided 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 determined 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 described 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 ORGABIO HOLDINGS BERHAD (CONT'D)

Other Matter

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.

GRANT THORNTON MALAYSIA PLT
(201906003682 & LLP0022494-LCA)
CHARTERED ACCOUNTANTS (AF 0737)

LUI LEE PING
(NO: 03334/11/2025 (J))
CHARTERED ACCOUNTANT

Kuala Lumpur
16 October 2025

STATEMENTS OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	Group 2025 RM	Group 2024 RM	Company 2025 RM	Company 2024 RM
ASSETS					
Non-current assets					
Property, plant and equipment	3	46,784,141	34,874,781	-	-
Investment properties	4	3,177,712	3,257,748	-	-
Investment in subsidiaries	5	-	-	39,320,000	15,320,000
Intangible asset	6	-	-	-	-
Total non-current assets		49,961,853	38,132,529	39,320,000	15,320,000
Current assets					
Inventories	7	19,169,354	14,027,991	-	-
Trade receivables	8	14,743,040	8,809,124	-	-
Other receivables	9	3,319,651	1,906,430	-	-
Amount due from a subsidiary	5	-	-	-	21,657,576
Tax recoverable		1,954,412	1,468,865	120,910	107,160
Cash and cash equivalents	10	9,271,108	13,064,933	173,851	3,170,915
Total current assets		48,457,565	39,277,343	294,761	24,935,651
Total assets		98,419,418	77,409,872	39,614,761	40,255,651
EQUITY AND LIABILITIES					
EQUITY					
Equity attributable to owners of the Company:-					
Share capital	11	43,647,453	43,647,453	43,647,453	43,647,453
Merger deficit	11	(14,186,497)	(14,186,497)	-	-
Retained earnings/ (Accumulated losses)		30,254,040	26,327,128	(4,185,934)	(3,449,266)
Total equity		59,714,996	55,788,084	39,461,519	40,198,187

STATEMENTS OF FINANCIAL POSITION
AS AT 30 JUNE 2025 (CONT'D)

	Note	Group 2025 RM	Group 2024 RM	Company 2025 RM	Company 2024 RM
LIABILITIES					
Non-current liabilities					
Borrowings	12	7,204,459	7,805,441	-	-
Lease liabilities	13	2,362,924	382,539	-	-
Deferred tax liabilities	14	867,000	72,000	-	-
Total non-current liabilities		10,434,383	8,259,980	-	-
Current liabilities					
Trade payables	15	13,600,643	7,978,775	-	-
Other payables	16	10,494,027	3,947,839	153,242	57,464
Borrowings	12	3,210,983	1,106,878	-	-
Lease liabilities	13	964,386	328,316	-	-
Total current liabilities		28,270,039	13,361,808	153,242	57,464
Total liabilities		38,704,422	21,621,788	153,242	57,464
Total equity and liabilities		98,419,418	77,409,872	39,614,761	40,255,651

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

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

	Note	Group 2025 RM	Group 2024 RM	Company 2025 RM	Company 2024 RM
Revenue	17	111,050,837	74,138,969	200,000	-
Cost of sales		(93,167,377)	(60,264,012)	-	-
Gross profit		17,883,460	13,874,957	200,000	-
Other income		489,515	647,309	-	-
Selling and distribution expenses		(64,203)	(20,509)	-	-
Administrative expenses		(10,087,906)	(7,927,172)	(957,781)	(626,614)
Impairment loss on financial assets		(57,384)	(18,066)	-	-
Other expenses		(1,127,993)	(636,687)	-	-
Finance income		212,482	283,941	21,113	142,548
Finance costs	18	(647,329)	(556,927)	-	-
Profit/(Loss) before tax	19	6,600,642	5,646,846	(736,668)	(484,066)
Tax expense	20	(2,673,730)	(1,537,955)	-	-
Profit/(Loss)/Total comprehensive income/(loss) for the financial year		3,926,912	4,108,891	(736,668)	(484,066)
Profit/(Loss)/Total comprehensive income/(loss) for the financial year attributable to:-					
Owners of the Company		3,926,912	4,108,891	(736,668)	(484,066)
Earnings per share attributable to owners of the Company:-					
- Basic (cent)	21	1.58	1.66		
- Diluted (cent)	21	1.58	1.66		

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

STATEMENTS OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

Group	<------- Attributable to owners of the Company ------>			
	<--- Non-distributable --->		Distributable	
	Share capital RM	Merger deficit RM	Retained earnings RM	Total RM
Balance at 1 July 2023	43,647,453	(14,186,497)	22,218,237	51,679,193
Total comprehensive income for the financial year	-	-	4,108,891	4,108,891
Balance at 30 June 2024	43,647,453	(14,186,497)	26,327,128	55,788,084
Total comprehensive income for the financial year	-	-	3,926,912	3,926,912
Balance at 30 June 2025	43,647,453	(14,186,497)	30,254,040	59,714,996

Company	<-- Attributable to owners of the Company -->		
	Non-distributable Share capital RM	Distributable Accumulated losses RM	Total RM
Balance at 1 July 2023	43,647,453	(2,965,200)	40,682,253
Total comprehensive loss for the financial year	-	(484,066)	(484,066)
Balance at 30 June 2024	43,647,453	(3,449,266)	40,198,187
Total comprehensive loss for the financial year	-	(736,668)	(736,668)
Balance at 30 June 2025	43,647,453	(4,185,934)	39,461,519

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

STATEMENTS OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

	Note	Group 2025 RM	Group 2024 RM	Company 2025 RM	Company 2024 RM
OPERATING ACTIVITIES					
Profit/(Loss) before tax		6,600,642	5,646,846	(736,668)	(484,066)
Adjustments for:-					
Depreciation of property, plant and equipment		2,465,337	2,214,323	-	-
Depreciation of investment properties		80,036	80,036	-	-
Gain on disposal of property, plant and equipment		(88,000)	-	-	-
Gain on early termination of lease contract		-	(38,100)	-	-
Dividend income		-	-	(200,000)	-
Interest income		(212,482)	(283,941)	(21,113)	(142,548)
Interest expenses		647,329	556,927	-	-
Inventories written off		238,628	56,834	-	-
Impairment loss on financial assets		57,384	18,066	-	-
Property, plant and equipment written off		-	5,744	-	-
Bad debts written off		-	8,062	-	-
Unrealised (gain)/loss on foreign exchange		(156,227)	31,406	-	-
Operating profit/(loss) before working capital changes		9,632,647	8,296,203	(957,781)	(626,614)
Changes in working capital:-					
Inventories		(5,379,991)	(4,013,475)	-	-
Receivables		(7,530,850)	(3,456,144)	-	-
Payables		12,525,815	5,251,456	95,778	-
Cash generated from/(used in) operations		9,247,621	6,078,040	(862,003)	(626,614)
Tax refunded		9,245	55	-	-
Tax paid		(2,373,522)	(1,839,104)	(13,750)	(48,534)
Net cash from/(used in) operating activities		6,883,344	4,238,991	(875,753)	(675,148)

STATEMENTS OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025 (CONT'D)

	Note	Group 2025 RM	Group 2024 RM	Company 2025 RM	Company 2024 RM
INVESTING ACTIVITIES					
Purchase of property, plant and equipment	A	(11,136,780)	(8,825,005)	-	-
Advances to subsidiaries		-	-	(2,342,424)	(3,690,469)
Dividend received		-	-	200,000	-
Interest received		212,482	283,941	21,113	142,548
Proceed from disposal of property, plant and equipment		88,000	-	-	-
Additional investment in subsidiaries		-	-	-	(200,000)
Net cash used in investing activities		(10,836,298)	(8,541,064)	(2,121,311)	(3,747,921)
FINANCING ACTIVITIES					
Interest paid		(647,329)	(556,927)	-	-
Net drawdown/(repayment) of borrowings	B	1,503,123	(163,259)	-	-
Repayment of lease liabilities	B	(621,462)	(605,348)	-	-
Net cash from/(used in) financing activities		234,332	(1,325,534)	-	-
CASH AND CASH EQUIVALENTS					
Net changes		(3,718,622)	(5,627,607)	(2,997,064)	(4,423,069)
Effect of foreign currency translation differences		(75,203)	(7,592)	-	-
At beginning of financial year		13,064,933	18,700,132	3,170,915	7,593,984
At end of financial year	10	9,271,108	13,064,933	173,851	3,170,915

NOTES TO THE STATEMENTS OF CASH FLOWS

A. PURCHASE OF PROPERTY, PLANT AND EQUIPMENT

	Group 2025 RM	Group 2024 RM	Company 2025 RM	Company 2024 RM
Total additions	14,374,697	8,949,922	-	-
Purchase through lease arrangements	(3,237,917)	(124,917)	-	-
Cash payment	11,136,780	8,825,005	-	-

NOTES TO THE STATEMENTS OF CASH FLOWS (CONT'D)

B. RECONCILIATION OF LIABILITIES ARISING FROM FINANCING ACTIVITIES

	At beginning of financial year RM	Lease commencement RM	Drawdown RM	Repayments RM	Early termination RM	At end of financial year RM
Group						
2025						
Lease liabilities	710,855	3,237,917	-	(621,462)	-	3,327,310
Term loans	8,466,319	-	5,000,000	(4,762,877)	-	8,703,442
Bankers' acceptance	446,000	-	8,777,000	(7,511,000)	-	1,712,000
	9,623,174	3,237,917	13,777,000	(12,895,339)	-	13,742,752
2024						
Lease liabilities	1,554,830	124,917	-	(605,348)	(363,544)	710,855
Term loans	9,075,578	-	-	(609,259)	-	8,466,319
Bankers' acceptance	-	-	446,000	-	-	446,000
	10,630,408	124,917	446,000	(1,214,607)	(363,544)	9,623,174

NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2025

1. GENERAL INFORMATION

The Company is a public limited liability company, incorporated and domiciled in Malaysia. It is listed on the ACE Market of Bursa Malaysia Securities Berhad on 5 July 2022. The registered office of the Company is located at 22-09, Menara 1MK, No. 1, Jalan Kiara, Mont Kiara, 50480 Kuala Lumpur. The principal place of business of the Company is located at Lot 83, Jalan Kesuma 2/3, Phase 5D, Bandar Tasik Kesuma Techno Park, 43700 Beranang, Selangor Darul Ehsan.

The Company is principally engaged in investment holding. The principal activities of its subsidiaries are disclosed in Note 5 to the financial statements.

There were no significant changes in the nature of these activities of the Company and of its subsidiaries during the financial year.

The holding company is Ean Yong & Sons Sdn. Bhd., a company incorporated and domiciled in Malaysia.

The financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the Directors on 16 October 2025.

2. BASIS OF PREPARATION

2.1 Statement of compliance

The financial statements of the Group and of the Company have been prepared in accordance with Malaysian Financial Reporting Standards ("MFRSs"), IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia.

2.2 Basis of measurement

The financial statements of the Group and of the Company have been prepared under historical cost convention.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date and its measurement assumes that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability, or in the absence of a principal market, in the most advantageous market for the asset or liability. The principal or the most advantageous market must be accessible to by the Group and the Company.

The fair value of an asset or a liability is measured on the assumptions that market participants would act in their economic best interest when pricing the asset or liability. A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Group and the Company use valuation techniques that are appropriate in the circumstances and for which sufficient data is available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

2. BASIS OF PREPARATION (CONT'D)

2.2 Basis of measurement (cont'd)

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to their fair value measurement as a whole:-

Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
Level 2 - Valuation techniques for which the lowest level input that is significant to their fair value measurement is directly or indirectly observable.
Level 3 - Valuation techniques for which the lowest level input that is significant to their fair value measurement is unobservable.

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Group and the Company determine whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to their fair value measurement as a whole) at the end of each reporting date.

The management oversees all the significant fair value measurements and regularly reviews the significant unobservable inputs and valuation adjustments.

For the purpose of fair value disclosures, the Group and the Company have determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of fair value hierarchy as explained above.

2.3 Functional and presentation currency

The financial statements are presented in Ringgit Malaysia ("RM") which is the Company's functional currency and all financial information is presented in RM unless otherwise stated.

2.4 MFRSs

2.4.1 Adoption of new standards and amendments to MFRSs

At the beginning of the current financial year, the Group and the Company adopted new standards and amendments to MFRSs which are mandatory for the current financial year.

The initial application of the new standards and amendments to the standards did not have a material impact on the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2025 (CONT'D)

2. BASIS OF PREPARATION (CONT'D)

2.4 MFRSs (cont'd)

2.4.2 Standards issued but not yet effective

The new and amended standards that are issued, but not yet effective, up to the date of issuance of the Group's and of the Company's financial statements are disclosed below. The Group and the Company intend to adopt these new and amended standards, if applicable, when they become effective.

Amendments to MFRSs effective 1 January 2025:-

Amendments to MFRS 121*	The Effects of Changes in Foreign Exchange Rates - Lack of exchangeability

Amendments to MFRSs effective 1 January 2026:-

Amendments to MFRS 9 and MFRS 7	Financial Instruments and Financial Instruments -Disclosures: Amendments to the Classification and Measurement of Financial Instruments
Amendments to MFRS 1, MFRS 7, MFRS 9,MFRS 10 and MFRS 107	Amendments that are part of Annual Improvements - Volume 11
Amendments to MFRS 9 and MFRS 7	Financial Instruments and Financial Instruments -Disclosures: Contracts Referencing Nature - Dependent Electricity

Amendments to MFRSs effective 1 January 2027:-

MFRS 18	Presentation and Disclosure in Financial Statements
MFRS 19	Subsidiaries without Public Accountability: Disclosures

Amendments to MFRSs-effective date deferred indefinitely:-

Amendments to MFRS 10 and MFRS 128*	Consolidated Financial Statements and Investments in Associates and Joint Ventures: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

MFRS 18 Presentation and Disclosure in Financial Statements

MFRS 18 Presentation and Disclosure in Financial Statements introduces three sets of new requirements to improve companies' reporting of financial performance:

- Improved comparability in the statement of profit or loss (income statement)
- Enhanced transparency of management-defined performance measures
- More useful grouping of information in the financial statements

MFRS 18 replaces MFRS 101 Presentation of Financial Statements. It carries forward many requirements from MFRS 101 unchanged. MFRS 18 is effective for annual reporting periods beginning on or after 1 January 2027, early adoption is applicable.

* Not applicable to the Group's and the Company's operation.

The initial application of the above standards, amendments and interpretations are not expected to have material financial impact to the financial statements.

2. BASIS OF PREPARATION (CONT'D)

2.5 Significant accounting estimates and judgements

Estimates and assumptions concerning the future and judgements are made in the preparation of the financial statements. They affect the application of the Group's and of the Company's accounting policies and reported amounts of assets, liabilities, income and expenses, and disclosures made. Estimates and underlying assumptions are assessed on an on-going basis and are based on experience and relevant factors, including expectations of future events that are believed to be reasonable under the circumstances. The actual results may differ from the judgements, estimates and assumptions made by the management, and will seldom equal the estimated results.

2.5.1 Estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Useful lives of depreciable assets

Depreciable assets are depreciated on a straight-line basis over their estimated useful lives. Management estimates the useful lives of the depreciable assets to be within 2 to 50 years and reviews the useful lives of depreciable assets at each reporting date. At 30 June 2025, management assesses that the useful lives represent the expected utility of the assets to the Group. Actual results, however, may vary due to change in the expected level of usage and technological developments, which may result in the adjustment to the Group's assets.

Impairment of non-financial assets

An impairment loss is recognised for the amount by which the asset's or cash-generating unit's carrying amount exceeds its recoverable amount. To determine the recoverable amount, the management estimates expected future cash flows from each cash-generating unit and determines a suitable interest rate in order to calculate the present value of those cash flows. In the process of measuring expected future cash flows, the management makes assumptions about future operating results. The actual results may vary, and may cause significant adjustments to the Group's and the Company's assets within the next financial year.

In most cases, determining the applicable discount rate involves estimating the appropriate adjustment to market risk and the appropriate adjustment to asset-specific risk factors.

Inventories

Inventories are measured at the lower of cost and net realisable value. In estimating net realisable values, management takes into account the most reliable evidence available at the times the estimates are made. The realisation of these inventories may be affected by market driven changes that may occur in the future.

The management reviews inventories to identify damaged, obsolete and slow-moving inventories which require judgement and changes in such estimates could result in revision to the valuation of inventories.

The management expects that the expected net realisable value of the inventories would not have material difference from the management's estimation of net realisable value, hence, it would not result in material variance in the Group's profit for the financial year.

NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2025 (CONT'D)

2. BASIS OF PREPARATION (CONT'D)

2.5 Significant accounting estimates and judgements (cont'd)

2.5.1 Estimation uncertainty (cont'd)

Provision for expected credit losses ("ECLs") of receivables

Credit losses are the differences between all contractual cash flows that the Group are due and the cash flows that it actually expects to receive. An expected credit loss is the probability-weighted estimate of credit losses which requires the Group's judgement. The expected credit losses are discounted at the original effective interest rate (or credit-adjusted effective interest rate for purchased or originated credit-impaired financial assets).

The Group uses a provision matrix to calculate ECLs for receivables. The provision rates are based on days past due for grouping of various customer segments that have similar loss patterns such as customer type and rating.

The provision matrix is initially based on the Group's historical observed default rates. The Group will calibrate the matrix to adjust the historical credit loss experience with forward-looking information. At each reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

The assessment of the correlation between historical observed rates, forecast economic conditions and ECLs are a significant estimate. The amount of ECLs is sensitive to changes in circumstances and of forecast economic conditions. The Group's historical credit loss experience and forecast of economic conditions may also not be representative of customers' actual default rate in the future.

Leases - Estimating the incremental borrowing rate

The Group cannot readily determine the interest rate implicit in the lease, therefore, it uses its incremental borrowing rate ("IBR") to measure lease liabilities. The IBR is the rate of interest that the Group would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use assets in a similar economic environment. The IBR therefore reflects what the Group 'would have to pay', which requires estimation when no observable rates are available or when they need to be adjusted to reflect the terms and conditions of the lease.

Income taxes/Deferred tax liabilities

Significant judgement is required in determining the capital allowances and deductibility of certain expenses during the estimation of the provision for income taxes. There are many transactions and calculations for which the ultimate tax determination is uncertain during the ordinary course of business. Where the final tax outcome of these matters is different from the amounts that were initially recorded, such differences will impact the income tax and deferred tax provisions in the period in which such determination is made.

2. BASIS OF PREPARATION (CONT'D)

2.5 Significant accounting estimates and judgements (cont'd)

2.5.1 Estimation uncertainty (cont'd)

Deferred tax assets

Deferred tax assets are recognised for all deductible temporary differences to the extent that it is probable that taxable profit will be available against which all the deductible temporary differences can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and level of future taxable profits together with future tax planning strategies.

Assumptions about generation of future taxable profits depend on management's estimates of future cash flows. These depend on estimates of contract costs, profitability, operating costs, capital expenditure, dividends and other capital management transactions. Judgement is also required about application of income tax legislation. These judgements and assumptions are subject to risks and uncertainty, hence there is a possibility that changes in circumstances will alter expectations, which may impact the amount of deferred tax assets recognised in the statements of financial position and the amount of unrecognised tax losses and unrecognised temporary differences.

2.5.2 Significant management judgements

Significant management judgements in applying the accounting policies of the Group and of the Company that have the most significant effect on the financial statements are discussed below.

Determining the lease term of contracts with renewal options

The Group determines the lease term with any periods covered by an option to extend the lease if it is reasonably certain not to be exercised.

The Group has several lease contracts that include extension options. The Group applies judgement in evaluating whether it is reasonably certain whether or not to exercise the option to renew the lease. That is, it considers all relevant factors that create an economic incentive for it to exercise the renewal. After the commencement date, the Group reassesses the lease term if there is a significant event or change in circumstances that is within its control and affects its ability to exercise or not to exercise the option to renew.

The Group included the renewal period as part of the lease term for leases. The Group typically exercise its option to renew for these leases.

2. BASIS OF PREPARATION (CONT'D)

2.5 Significant accounting estimates and judgements (cont'd)

2.5.2 Significant management judgements (cont'd)

Classification between investment properties and owner-occupied properties

The Group determines whether a property qualifies as an investment property, and has developed criteria in making that judgement. Investment property is a property held to earn rentals or for capital appreciation or both. Therefore, the Group considers whether a property generates cash flows largely independent of the other assets held by the Group.

When the investment properties comprise a portion that is held to earn rental or for capital appreciation and another portion that is held for use in the production or supply of goods or services or for administrative purposes. The Group accounts for the portions separately if the portions could be sold separately, the property is an investment property only if an insignificant portion is held for use in the production or supply of goods or services or for administrative purposes.

Judgement is made on an individual property basis to determine whether ancillary services are so significant that a property does not qualify as an investment property.

Deferred tax assets

The assessment of the probability of future taxable income in which deferred tax assets and be utilised is based on the Group's latest approved budget forecast, which is adjusted for significant non-taxable income and expenses and specific limits to the use of any unused tax loss or credit. The tax rules in which the Group operates are also carefully taken into consideration. If a positive forecast of taxable income indicates the probable use if a deferred tax asset, especially in full. The recognition of deferred tax assets that are subject to certain legal or economic limits or uncertainties is assessed individually by management based on specific facts and circumstances.

3. PROPERTY, PLANT AND EQUIPMENT

	Freehold land RM	Buildings RM	Office equipment RM	Furniture and fittings RM	Tools and equipment RM	Motor vehicles RM	Plant and machineries RM	Renovation RM	Computers and softwares RM	Electrical installations RM	Right -of-use assets RM	Capital work-in-progress RM	Total RM
Group													
Cost													
At 1 July 2023	8,545,283	4,195,885	1,468,674	255,920	202,066	1,273,698	8,780,621	3,025,027	34,018	128,732	3,812,389	10,817,036	42,539,349
Additions	-	79,500	17,800	134,144	-	-	139,300	-	-	-	135,560	8,443,618	8,949,922
Written off	-	-	-	(4,740)	-	-	(5,500)	(202,168)	-	-	-	-	(212,408)
Reclassification	-	458,500	43,884	-	42,000	181,200	533,639	-	-	-	(714,839)	(544,384)	-
Early termination	-	-	-	-	-	-	-	-	-	-	(732,276)	-	(732,276)
At 30 June 2024	8,545,283	4,733,885	1,530,358	385,324	244,066	1,454,898	9,448,060	2,822,859	34,018	128,732	2,500,834	18,716,270	50,544,587
Additions	-	350,981	111,601	143,141	22,349	-	711,682	59,211	-	-	2,321,147	10,654,585	14,374,697
Disposal	-	-	-	-	-	(397,290)	-	-	-	-	-	-	(397,290)
Reclassification	-	14,170,802	82,744	2,093,862	-	-	10,088,912	1,161,036	-	653,597	1,052,352	(29,303,305)	-
At 30 June 2025	8,545,283	19,255,668	1,724,703	2,622,327	266,415	1,057,608	20,248,654	4,043,106	34,018	782,329	5,874,333	67,550	64,521,994
Accumulated depreciation													
At 1 July 2023	-	626,081	665,794	95,606	180,876	1,217,699	5,927,575	2,547,588	34,018	92,156	2,236,303	-	13,623,696
Charge for the financial year	-	51,303	298,086	31,997	10,936	28,000	1,001,027	164,026	-	12,298	616,650	-	2,214,323
Written off	-	-	-	(1,930)	-	-	(2,566)	(202,168)	-	-	-	-	(206,664)
Reclassification	-	-	-	-	-	181,200	533,639	-	-	-	(714,839)	-	-
Early termination	-	-	-	-	-	-	-	-	-	-	(406,832)	-	(406,832)
At 30 June 2024	-	677,384	963,880	125,673	191,812	1,426,899	7,459,675	2,509,446	34,018	104,454	1,731,282	-	15,224,523
Charge for the financial year	-	159,492	307,854	60,762	17,998	27,999	1,110,825	165,730	-	17,745	596,932	-	2,465,337
Disposal	-	-	-	-	-	(397,290)	-	-	-	-	-	-	(397,290)
At 30 June 2025	-	836,876	1,271,734	186,435	209,810	1,057,608	8,570,500	2,675,176	34,018	122,199	2,328,214	-	17,292,570
Accumulated impairment loss													
At 1 July 2023/30 June 2024/ 30 June 2025	445,283	-	-	-	-	-	-	-	-	-	-	-	445,283
Net carrying amount													
At 30 June 2025	8,100,000	18,418,792	452,969	2,435,892	56,605	-	11,678,154	1,367,930	-	660,130	3,546,119	67,550	46,784,141
At 30 June 2024	8,100,000	4,056,501	566,478	259,651	52,254	27,999	1,988,385	313,413	-	24,278	769,552	18,716,270	34,874,781

NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2025 (CONT'D)

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

(a) Assets pledged as securities to licensed banks

The net carrying amount of assets pledged as security to licensed banks for banking facilities of the Group are as follows:-

	Group	
	2025 RM	2024 RM
Freehold land	8,100,000	8,100,000
Buildings	18,078,792	3,154,554
	26,178,792	11,254,554

(b) Right-of-use assets

As lessee

The Group has lease contracts with lease terms of 2 to 5 years for warehouse, hostels, motor vehicles and plant and machinery used for its operations purposes.

The Group has certain leases of premises with lease terms of 12 months. The Group applies the 'short-term lease' recognition exemptions for these leases.

Set out below are net carrying amount of right-of-use assets recognised and the movements during the financial year:-

	Building RM	Hostels RM	Warehouse RM	Motor vehicles RM	Plant and machinery RM	Total RM
At 1 July 2023	-	3,751	448,306	187,000	937,029	1,576,086
Additions	-	-	-	135,560	-	135,560
Depreciation for the financial year	-	(2,083)	(124,530)	(107,056)	(382,981)	(616,650)
Early termination	-	(1,668)	(323,776)	-	-	(325,444)
At 30 June 2024	-	-	-	215,504	554,048	769,552
Additions	-	171,430	-	957,529	1,192,188	2,321,147
Reclassification	1,052,352	-	-	-	-	1,052,352
Depreciation for the financial year	(17,539)	(12,453)	-	(249,510)	(317,430)	(596,932)
At 30 June 2025	1,034,813	158,977	-	923,523	1,428,806	3,546,119

The above motor vehicles and plant and machinery are under finance lease arrangements and pledged as security for the related lease liabilities.

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

Material accounting policy information

(a) Recognition and measurement

(i) Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost of property, plant and equipment includes expenditures that is directly attributable to acquisition of the items.

(ii) Cost includes expenditures that are directly attributable to the acquisition of the assets and any other costs directly attributable to bring the asset to working condition for its intended use, cost of replacing component parts of the assets, and the present value of the expected cost for the decommissioning of the assets after their use. The cost of self-constructed assets also includes the cost of materials and direct labour.

(iii) The Company recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities.

(b) Depreciation

(i) Freehold land is not depreciated but is subject to impairment test if there is any indication of impairment. Depreciation on other assets are calculated using the straight-line method to allocate their costs to their residual values (the depreciable amounts) over their estimated useful lives, as follows:-

Buildings	2%
Office equipment	10% to 33%
Furniture and fittings	10%
Tools and equipment	10% to 20%
Motor vehicles	20%
Plant and machinery	20%
Renovation	10%
Computers and softwares	33%
Electrical installations	10%

Capital work-in-progress under construction are not depreciated. Depreciation on capital work-in-progress commences when the assets are ready for their intended use.

(ii) Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets as follows:-

Building	50 years
Hostels	2 years
Warehouse	3 years
Motor vehicles	5 years
Plant and machinery	5 years

4. INVESTMENT PROPERTIES

	Buildings RM
Cost	
At 1 July 2023/30 June 2024/30 June 2025	4,001,754
Accumulated depreciation	
At 1 July 2023	461,977
Charge for the financial year	80,036
At 30 June 2024	542,013
Charge for the financial year	80,036
At 30 June 2025	622,049
Accumulated impairment loss	
At 1 July 2023/30 June 2024/30 June 2025	201,993
Net carrying amount	
At 30 June 2025	3,177,712
At 30 June 2024	3,257,748
Fair value based on similar properties at proximity area:-	
At 30 June 2025	3,948,975
At 30 June 2024	3,874,035

The fair value of the investment properties of the Group were determined by external independent professional valuer based on the recent transacted prices in the market of property with similar conditions and location. The fair value of the investment properties are based on comparison approach. If the Group's investment properties carried at fair value, it will classify as at Level 3 fair value item for the purpose of fair value hierarchy disclosure.

The investment properties have been pledged to licensed banks for credit facilities granted to the Group as disclosed in Note 12 to the financial statements.

4. INVESTMENT PROPERTIES (CONT'D)

The following are recognised in profit or loss in respect of investment properties:-

	Group	
	2025	**2024**
	RM	**RM**
Rental income	(173,900)	(145,200)
Direct operating expense		
- Income generating investment properties	69,666	94,380
- Non-income generating investment properties	7,378	-

Minimum lease payments receivable on leases of investment properties are as follows:-

	Group	
	2025	**2024**
	RM	**RM**
Less than 1 year	30,600	166,600
Between 1 and 2 years	18,500	500
	49,100	167,100

Material accounting policy information

(a) Recognition and measurement

Investment properties are measured at cost, including transaction costs less accumulated depreciation and any impairment losses.

(b) Depreciation

Depreciation is recognised in profit or loss on a straight-line basis over the estimated useful lives of investment properties from the date that they are available for use.

The estimated useful life for the current and comparative periods is as follows:

Buildings	2%

NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2025 (CONT'D)

5. INVESTMENT IN SUBSIDIARIES

	Company	
	2025 RM	2024 RM
Unquoted shares, at cost	39,320,000	15,320,000

The details of the subsidiaries are as follows:-

Name of the subsidiaries	Principal place of business	Effective equity interest 2025 %	Effective equity interest 2024 %	Principal activities
Direct subsidiaries				
Orgabio Manufacturing Sdn. Bhd.	Malaysia	100	100	Manufacture, process, refine, prepare of instant premix beverages, health supplements, health foods, drinks and beverages.
Orgapharma Marketing Sdn. Bhd.	Malaysia	100	100	Marketing and distribution of health supplements and beverages.
Orgapharma Herbal Manufacturing Sdn. Bhd.	Malaysia	100	100	Preparing, processing and packaging of health supplements and beverages.
Everyday F & B Manufacturing Sdn. Bhd.	Malaysia	100	100	Distributing and trading of food and beverages.

5.1 Merger deficit

The recognised merger deficit at the acquisition date is derived as follows:-

	Group RM
Total consideration paid by issuance of shares of the Company	15,120,000
Less: Nominal value of the subsidiaries' share capital	(933,503)
At 30 June 2024/30 June 2025	14,186,497

5.2 Amount due from a subsidiary

The amount due from a subsidiary is non-trade in nature, unsecured, non-interest bearing and repayable on demand.

During the financial year, the amount due from the subsidiary has been fully settled through capitalisation, effected by way of allotment of newly issued shares in the subsidiary.

Material accounting policy information

Investment in subsidiaries are measured in the Company's statement of financial position at cost less any impairment losses.

6. INTANGIBLE ASSET

	Website development cost RM
Group	
Cost	
At 1 July 2023/30 June 2024/30 June 2025	55,332
Accumulated amortisation	
At 1 July 2023/30 June 2024/30 June 2025	55,332
Net carrying amount	
At 30 June 2024/30 June 2025	-

Material accounting policy information

(a) Recognition and measurement

Intangible assets that are acquired by the Group, which have finite useful lives, are measured at cost less accumulated amortisation and any accumulated impairment losses.

(b) Amortisation

The estimated useful lives of the website development cost are 3 years.

Amortisation methods, useful lives and residual values are reviewed at the end of each reporting year and adjusted, if appropriate.

7. INVENTORIES

	Group	
	2025 RM	**2024 RM**
At costs:-		
Raw materials	14,884,325	11,273,599
Finished goods	4,285,029	2,754,392
	19,169,354	14,027,991
Recognised in profit or loss:-		
Inventories recognised as cost of sales	81,571,100	52,040,473
Inventories written off	238,628	56,834

Material accounting policy information

Inventories are measured at the lower of cost and net realisable value. The cost of inventories is based on first-in-first-out basis.

NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2025 (CONT'D)

8. TRADE RECEIVABLES

	Group 2025 RM	Group 2024 RM
Trade receivables	14,989,133	8,997,833
Less: Allowance for expected credit losses	(246,093)	(188,709)
	14,743,040	8,809,124

8.1 Normal trade credit terms granted to customers range from 1 to 60 days (2024: 1 to 60 days). Trade receivables are recognised at invoice amounts and they are non-interest bearing.

8.2 Included in trade receivables is an amount of RM243,967 (2024: RM1,316,363) due from a substantial shareholder. The said amount is unsecured, non-interest bearing and subject to normal trade terms.

8.3 The foreign currency exposure profile of trade receivables is as follows:-

	Group 2025 RM	Group 2024 RM
Renminbi ("RMB")	33,803	75,451
Singapore Dollar ("SGD")	309,319	551,043
United States Dollar ("USD")	3,030,333	1,515,179
RM	11,369,585	6,667,451
	14,743,040	8,809,124

8.4 The following table provides information about the credit risk exposure on the Group's trade receivables using a provision of matrix:-

		← Days past due				→	
	Current days RM	1 to 30 days RM	31 to 60 days RM	61 to 90 days RM	91 to 120 days RM	More than 120 days RM	Total RM
2025							
Expected credit loss rate	0.72%	1.08%	2.26%	0.85%	2.40%	0.00%	
Gross carrying amount	7,844,553	4,666,690	711,749	1,091,342	510,793	164,006	14,989,133
Expected credit loss							
- Collective	56,778	50,490	16,115	9,301	12,279	-	144,963
- Individual	-	-	-	-	-	101,130	101,130
2024							
Expected credit loss rate	0.67%	0.93%	1.37%	1.97%	2.00%	3.04%	
Gross carrying amount	3,691,900	3,486,429	1,129,259	241,335	60,077	388,833	8,997,833
Expected credit loss							
- Collective	24,909	32,486	15,473	4,754	1,202	8,755	87,579
- Individual	-	-	-	-	-	101,130	101,130

8. TRADE RECEIVABLES (CONT'D)

8.5 The movements in the loss allowance in respect of trade receivables during the financial year were as follows:-

	Individual impairment RM	Collective impairment RM	Total RM
At 1 July 2023	101,130	69,513	170,643
Recognised during the financial year	-	18,066	18,066
At 30 June 2024	101,130	87,579	188,709
Recognised during the financial year	-	57,384	57,384
At 30 June 2025	101,130	144,963	246,093

9. OTHER RECEIVABLES

	Group	
	2025 RM	2024 RM
Non-trade receivables	634,326	963,363
Deposits	367,957	330,107
Deposits paid for purchase of property, plant and equipment	1,797,854	514,760
Prepayments	519,514	98,200
	3,319,651	1,906,430

The foreign currency exposure profile of other receivables is as follows:-

	Group	
	2025 RM	2024 RM
RMB	10,347	395,879
SGD	-	168,399
USD	2,157,936	562,955
RM	1,151,368	779,197
	3,319,651	1,906,430

NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2025 (CONT'D)

10. CASH AND CASH EQUIVALENTS

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
Cash and bank balances	9,271,108	9,916,245	173,851	22,227
Income fund with a licensed financial institution (redeemable upon 1 day notice)	-	3,148,688	-	3,148,688
	9,271,108	13,064,933	173,851	3,170,915

The foreign currency exposure profile of cash and cash equivalents is as follows:-

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
RM	5,428,674	7,487,926	173,851	3,170,915
EURO ("EUR")	35	257	-	-
USD	3,352,918	4,928,811	-	-
SGD	477,358	623,292	-	-
RMB	12,123	24,647	-	-
	9,271,108	13,064,933	173,851	3,170,915

11. SHARE CAPITAL AND MERGER DEFICIT

(a) Share capital

	Group and Company			
	Number of ordinary shares		Amount	
	2025 Unit	2024 Unit	2025 RM	2024 RM
Issued and fully paid with no par value:-				
At 30 June 2024/30 June 2025	247,868,000	247,868,000	43,647,453	43,647,453

(b) Merger deficit

The merger deficit arises as and when the combination take place, it comprises the difference between the cost of merger and the nominal value of shares acquired in subsidiaries as disclosed in Note 5.1 to the financial statements.

11. SHARE CAPITAL AND MERGER DEFICIT (CONT'D)

(c) Warrant 2025/2030

On 19 March 2025, the Company executed a deed pool ("Deed Poll") pertaining to the 61,967,000 free Warrants issued on the basis of 1 free Warrant for every 4 existing Ordinary Shares held on 4 April 2025.

The Warrants were listed on the ACE Market of Bursa Malaysia Securities Berhad.

The salient terms of the Warrants are as follow:

(i) Each Warrant will entitle the registered holder to subscribe for 1 new ordinary share in the Company at an exercise price at RM0.35 each subject to adjustment in accordance with the conditions stipulated in the Deed Poll;

(ii) The Warrants may be exercised any time within 5 years beginning on the date of issuance on 8 April 2025. Warrants not exercised within the exercise period will therefore lapse and cease to be valid;

(iii) The exercise price is RM0.35 per Warrant. The exercise price and the number of outstanding Warrants shall be subject to adjustments that may be required during the exercise period by the Company, in accordance with the terms and provisions of the Deep Poll;

(iv) The new shares to be issued pursuant to the exercise of the Warrants shall, upon allotment and issue, rank pari passu in all respect with the exiting ordinary shares of the Company in issue except that they will not be entitled to any dividend, rights, allotment or other distributions, the entitlement date of which is before the allotment and issuance of the new shares; and

(v) The persons to whom the Warrants have been granted have no rights to participate in any distribution and/or offer of further securities in the Company unless otherwise resolved by the Company in a general meeting.

12. BORROWINGS

	Group	
	2025	**2024**
	RM	**RM**
Current		
Secured:-		
Term loans	1,498,983	660,878
Bankers' acceptance	1,712,000	446,000
	3,210,983	1,106,878
Non-current		
Secured:-		
Term loans	7,204,459	7,805,441
Total borrowings	10,415,442	8,912,319

NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2025 (CONT'D)

12. BORROWINGS (CONT'D)

The term loans and bankers' acceptance are secured by the followings:-

(a) Legal charge over the freehold land and buildings and investment properties as disclosed in Notes 3 and 4 to the financial statements;
(b) Corporate guarantee by the Company; and
(c) Personal guarantee by a Director of the Company and Directors of subsidiaries.

The term loans are repayable on monthly basis and the tenure ranged from 84 to 240 months (2024: 180 to 300 months).

The tenure of the bankers' acceptance ranged from 57 to 60 days (2024: 59 to 60 days).

Maturity of bank borrowings of the Group are as follows:-

	Group	
	2025 RM	**2024 RM**
Within 1 year	3,210,983	1,106,878
Between 2 to 5 years	3,314,234	3,037,502
More than 5 years	3,890,225	4,767,939
	10,415,442	8,912,319

Interest is charged at rates ranging from 4.10% to 7.65% (2024: 4.51% to 7.65%) per annum.

13. LEASE LIABILITIES

	Group	
	2025 RM	**2024 RM**
Current		
- less than 1 year	964,386	328,316
Non-current		
- between 2 to 5 years	2,362,924	382,539
	3,327,310	710,855

13. LEASE LIABILITIES (CONT'D)

The lease liabilities of the Group bear interest at rates ranging from 4.81% to 5.67% (2024: 3.79% to 6.07%) per annum.

Set out below is the movement of the lease liabilities during the financial year:-

	Group RM
At 1 July 2023	1,554,830
Additions	124,917
Accretion of interests	61,584
Payment of principal and interests	(666,932)
Early termination on lease contract	(363,544)
At 30 June 2024	710,855
Additions	3,237,917
Accretion of interests	97,541
Payment of principal and interests	(719,003)
At 30 June 2025	3,327,310

The expenses relating to payments not included in the measurement of lease liabilities is as follows:-

	Group	
	2025 RM	2024 RM
Low-value assets	106,635	11,129
Short-term lease	13,600	9,300

The total cash outflows of the Group for leases amounted to RM839,238 (2024: RM687,361).

Material accounting policy information

(a) Recognition exemption

The Group has elected not to recognise right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less and leases of low-value assets. The Group recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

14. DEFERRED TAX LIABILIITES

Deferred tax liabilities comprise of the followings:-

	At beginning of financial year RM	Recognised in profit or loss RM	At end of financial year RM
Group			
2025			
Property, plant and equipment	(114,000)	(851,000)	(965,000)
Lease liabilities	-	39,000	39,000
Trade receivables	42,000	17,000	59,000
	(72,000)	(795,000)	(867,000)
2024			
Property, plant and equipment	(206,000)	92,000	(114,000)
Trade receivables	37,000	5,000	42,000
	(169,000)	97,000	(72,000)

15. TRADE PAYABLES

The foreign currency exposure profile of trade payables is as follows:-

	Group	
	2025 RM	2024 RM
RM	12,525,659	7,660,106
USD	987,196	245,861
Thai Bath ("THB")	7,128	-
SGD	80,660	72,808
	13,600,643	7,978,775

Trade payables are unsecured, non-interest bearing and normal trade credit terms granted by suppliers ranging from 1 to 60 days (2024: 1 to 60 days).

16. OTHER PAYABLES

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
Non-trade payables	1,643,183	963,345	-	-
Contract liabilities	4,730,353	2,113,317	-	-
Accruals	3,200,588	459,276	153,242	57,464
Deposits received	126,000	136,300	-	-
Sales and Service Tax payable	646,304	262,158	-	-
Sugar Tax payable	147,599	13,443	-	-
	10,494,027	3,947,839	153,242	57,464

Contract liabilities

	Group	
	2025 RM	2024 RM
At 1 July	2,113,317	689,238
Advance received during the financial year	29,427,066	7,161,971
Recognised as revenue during the financial year	(26,810,030)	(5,737,892)
At 30 June	4,730,353	2,113,317
Analysed as:-		
Current	4,730,353	2,113,317

The contract liability represents advance deposit received from a customer for purchase of goods and expected to be recognised as revenue within 1 year.

The foreign currency exposure profile of other payables is as follows:-

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
USD	3,948,538	21,545	-	-
RMB	-	16,005	-	-
RM	6,545,489	3,910,289	153,242	57,464
	10,494,027	3,497,839	153,242	57,464

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30 JUNE 2025 (CONT'D)

17. REVENUE

	Group		Company	
	2025 RM	**2024 RM**	**2025 RM**	**2024 RM**
Type of revenue				
- Sale of goods	111,050,837	74,138,969	-	-
- Dividend income	-	-	200,000	-
	111,050,837	74,138,969	200,000	-
Timing and recognition:				
- At point in time	111,050,837	74,138,969		

Revenue represents sale of goods which recognised at point in time and the geographical market of the revenue generated are as follows:-

	Group	
	2025 RM	**2024 RM**
Geographical markets		
- Malaysia	57,554,278	29,247,194
- Republic of Singapore	2,658,884	3,138,981
- China	7,326,066	3,657,983
- Papua New Guinea	16,377,110	24,449,160
- Hong Kong	1,653,815	2,188,818
- Thailand	1,701,087	939,266
- Trinidad and Tobago	6,572,022	4,003,933
- Philippines	1,819,316	1,298,288
- Taiwan	13,322,244	3,673,326
- Others	2,066,015	1,542,020
	111,050,837	74,138,969

Performance obligations

(a) Sales of goods consists of sales of instant beverages premixes and sales of aloe vera gel. Revenue is recognised at a point in time upon the delivery of goods to the customers.

(b) The payment terms for billings arising from revenue are disclosed in Note 8 to the financial statements.

(c) The revenue of the Group contains no elements of variable consideration, obligations for returns or refund or warranties.

18. FINANCE COSTS

	Group	
	2025 RM	2024 RM
Interest expenses		
- lease liabilities	97,541	61,584
- bankers' acceptances	68,732	8,213
- term loans	481,056	487,130
	647,329	556,927

19. PROFIT/(LOSS) BEFORE TAX

Profit/(Loss) before tax is determined after charging/(crediting), amongst others, the following items:-

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
Auditors' remuneration related to:				
Statutory audit	113,000	105,000	27,000	24,000
- Grant Thornton Malaysia PLT ("GTM")				
Assurance-related services:-				
- GTM	10,000	8,000	10,000	8,000
Non-assurance-related services:-				
- GTM	1,500	-	-	-
Other services:				
Tax compliance				
- Grant Thornton Taxation Sdn Bhd	18,700	3,000	2,000	3,000
- Non-GTM	-	11,000	-	-
Grant received	-	(351,915)	-	-
Directors' fee	267,500	281,000	267,500	281,000
Bad debts written off	-	8,062	-	-
Foreign exchange loss/(gain):				
- Realised	883,437	531,770	-	-
- Unrealised	(156,227)	31,406	-	-
Rental income	(199,650)	(164,250)	-	-
Interest income:				
- Bank	(212,482)	(169,363)	(21,113)	(27,970)
- Income fund	-	(114,578)	-	(114,578)
Gain on early termination of lease contract	-	(38,100)	-	-

NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2025 (CONT'D)

20. TAX EXPENSE

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
Current tax expense				
Current financial year	1,930,182	1,883,870	-	-
Over provision in prior financial year	(51,452)	(248,915)	-	-
Total current tax recognised in profit or loss	1,878,730	1,634,955	-	-
Deferred tax expense				
Current financial year	793,000	(97,000)	-	-
Under recognised of deferred tax in prior financial year	2,000	-	-	-
Total deferred tax recognised in profit or loss	795,000	(97,000)	-	-
Total tax expense	2,673,730	1,537,955	-	-

Reconciliation of tax expense applicable to profit/(loss) before tax at statutory tax rate to tax expense at the effective tax rate of the Group and of the Company is as follow:-

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
Profit/(Loss) before tax	6,600,642	5,646,846	(736,668)	(484,066)
Tax at Malaysian statutory tax rate of 24%	1,584,154	1,355,243	(176,800)	(116,176)
Tax effects in respect of:-				
Income not subject to tax	(58,869)	(141,002)	(48,000)	(34,212)
Expenses not deductible for tax purposes	1,245,177	605,509	224,800	150,388
Movement of deferred tax assets not recognised	(47,280)	(32,880)	-	-
Over provision of current tax in prior financial year	(51,452)	(248,915)	-	-
Under recognised of deferred tax in prior financial year	2,000	-	-	-
	2,673,730	1,537,955	-	-

20. TAX EXPENSE (CONT'D)

Unrecognised deferred tax assets

As at 30 June 2025, the Group has unabsorbed tax losses and unutilised capital allowances amounting to approximately RM389,000 and RM404,000 (2024: RM586,000 and RM404,000) respectively which are available to offset against future taxable profits.

The potential deferred tax assets of the Group are not recognised in the financial statements as it is anticipated that the tax effect of such benefits will not be recognised in the foreseeable future.

Unutilised capital allowances do not expire under current tax legislation while unabsorbed tax losses for which no deferred tax assets were recognised expire as follows:-

	Group	
	2025	**2024**
	RM	**RM**
Year of assessment 2028	363,000	363,000
Year of assessment 2031	-	50,000
Year of assessment 2032	-	82,000
Year of assessment 2033	26,000	91,000
	389,000	586,000

Any amounts not utilised upon expiry period of the above year of assessment will be disregarded.

21. EARNINGS PER SHARE

Basic and diluted earnings per ordinary share

The calculation of basic and diluted earnings per ordinary share was based on the profit for the financial year attributable to ordinary equity holders of the Company and number of ordinary shares issued calculated as follows:-

	Group	
	2025	**2024**
	RM	**RM**
Profit attributable to owners of the Company	3,926,912	4,108,891
Weighted average number of ordinary shares (units)	247,868,000	247,868,000
Basic and diluted earnings per share (cent)	1.58	1.66

22. EMPLOYEE BENEFITS EXPENSE

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
Staffs' remuneration				
Salaries, wages and other emoluments	9,393,072	7,687,364	7,500	7,200
Defined contribution plan	587,813	469,394	-	-
Social security contribution	89,569	55,649	-	-
Other benefits	6,997	98,503	-	-
	10,077,451	8,310,910	7,500	7,200

Included in the employee benefits expenses is aggregate amount of remuneration received and receivable by the Executive Directors and Non-Executive Directors of the Company during the financial year as below:-

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
Directors' remuneration				
Salaries, wages and other emoluments	1,076,099	1,383,345	7,500	7,200
Defined contribution plan	88,553	97,123	-	-
Social security contribution	5,437	5,961	-	-
Other benefits	426	101,963	-	-
	1,170,515	1,588,392	7,500	7,200

The estimated monetary value of benefits-in-kind provided to Directors of the Company by way of usage of the Group assets amounted to RM51,912 (2024: RM51,750).

Included in the employee benefits expenses are aggregate amount of remuneration received and receivable by the key management personnel (other than Directors) of the Group during the financial year as below:-

	Group	
	2025 RM	2024 RM
Key management personnel remuneration		
Salaries, wages and other emoluments	569,326	653,339
Defined contribution plan	63,936	66,413
Social security contribution	3,591	3,120
Other benefits	36,879	5,342
	673,732	728,214

The estimated monetary value of benefits-in-kind provided to key management personnel of the Group by way of usage of the Group's assets amounted to RM16,400 (2024: RM12,608).

23. RELATED PARTY DISCLOSURES

(a) The related party transactions of the Group, other than disclosed elsewhere in the financial statements are as follows:-

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
Rental paid to a Director of the Company	5,800	5,400	-	-
Sales to a substantial shareholder	5,124,932	4,761,366	-	-
Dividend income from a subsidiary	-	-	200,000	-

(b) Outstanding related party balances arising from related party transactions as at the reporting date are disclosed in Notes 5 and 8 to the financial statements.

(c) Key management personnel are defined as the person having authority and responsibility for planning, directing and controlling the activities of the Group and of the Company either directly or indirectly. Remuneration of key management personnel and Directors are disclosed in Note 22 to the financial statements.

24. FINANCIAL INSTRUMENTS

24.1 Categories of financial instruments

The table below provides an analysis of financial instruments measured at amortised cost.

	2025 RM	2024 RM
Group		
Financial assets		
Trade receivables	14,743,040	8,809,124
Other receivables	2,800,137	1,808,230
Cash and cash equivalents	9,271,108	13,064,933
	26,814,285	23,682,287
Financial liabilities		
Trade payables	13,600,643	7,978,775
Other payables	4,969,771	1,558,921
Borrowings	10,415,442	8,912,319
	28,985,856	18,450,015

24. FINANCIAL INSTRUMENTS (CONT'D)

24.1 Categories of financial instruments (cont'd)

The table below provides an analysis of financial instruments measured at amortised cost. (cont'd):

	2025 RM	2024 RM
Company		
Financial assets		
Amount due from a subsidiary	-	21,657,576
Cash and cash equivalents	173,851	3,170,915
	173,851	24,828,491
Financial liability		
Other payables	153,242	57,464

24.2 Financial risk management objectives and policies

The Group and the Company are exposed to various risks in relation to financial instruments. The main types of risks are credit risk, liquidity risk, interest rate risk and foreign currency risk.

Financial risk management policy is established to ensure that adequate resources are available for the development of the Group's and of the Company's business whilst managing their credit risk, liquidity risk, interest rate risk and foreign currency risk. The Group and the Company operate within clearly defined policies and procedures that are approved by the Board of Directors to ensure the effectiveness of the risk management process.

The main areas of financial risks faced by the Group and the Company and the policy in respect of the major areas of treasury activity are set out as follows:-

24.2.1 Credit risk

Credit risk is the risk of a financial loss to the Group and the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations. It is the Group's and the Company's policy to enter into financial instrument with a diversity of creditworthy counterparties. The Group and the Company do not expect to incur material credit losses on its financial assets or the financial instruments.

Concentration of credit risk exists when changes in economic, industry and geographical factors similarly affect the group of counterparties whose aggregate credit exposure is significant in relation to the Group's and the Company's total credit exposure. The Group's and the Company's portfolio of financial instrument is broadly diversified along industry, product and geographical lines, and transactions are entered into with diverse creditworthy counterparties, thereby mitigate any significant concentration of credit risk.

It is the Group's policy that all customers who wish to trade on credit terms are subject to credit verification procedures. The Group and the Company do not offer credit terms without the approval of the management.

The maximum exposure to credit risk is represented by the carrying amounts of each class of financial assets recognised in the statements of financial position.

24. FINANCIAL INSTRUMENTS (CONT'D)

24.2 Financial risk management objectives and policies (cont'd)

The main areas of financial risks faced by the Group and the Company and the policy in respect of the major areas of treasury activity are set out as follows:-

24.2.1 Credit risk

The areas where the Group and the Company are exposed to credit risk are as follows:-

Receivables

Receivables are monitored on an ongoing basis to mitigate risk of bad debts. The Group's exposure to credit risk is influenced mainly by the individual characteristics of each customer. However, management also considers the factors that may influence the credit risk of its customer base, including the default risk associated with the industry in which customers operate.

The Group has adopted a policy of only dealing with creditworthy counterparties. Management has a credit policy in place to control credit risk by dealing with creditworthy counterparties and deposit with banks and financial institution with good credit rating. The exposure to credit risk is monitored on an ongoing basis and action will be taken for long outstanding debts.

Information regarding the Group's exposure to credit risk and ECLs for trade receivables is disclosed in Note 8.4 to the financial statements.

Concentration of credit risk

Concentration of credit risk exists when changes in economic, industry and geographical factors similarly affect the group of counterparties whose aggregate credit exposure is significant in relation to the Group's total credit exposure. The Group's portfolio of financial instrument is broadly diversified along geographical lines and transactions are entered into with diverse creditworthy counterparties, thereby mitigate any significant concentration of credit risk.

In respect of the trade receivables, the Group is not subjected to significant credit risk exposure to any single counterparty or a group of counterparties having similar characteristics except that 60% (2024: 30%) of the Group's gross trade receivables were due from two (2024: two) major customers.

In respect of other receivables, the Group and the Company are not subjected to any significant credit risk exposure to any single counterparty or a group of counterparties having similar risk characteristics.

The net carrying amount of receivables is considered a reasonable approximate of its fair value. The maximum exposure to credit risk is the carrying value of each class of receivables as disclosed in Notes 8 and 9 to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2025 (CONT'D)

24. FINANCIAL INSTRUMENTS (CONT'D)

24.2 Financial risk management objectives and policies (cont'd)

The main areas of financial risks faced by the Group and the Company and the policy in respect of the major areas of treasury activity are set out as follows (cont'd):-

24.2.1 Credit risk (cont'd)

The main areas of financial risks faced by the Group and the Company and the policy in respect of the major areas of treasury activity are set out as follows (cont'd):-

Receivables (cont'd)

With a credit policy in place to ensure the credit risk is monitored on an ongoing basis, the management has taken reasonable steps to ensure that receivables are stated at their realisable values. A significant portion of the receivables are regular customers that have been transacting with the Group. The Group uses ageing analysis to monitor the credit quality of the receivables. Any receivables having significant balances past due more than credit terms granted are deemed to have higher credit risk, and are monitored individually.

Intercompany balances

The maximum exposure to credit risk is represented by its carrying amounts in the statement of financial position.

As at the end of the reporting date, there was no indication that advances to a subsidiary is not recoverable.

Cash and cash equivalents

The credit risk for cash and cash equivalents is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

Financial guarantees

The Company provides unsecured financial guarantees to financial institutions in respect of banking facilities granted to subsidiaries. The Company monitors on an on-going basis the results of the borrowers and their repayments to the financial institution. As at the end of the reporting date, there was no indication that any subsidiaries will default in repayments.

The maximum exposure to credit risk to the Company is RM11,833,412 (2024: RM7,483,258), represented by the outstanding banking facilities utilised by the subsidiaries as at the reporting date.

24. FINANCIAL INSTRUMENTS (CONT'D)

24.2 Financial risk management objectives and policies (cont'd)

The main areas of financial risks faced by the Group and the Company and the policy in respect of the major areas of treasury activity are set out as follows (cont'd):-

24.2.2 Liquidity risk

Liquidity risk is the risk that the Group and the Company will not be able to meet its financial obligations as and when they fall due, due to shortage of funds.

In managing their exposures to liquidity risk arises principally from their various payables, borrowings and lease liabilities. The Group and the Company maintain a level of cash and cash equivalents and bank facilities deemed adequate by the management to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities as and when they fall due.

The Group and the Company aim at maintaining a balance of sufficient cash and deposits and flexibility in funding by keeping diverse sources of committed and uncommitted credit facilities from various banks.

The summary of the maturity profile based on contractual undiscounted repayment obligations is as follow:-

			Current	← Non-current →	
	Carrying amount RM	Total contractual cash flows RM	Within 1 year RM	2 to 5 years RM	More than 5 years RM
Group					
2025					
Borrowings	10,415,442	12,826,228	3,642,230	4,534,004	4,649,994
Lease liabilities	3,327,310	3,687,804	1,123,225	2,564,579	-
Trade payables	13,600,643	13,600,643	13,600,643	-	-
Other payables	4,969,771	4,969,771	4,969,771	-	-
	32,313,166	35,084,446	23,335,869	7,098,583	4,649,994
Group					
2024					
Borrowings	8,912,319	11,734,478	1,553,336	4,429,344	5,751,798
Lease liabilities	710,855	757,917	357,251	400,666	-
Trade payables	7,978,775	7,978,775	7,978,775	-	-
Other payables	1,558,921	1,558,921	1,558,921	-	-
	19,160,870	22,030,091	11,448,283	4,830,010	5,751,798

24. FINANCIAL INSTRUMENTS (CONT'D)

24.2 Financial risk management objectives and policies (cont'd)

The main areas of financial risks faced by the Group and the Company and the policy in respect of the major areas of treasury activity are set out as follows (cont'd):-

24.2.2 Liquidity risk (cont'd)

The summary of the maturity profile based on contractual undiscounted repayment obligations is as follow (cont'd):-

			Current	← Non-current →	
	Carrying amount RM	Total contractual cash flows RM	Within 1 year RM	2 to 5 years RM	More than 5 years RM
Company					
2025					
Other payables	153,242	153,242	153,242	-	-
Financial guarantees*	-	11,833,412	11,833,412	-	-
Company					
2024					
Other payables	57,464	57,464	57,464	-	-
Financial guarantees*	-	7,483,258	7,483,258	-	-

* This exposure is included in liquidity risk for illustration only. No financial guarantee was called upon by the holders as at the end of reporting year.

24.2.3 Interest rate risk

Interest rate risk is caused by changes in market interest rate resulting in fluctuation in fair value or future cash flow of financial instruments of the Group. The Group's interest rate management objective is to manage the interest expenses to be consistent with maintaining an acceptable level of exposure to interest rate fluctuation.

The Group's borrowings at variable interest rates exposed to the risk of change in cash flow due to changes in interest rate. Short term receivables and payables are not significantly exposed to any interest rate risk.

24. FINANCIAL INSTRUMENTS (CONT'D)

24.2 Financial risk management objectives and policies (cont'd)

The main areas of financial risks faced by the Group and the Company and the policy in respect of the major areas of treasury activity are set out as follows (cont'd):-

24.2.3 Interest rate risk (cont'd)

Interest rate sensitivity analysis

The Group is exposed to changes in market interest rates through bank borrowings at variable interest rates. Other borrowings are at fixed interest rates. The following is interest rate profile of the significant interest-bearing financial instrument, based on carrying amounts as at the reporting date:-

	Group	
	2025 RM	**2024 RM**
Fixed rate instruments		
Financial liabilities		
Lease liabilities	3,327,310	710,855
Bankers' acceptances	1,712,000	446,000
	5,039,310	1,156,855
Floating rate instrument		
Financial liability		
Term loans	8,703,442	8,466,319

Fair value sensitivity analysis for fixed rate instrument

The Group does not account for any fixed rate financial assets and financial liabilities at fair value through profit or loss, and the Group does not designate derivatives as hedging instruments under a fair value hedge accounting model. Therefore, a change in interest rates at the reporting date would not affect profit or loss.

Cash flow sensitivity analysis for floating rate instruments

The following illustrates the sensitivity of profit to a reasonably possible change in interest rates of +/- 25 (2024: +/- 25) basis points ("bp"). These changes are considered to be reasonably possible based on observation of current market conditions. The calculations are based on a change in the average market interest rate for each period, and the financial instruments held at each reporting date that are sensitive to changes in interest rates. All other variables are held constant.

NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2025 (CONT'D)

24. FINANCIAL INSTRUMENTS (CONT'D)

24.2 Financial risk management objectives and policies (cont'd)

The main areas of financial risks faced by the Group and the Company and the policy in respect of the major areas of treasury activity are set out as follows (cont'd):-

24.2.3 Interest rate risk (cont'd)

Cash flow sensitivity analysis for floating rate instruments (cont'd)

	Effect on profit/equity for the financial year	
	25bp increase RM	25bp decrease RM
Group		
2025	21,759	(21,759)
2024	21,166	(21,166)

24.2.4 Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

The Group is exposed to foreign currency risk on sales and purchases that are denominated in a currency other than the functional currency of Group. The currencies giving rise to these risks are primarily SGD, RMB, USD, THB and EUR.

The Group's exposures to foreign currency risk, based on carrying amounts as at the reporting date was disclosed in the respective financial assets and financial liabilities note to the financial statements.

Carrying amounts of the Group's exposure to foreign currency risk are as follows:-

	SGD RM	RMB RM	USD RM	THB RM	EUR RM
Group					
2025					
Financial assets					
Trade receivables	309,319	33,803	3,030,333	-	-
Other receivables	-	10,347	2,157,936	-	-
Cash and cash equivalents	477,358	12,123	3,352,918	-	35
Financial liabilities					
Trade payables	(80,660)	-	(987,196)	(7,128)	-
Other payables	-	-	(3,948,538)	-	-
Net exposure	706,017	56,273	3,605,453	(7,128)	35

24. FINANCIAL INSTRUMENTS (CONT'D)

24.2 Financial risk management objectives and policies (cont'd)

The main areas of financial risks faced by the Group and the Company and the policy in respect of the major areas of treasury activity are set out as follows (cont'd):-

24.2.4 Foreign currency risk (cont'd)

Carrying amounts of the Group's exposure to foreign currency risk are as follows (cont'd):-

	SGD RM	RMB RM	USD RM	EUR RM
Group				
2024				
Financial assets				
Trade receivables	551,043	75,451	1,515,179	-
Other receivables	168,399	395,879	562,955	-
Cash and cash equivalents	623,292	24,647	4,928,811	257
Financial liabilities				
Trade payables	(72,808)	-	(245,861)	-
Other payables	-	(16,005)	(21,545)	-
Net exposure	1,269,926	479,972	6,739,539	257

Foreign currency sensitivity analysis

Exposures to foreign exchange rates vary during the financial year depending on the volume of overseas transactions.

The following table demonstrates the sensitivity to profit or loss/equity with regards to the Group's financial instruments to a reasonably possible change in the SGD, THB, RMB, USD and EUR exchange rates against the functional currency of the Group, with all other variables held constant.

		Effect on profit/equity 2025 RM	 2024 RM
SGD/RM	- strengthened 2% (2024: 2%)	14,120	25,399
	- weakened 2% (2024: 2%)	(14,120)	(25,399)
THB/RM	- strengthened 2% (2024: 2%)	(143)	-
	- weakened 2% (2024: 2%)	143	-
RMB/RM	- strengthened 2% (2024: 2%)	1,125	9,599
	- weakened 2% (2024: 2%)	(1,125)	(9,599)
USD/RM	- strengthened 2% (2024: 2%)	72,109	134,791
	- weakened 2% (2024: 2%)	(72,109)	(134,791)
EUR/RM	- strengthened 2% (2024: 2%)	1	5
	- weakened 2% (2024: 2%)	(1)	(5)

NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2025 (CONT'D)

24. FINANCIAL INSTRUMENTS (CONT'D)

24.2 Financial risk management objectives and policies (cont'd)

The main areas of financial risks faced by the Group and the Company and the policy in respect of the major areas of treasury activity are set out as follows (cont'd):-

24.2.4 Foreign currency risk (cont'd)

Foreign currency risk sensitivity analysis (cont'd)

The assumed movement in the above foreign currency rate for the foreign currency exchange rate sensitivity analysis is based on the prudent estimate of the current market environment.

The exposure to foreign exchange risk varies during the financial year depending on the volume of overseas transactions. Nonetheless, the analysis above is considered to be representative of the Group's exposure to foreign currency risk.

24.3 Fair value of financial instruments

The carrying amounts of financial assets of the Group and of the Company at the reporting date approximate their fair value due to their short-term nature or that they are floating rate instruments that are re-priced to market interest rate on or near reporting date or insignificant impact of discounting.

24.4 Fair value hierarchy

As at the reporting date, the Group and the Company have no financial instruments that are measured subsequent to initial recognition at fair value and hence fair value hierarchy is not presented.

25. CAPITAL COMMITMENTS

	Group	
	2025	**2024**
	RM	**RM**
Authorised and contracted for:		
- Plant and machinery	1,199,540	946,326
- Construction of new factory	433,270	7,114,328
	1,632,810	8,060,654

26. OPERATING SEGMENTS

The Group is principally involved in a single segment, i.e.manufacturing and sales of health supplements and beverages. Hence, there was no disclosure of segment results, assets and liabilities. For management purposes, the management has analysed its business activities into types of business activities and geographical market of its revenue in making decisions about resource allocation and performance assessment.

Segment reporting

	Group	
	2025	**2024**
	RM	**RM**
Revenue by business activities:		
- Provision of instant beverage premixes manufacturing services for third party brand owners	110,371,011	73,454,495
- Others *	679,826	684,474
	111,050,837	74,138,969

* Comprise of sale of house brands instant beverage premixes and aloe vera gel.

Geographical information

Revenue information based on the geographical location of customers are disclosed in Note 17 to the financial statements.

The Group's non-current assets are all located in Malaysia.

Major customers

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

	Group			
	2025		**2024**	
	RM	**%**	**RM**	**%**
Company A	18,367,555	17	-	-
Company B	16,306,251	15	24,439,648	33
Company C	16,260,390	15	-	-
	50,934,196	47	24,439,648	33

27. CAPITAL MANAGEMENT

The primary objective of the Group's and the Company's capital management is to ensure that they maintain a strong credit rating and financially prudent capital ratios in order to support their current business as well as future expansion so as to maximise shareholders' value.

The Group and the Company manage their capital structure and makes adjustments to it, in light of changes in economic conditions. To maintain and adjust the capital structure, the Group and the Company may adjust dividend payment to shareholders, return capital to shareholders or issue new shares. No changes were made in the objectives, policies or processes during the financial year ended 30 June 2025 and 30 June 2024.

GROUP PROPERTIES
AS AT 30 JUNE 2025

Location of Properties	Tenure	Land Area / Built Up Area	Description	Approximate Age of Building	Date of Acquisition	Carrying Amount as at 30.06.2025 RM'000
Orgapharma Herbal Manufacturing Sdn. Bhd.						
Geran 236022, Lot 11288, Mukim of Beranang, District of Ulu Langat, State of Selangor / No. 11, Lot 83, Jalan Kesuma 2/3, Bandar Tasik Kesuma, 43700 Beranang, Selangor	Freehold	57,619 sq ft / 31,894.27 sq ft	Industrial land with a single storey detached factory annexed with 2-storey offices with a guard house	21 years	15/10/2010	2,777
Orgabio Manufacturing Sdn. Bhd.						
HS(M) 8079, PT No. 29951, Tempat Bangi, Mukim of Semenyih, District of Hulu Langat, State of Selangor / Lot 29951, HSM 8079, Jalan Bangi, Mukim Semenyih, 43500 Semenyih, Selangor	Freehold	87,155 sq ft / 76,493 sq ft	A freehold industrial land with a detached building comprising a single-storey warehouse, a single-storey factory, a two-storey office, and a guard house."	1.0 year	04/07/2017	23,072
Geran 23546, Lot 10730, Mukim of Beranang, District of Hulu Langat, State of Selangor / No. 29, Jalan Kesuma 1/12, Bandar Tasik Kesuma, 43700 Beranang, Selangor	Freehold	1,076 sq ft / 1,911 sq ft	Double storey terrace house	23 years	22/06/2017	329
Geran 127767 PT8998 Mukim of Beranang, District of Hulu Langat, State of Selangor / No. 16, Jalan Kesuma 1/14, Bandar Tasik Kesuma, 43700 Beranang, Selangor	Freehold	1,076 sq ft / 1,500 sq ft	Double storey terrace house	23 years	05/03/2020	340

GROUP PROPERTIES
AS AT 30 JUNE 2025 (CONT'D)

Location of Properties	Tenure	Land Area / Built Up Area	Description	Approximate Age of Building	Date of Acquisition	Carrying Amount as at 30.06.2025 RM'000
HSM 6390 PT32955 Tempat Setul, Mukim of Setul, State of Negeri Sembilan / Lot 6, Project Kawasan Perindustrian Ringan Mantin, No. 24, Jalan KPRM 1, Kawasan Perindustrian Ringan Mantin, 71700 Negeri Sembilan	Freehold	2,702 sq ft / 2,702 sq ft	Single storey terrace factory	9 years	25/11/2016	550
HSM 6389 PT32954 Tempat Setul, Mukim of Setul, State of Negeri Sembilan / Lot 7, Project Kawasan Perindustrian Ringan Mantin, No. 25, Jalan KPRM 1, Kawasan Perindustrian Ringan Mantin, 71700 Negeri Sembilan	Freehold	4,036 sq ft / 4,036 sq ft	Single Storey Light Industrial Factory	9 years	25/11/2016	819
Orgapharma Marketing Sdn. Bhd.						
Geran 235147 Lot 10632, Mukim of Beranang, District of Hulu Langat, State of Selangor / No. 14, Jalan Kesuma 1/14, Bandar Tasik Kesuma, 43700 Beranang, Selangor	Freehold	1,076 sq ft / 1,320 sq ft	Double storey terrace house	23 years	27/07/2016	254
Geran 235322 Lot 10706, Mukim of Beranang, District of Hulu Langat, State of Selangor / No. 20, Jalan Kesuma 1/13, Bandar Tasik Kesuma, 43700 Beranang, Selangor	Freehold	1,345 sq ft / 1,847 sq ft	Double storey terrace house	23 years	30/06/2016	254
HS(D) 173129, PT15738, Mukim of Beranang, District of Hulu Langat, State of Selangor / 16, Jalan Eco Majestic 9/1B, Eco Majestic, 43500 Semenyih, Selangor	Freehold	1,916 sq ft / 3,833 sq ft	2-storey shoplots	8 years	24/03/2015	1,301

ANALYSIS OF SHAREHOLDINGS
AS AT 30 SEPTEMBER 2025

SHARE CAPITAL

Total Number of Issued Shares	:	247,868,000
Issued Share Capital	:	RM43,647,453
Class of Shares	:	Ordinary Shares
Voting Rights	:	One vote for each ordinary share held

DISTRIBUTION OF SHAREHOLDINGS AS AT 30 SEPTEMBER 2025

	No. of holders	% of shareholders	No. of holdings	% of shares
1 – 99	15	1.12	101	0.00
100 - 1,000	221	16.57	83,000	0.03
1,001 - 10,000	524	39.28	3,164,300	1.28
10,001 - 100,000	469	35.16	16,407,801	6.62
100,001 to less than 5% of issued shares	102	7.65	57,226,000	23.09
5% and above of issued shares	3	0.22	170,986,798	68.98
	1,334	**100.00**	**247,868,000**	**100.00**

SUBSTANTIAL SHAREHOLDERS AS AT 30 SEPTEMBER 2025
(as per the Register of Substantial Shareholders)

		Direct	%	Indirect	%
1.	Ean Yong & Sons Sdn. Bhd.	151,199,998	61.00	-	-
2.	Dato' Ean Yong Tin Sin	509,000	0.21	151,664,298 [(a)]	61.19
3.	Datin Lai You Mooi	-	-	152,173,298 [(a)]	61.39
4.	Ean Yong Hian Wah	25,000	0.01	152,148,298 [(a)]	61.38
5.	Ean Yong Hien Voon	436,200	0.18	151,737,098 [(a)]	61.22
6.	Ean Yong Hien Chal	-	-	152,173,298 [(a)]	61.39
7.	Ean Yong Han Khian	-	-	152,173,298 [(a)]	61.39
8.	Ean Yong Hen Loen	-	-	152,173,298 [(a)]	61.39
9.	Ean Yong Sik Siew	-	-	152,173,298 [(a)]	61.39
10.	Hai-O Enterprise Berhad [(b)]	24,786,800	10.00	-	-
11.	Beshom Holdings Berhad	-	-	24,786,800 [(c)]	10.00
12.	Tan Keng Kang	-	-	24,786,800 [(d)]	10.00

Notes:
- *(a) Deemed interested by virtue of their shareholdings in Ean Yong & Sons Sdn. Bhd. pursuant to Section 8 of the Companies Act 2016 and family members' shareholdings in Orgabio.*
- *(b) Hai-O Enterprise Berhad is a wholly-owned subsidiary of Beshom Holdings Berhad.*
- *(c) Deemed interested by virtue of its interest in Hai-O Enterprise Berhad pursuant to Section 8 of the Companies Act 2016.*
- *(d) Deemed interested pursuant to Section 8 of the Companies Act 2016, by virtue of his and his family interest in Beshom Holdings Berhad, the holding company of Hai-O Enterprise Berhad, which in turn hold not less than 20% voting shares in Beshom Holdings Berhad.*

ANALYSIS OF SHAREHOLDINGS
AS AT 30 SEPTEMBER 2025 (CONT'D)

DIRECTORS' INTERESTS IN SHARES AS AT 30 SEPTEMBER 2025
(as per the Register of Directors' Shareholding)

		Direct	%	Indirect	%
1.	Ean Yong Hian Wah	25,000	0.01	152,148,298 [a]	61.38
2.	Dato' Ean Yong Tin Sin	509,000	0.21	151,664,298 [a]	61.19
3.	Ean Yong Hien Voon	436,200	0.18	151,737,098 [a]	61.22
4.	Ean Yong Hen Loen	-	-	152,173,298 [a]	61.39
5.	Dato' Seri Chan Kong Yew	-	-	-	-
6.	Phang Sze Fui	100,000	0.04	-	-
7.	Tay Bee Koo	-	-	-	-

Notes:
(a) Deemed interested by virtue of their shareholdings in Ean Yong & Sons Sdn. Bhd. pursuant to Section 8 of the Companies Act 2016 and family members' shareholdings in Orgabio.

LIST OF TOP 30 LARGEST SECURITIES ACCOUNTS HOLDERS
(ACCORDING TO THE REGISTER OF DEPOSITORS AS AT 30 SEPTEMBER 2025)

		No. of shares	% of shares
1.	EAN YONG @ SONS SDN. BHD.	75,000,000	30.26
2.	EAN YONG @ SONS SDN. BHD.	71,199,998	28.72
3.	HAI-O ENTERPRISE BERHAD	24,786,800	10.00
4.	CGS INTERNATIONAL NOMINEES MALAYSIA (TEMPATAN) SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR TAN BOON CHAI (MY1175)	10,911,500	4.40
5.	RHB NOMINEES (TEMPATAN) SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR EAN YONG & SONS SDN. BHD.	5,000,000	2.02
6.	RHB NOMINEES (TEMPATAN) SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR TOH ENG KEAT	2,840,600	1.15
7.	MAYBANK NOMINEES (TEMPATAN) SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR CHEN TAM CHAI	2,829,300	1.14
8.	PUBLIC NOMINEES (TEMPATAN) SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR YOUNG CHUAN KIM (E-KTU)	2,500,000	1.01
9.	RHB NOMINEES (TEMPATAN) SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR TOH ENG KEAT	1,754,000	0.71
10.	LIEW FOOK MENG	1,608,000	0.65
11.	NG MING KAI	1,296,000	0.52
12.	SEIK THYE KONG	1,148,600	0.46
13.	TAN SAY YONG	1,091,800	0.44
14.	HO HUEY CHUIN	1,044,800	0.42
15.	TAN BOON CHAI	891,500	0.36

ANALYSIS OF SHAREHOLDINGS
AS AT 30 SEPTEMBER 2025 (CONT'D)

LIST OF TOP 30 LARGEST SECURITIES ACCOUNTS HOLDERS (ACCORDING TO THE REGISTER OF DEPOSITORS AS AT 30 SEPTEMBER 2025)

		No. of shares	% of shares
16.	HONG FOO KOON	800,000	0.32
17.	WONG YEE PING	786,500	0.32
18.	PUBLIC NOMINEES (TEMPATAN) SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR TOO KOK THAI (E-BPJ)	700,000	0.28
19.	RHB NOMINEES (TEMPATAN) SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR GOH CHUNG KIAT	700,000	0.28
20.	MAYBANK NOMINEES (TEMPATAN) SDN. BHD. CHAN YIN KHUAN	677,300	0.27
21.	GOH LEE HIAN	650,000	0.26
22.	HONG CHIN HUAT	634,000	0.26
23.	TOH SENG KONG	602,000	0.24
24.	WAN CHIN FOO	600,000	0.24
25.	YAP HOCK LEE	566,700	0.23
26.	YEO TIEW BOON @ YEO CHEE WEE	560,000	0.23
27.	MAYBANK NOMINEES (TEMPATAN) SDN. BHD. KUEK FOOK HAI	510,000	0.21
28.	DATO' EAN YONG TIN SIN	509,000	0.21
29.	MOOMOO NOMINEES (TEMPATAN) SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR KHOW CHEAH YONG	500,000	0.20
30.	SEE WEI FONG	500,000	0.20
	TOTAL	**213,198,398**	**86.01**

ANALYSIS OF WARRANTS A HOLDINGS
AS AT 30 SEPTEMBER 2025

WARRANTS A 2025/2030

Total Number of Warrants A : 61,966,995

DISTRIBUTION OF WARRANTS A HOLDINGS AS AT 30 SEPTEMBER 2025

	No. of Warrants A holders	% of Warrants A holders	No. of Warrants A holdings	% of Warrants A
1 – 99	215	18.68	7,460	0.01
100 - 1,000	258	22.41	139,386	0.22
1,001 - 10,000	501	43.53	1,847,775	2.98
10,001 - 100,000	151	13.12	4,266,775	6.89
100,001 to less than 5% of issued Warrants A	22	1.91	9,425,300	15.21
5% and above of issued Warrants A	4	0.35	46,280,299	74.69
	1,151	**100.00**	**61,966,995**	**100.00**

DIRECTORS' INTERESTS IN WARRANTS A AS AT 30 SEPTEMBER 2025
(as per the Register of Directors' Warrants A Holdings)

		Direct	%	Indirect	%
1.	Ean Yong Hian Wah	6,250	0.01	37,953,024 [(a)]	61.25
2.	Dato' Ean Yong Tin Sin	127,250	0.21	37,832,024 [(a)]	61.05
3.	Ean Yong Hien Voon	25,000	0.04	37,934,274 [(a)]	61.22
4.	Ean Yong Hen Loen	-	-	37,959,274 [(a)]	61.26
5.	Dato' Seri Chan Kong Yew	-	-	-	-
6.	Phang Sze Fui	25,000	0.04	-	-
7.	Tay Bee Koo	-	-	-	-

Notes:
(a) *Deemed interested by virtue of their shareholdings in Ean Yong & Sons Sdn. Bhd. pursuant to Section 8 of the Companies Act 2016 and family members' shareholdings in Orgabio.*

LIST OF TOP 30 LARGEST WARRANTS A ACCOUNTS HOLDERS
(ACCORDING TO THE REGISTER OF DEPOSITORS AS AT 30 SEPTEMBER 2025)

		No. of Warrants A	% of Warrants A
1.	EAN YONG @ SONS SDN. BHD.	18,750,000	30.26
2.	EAN YONG @ SONS SDN. BHD.	17,799,999	28.72
3.	HAI-O ENTERPRISE BERHAD	6,196,700	10.00
4.	LOK WEI SEONG	3,533,600	5.70
5.	CGS INTERNATIONAL NOMINEES MALAYSIA (TEMPATAN) SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR TAN BOON CHAI (MY1175)	1,912,450	3.09
6.	RHB NOMINEES (TEMPATAN) SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR EAN YONG & SONS SDN. BHD.	1,250,000	2.02

ANALYSIS OF WARRANTS A HOLDINGS
AS AT 30 SEPTEMBER 2025

LIST OF TOP 30 LARGEST WARRANTS A ACCOUNTS HOLDERS (ACCORDING TO THE REGISTER OF DEPOSITORS AS AT 30 SEPTEMBER 2025)

		No. of Warrants A	% of Warrants A
7.	MAYBANK NOMINEES (TEMPATAN) SDN. BHD. CHAN YIN KHUAN	1,034,700	1.67
8.	LEE CHOON YIK	800,000	1.29
9.	MAYBANK NOMINEES (TEMPATAN) SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR CHEN TAM CHAI	730,850	1.18
10.	RHB NOMINEES (TEMPATAN) SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR TOH ENG KEAT	640,000	1.03
11.	PUBLIC NOMINEES (TEMPATAN) SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR LOK WEI SEONG (E-BPJ)	404,000	0.65
12.	LIEW FOOK MENG	402,000	0.65
13.	HO HUEY CHUIN	261,200	0.42
14.	TAN BOON CHAI	222,875	0.36
15.	TAN SAY YONG	218,325	0.35
16.	WONG YEE PING	196,625	0.32
17.	SIM CHEE HIN	170,000	0.27
18.	GOH LEE HIAN	162,500	0.26
19.	AZHAR BIN ABU BAKAR	150,000	0.24
20.	YEO TIEW BOON @ YEO CHEE WEE	140,000	0.23
21.	MOHD SYAHRIL BIN SULAIMAN	137,400	0.22
22.	DATO' EAN YONG TIN SIN	127,250	0.21
23.	MOOMOO NOMINEES (TEMPATAN) SDN. BHD. PLEDGED SECURITIES ACCOUNT FOR KHOW CHEAH YONG	125,000	0.20
24.	TAN WEI YEN	125,000	0.20
25.	KOH LOKE MING	114,750	0.19
26.	HEW SIEW LEE	100,375	0.16
27.	SEE WEI FONG	100,000	0.16
28.	WAN CHIN FOO	100,000	0.16
29.	EAN YONG MUI	93,000	0.15
30.	CHOO KEN HWA	83,075	0.13
	TOTAL	**56,081,674**	**90.50**

NOTICE OF ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT the Seventh (7th) Annual General Meeting of Orgabio Holdings Berhad ("Orgabio" or "the Company") will be held at Lot 27600, Jalan Helium, Kawasan Perindustrian Sungai Purun, Jalan Bangi Lama, 43500 Semenyih, Selangor Darul Ehsan on Friday, 28 November 2025 at 10.00 a.m., or any adjournment thereof, for the purpose of transacting the following businesses:

AGENDA

1.	To receive the Audited Financial Statements for the financial year ended 30 June 2025, together with the Directors' and Auditors' Reports thereon.	**Please refer to Explanatory Note 1**
2.	To approve the payment of directors' fees and other benefits payable of up to RM254,400 to be divided amongst the Directors in such manner as the Directors may determine for the period commencing from 28 November 2025 until the conclusion of the next Annual General Meeting of the Company.	**Ordinary Resolution 1**
3.	To re-elect the following directors who retire pursuant to Clause 115 of the Company's Constitution:	
	(a) Mr Ean Yong Hien Voon	**Ordinary Resolution 2**
	(b) Mr Ean Yong Hen Loen	**Ordinary Resolution 3**
	(c) Ms Phang Sze Fui	**Ordinary Resolution 4**
4.	To re-appoint Grant Thornton Malaysia PLT as External Auditors of the Company and to authorise the Directors to fix their remuneration.	**Ordinary Resolution 5**

SPECIAL BUSINESSES :
To consider and, if thought fit, to pass the following Resolution:

5. **Authority to Allot and Issue Shares Pursuant to Sections 75 and 76 of the Companies Act 2016** — **Ordinary Resolution 6**

"THAT pursuant to Sections 75 and 76 of the Companies Act 2016 ("the Act") and subject to the approvals of the relevant governmental/regulatory authorities, the Directors be and are hereby empowered to issue shares in the capital of the Company from time to time and upon such terms and conditions and for such purposes as the Directors, may in their absolute discretion deem fit, provided that the aggregate number of shares issued pursuant to this resolution does not exceed 10% of the issued share capital of the Company for the time being and that the Directors be and are hereby also empowered to obtain approval from the Bursa Malaysia Securities Berhad for the listing and quotation of the additional shares so issued and that such authority shall continue to be in force until the conclusion of the next Annual General Meeting of the Company.

AND THAT pursuant to Section 85 of the Act to be read together with Clause 70 of the Constitution of the Company, approval be and is hereby given for the Company to waive the statutory pre-emptive rights of the shareholders and empower the Directors of the Company to issue and allot new ordinary shares pursuant to Sections 75 and 76 of the Act without offering them to the existing members to maintain their relative voting and distribution right and such new shares shall rank pari passu in all respects with the existing class of ordinary shares."

NOTICE OF ANNUAL GENERAL MEETING
(CONT'D)

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

"THAT, subject to compliance with all applicable laws, regulations and guidelines, approval be and is hereby given to the Company and/or its subsidiaries to enter into Recurrent Related Party Transactions of a revenue or trading nature with related parties as set out in Section 2.4 of the Circular to Shareholders dated 30 October 2025 for the purposes of Rule 10.09 of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("Listing Requirements"), subject to the following:

(i) the transactions are necessary for the day-to-day operations of the Company's subsidiary in the ordinary course of business, at arm's length, on normal commercial terms and are on terms not more favourable to the related party than those generally available to the public and not detrimental to minority shareholders of the Company;

(ii) the mandate is subject to annual renewal. In this respect, any authority conferred by a mandate shall only continue to be in force until:

(a) the conclusion of the next Annual General Meeting ("AGM") of the Company, at which time it will lapse, unless by a resolution passed at the meeting, the authority is renewed;

(b) the expiration of the period within which the next AGM after the date it is required to be held pursuant to Section 340 (2) of the Companies Act 2016 ("the Act") (but shall not extend to such extension as may be allowed pursuant to Section 340 (4) of the Act); or

(c) revoked or varied by a resolution passed by the shareholders in a general meeting,

whichever is earlier.

(iii) disclosure is made in the annual report of the Company of the breakdown of the aggregate value of the Recurrent Related Party Transactions conducted pursuant to the mandate during the current financial year, and in the annual reports for the subsequent financial years during which a shareholder's mandate is in force, where:

(a) the consideration, value of the assets, capital outlay or costs of the aggregated transactions is equal to or exceeds RM1.0 million; or

(b) any one of the percentage ratios of such aggregated transactions is equal to or exceeds 1%,

whichever is the lower;

and amongst others, based on the following information:

(a) the type of the Recurrent Related Party Transactions made; and

(b) the names of the related parties involved in each type of the Recurrent Related Party Transactions made and their relationships with Orgabio Group.

AND THAT the Directors of the Company be and are hereby authorised to complete and do all such acts and things to give effect to the transactions contemplated and/or authorised by this Ordinary Resolution."

7. To transact any other business of the Company for which due notice shall have been given.

By order of the Board,

CHONG VOON WAH (SSM PC No. 202008001343) (MAICSA 7055003)
THAI KIAN YAU (SSM PC No. 202008001515) (MIA 36921)
Company Secretaries

Kuala Lumpur
30 October 2025

Notes:

1. *Only depositors whose names appear in the Record of Depositors as at 21 November 2025 shall be regarded as members and be entitled to attend, participate, speak and vote at the 7th AGM.*

2. *A member shall be entitled to appoint another person as his/her proxy to exercise all or any of his/her rights to attend, participate, speak and vote in his/her stead pursuant to Section 334 of the Companies Act 2016. There shall be no restriction as to the qualification of the proxy.*

3. *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.*

4. *Where a member appoints more than one (1) proxy, the appointment shall be invalid unless he/she specifies the proportion of his/her shareholding to be represented by each proxy.*

5. *Any alterations in the Form of Proxy must be initialed by the member.*

6. *The instrument appointing a proxy shall be in writing under the hand of the appointer or his/her attorney duly authorised in writing. If the appointer is a corporation, the instrument must be executed under its Common Seal or under the hand of an attorney so authorised.*

7. *The instrument appointing a proxy and the power of attorney or other authority, if any, under which it is signed or a notarially certified copy of that power of attorney, must be deposited at the Share Registrar's office, Tricor Investor & Issuing House Services Sdn. Bhd. at Unit 32-01, Level 32, Tower A, Vertical Business Suite, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, Malaysia, or its Customer Service at Unit G-3, Ground Floor, Vertical Podium, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, Malaysia not less than forty-eight (48) hours before the time appointed for holding this meeting or any adjournment thereof as Rule 8.31A(1) of the ACE Market Listing Requirements of Bursa Securities requires all resolutions set out in the Notice of 7th AGM to vote by poll. You may also submit the Form of Proxy electronically via* ***Share Registry and IPO (MY) Portal*** *website at https://srmy.vistra.com no later than Wednesday, 26 November 2025 at 10.00 a.m. Kindly refer to the Administrative Details on the procedures for electronic lodgement of Form of Proxy via Share Registry and IPO (MY) Portal.*

8. *Pursuant to Rule 8.31A of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad, all resolutions set out in the Notice will be put to vote by way of poll.*

NOTICE OF ANNUAL GENERAL MEETING
(CONT'D)

EXPLANATORY NOTES

1. **Audited Financial Statements for the Financial Year Ended 30 June 2025**

   Agenda No. 1 is meant for discussion only, as Section 340(1) (a) of the Companies Act 2016 provides that the audited financial statements are to be laid in the general meeting and do not require the formal approval of the shareholders. Hence, this Agenda item is not put forward for voting.

2. **Ordinary Resolution 1: To Approve the Payment of Directors' Fees and Other Benefits Payable**

   Pursuant to Section 230(1) of the Companies Act 2016, the fees of the Directors and any benefits payable to the Directors of a listed company and its subsidiaries shall be approved at a general meeting.

   The Directors' fees and other benefits payable are calculated based on the number of scheduled Board and Committee Meetings to be held for the period commencing from 28 November 2025 until the conclusion of the next Annual General Meeting of the Company and assuming that all the Directors will hold office until the end of the subject financial year.

   This resolution is to facilitate payment of Directors' fees and allowances on a monthly basis and/or as and when required. In the event the Directors' fees and allowances proposed are insufficient (e.g. due to more meetings), approval will be sought at the next Annual General Meeting for additional fees to meet the shortfall.

3. **Ordinary Resolutions 2 and 4: Re-election of Directors**

   The following Directors are standing for re-election as Directors of the Company pursuant to the following clauses of the Company's Constitution at the 7th Annual General Meeting of the Company and are being eligible have offered themselves for re-election in accordance with the Company's Constitution:

   (a) Mr Ean Yong Hien Voon (Clause 115);
   (b) Mr Ean Yong Hen Loen (Clause 115); and
   (c) Ms Phang Sze Fui (Clause 115)

   (collectively referred to as "Retiring Directors")

   For the purpose of determining the eligibility of the Retiring Directors to stand for re-election at the 7th Annual General Meeting, the Board, through its Nomination and Remuneration Committee ("NRC"), had assessed the Retiring Directors and considered the following:

   (a) The Directors' performance and contribution;
   (b) The Directors' skills, experience and strengths in qualities; and
   (c) The Directors' ability to act in the best interest of the Company in decision-making.

   The Board of Directors, through the NRC, has deliberated on the suitability of the Retiring Directors to be re-elected as Directors. Upon deliberation, the Board (except for the Retiring Directors who had abstained from deliberations and decisions on their own eligibility to stand for re-election at the relevant Board and Committees meetings) collectively agreed that the Retiring Directors meet the criteria of character, experience, integrity, competence and time commitment to effectively discharge their respective roles as Directors of the Company and recommended the Retiring Directors be re-elected as the Directors of the Company.

   Further, the NRC has considered and affirmed, and the Board has endorsed that Ms Phang Sze Fui, who is seeking re-election at the forthcoming 7th Annual General Meeting of the Company comply with the independence criteria as prescribed in the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad and remained independent in exercising her judgment and in carrying out her duties as Independent Non-Executive Director.

4. Ordinary Resolution 5: Re-appointment of External Auditors

The Board, through the Audit and Risk Management Committee, had conducted an assessment on the suitability, objectivity and independence of Grant Thornton Malaysia PLT in respect of the financial year ended 30 June 2025. The Audit and Risk Management Committee and the Board were satisfied with the performance of Grant Thornton Malaysia PLT and recommended the re-appointment of Grant Thornton Malaysia PLT as External Auditors of the Company to hold office until the conclusion of the next Annual General Meeting of the Company in accordance with Section 271 of the Companies Act 2016.

5. Ordinary Resolution 6: Authority to Allot and Issue Shares Pursuant to Sections 75 and 76 of the Companies Act 2016

The proposed Ordinary Resolution 6, if passed, is the renewal of the general mandate to empower the Directors to issue and allot shares up to an amount not exceeding 10% of the issued share capital of the Company for the time being for such purposes as the Directors consider would be in the best interest of the Company ("General Mandate"). This authority, unless revoked or varied by the Company at a General Meeting, will expire at the next Annual General Meeting.

The General Mandate will provide flexibility to the Company for any possible fund raising activities, including but not limited to further placing of shares, to fund the future investment project(s), working capital and/or acquisitions.

Pursuant to Section 85(1) of the Companies Act 2016, read together with Clause 70 of the Company's Constitution, shareholders have pre-emptive rights to be offered any new shares in the Company which rank equally to the existing issued shares in the Company:

Section 85(1) of the Companies Act 2016 states:

Subject to the constitution, where a company issues shares which rank equally to existing shares as to voting or distribution rights, those shares shall first be offered to the holders of existing shares in a manner which would, if the offer were accepted, maintain the relative voting and distribution rights of those shareholders.

Clause 70 of the Company's Constitution provides as follows:

Subject to any direction to the contrary that may be given by the Company in general meeting, all new shares or other convertible Securities shall, before they are issued, be offered to such persons as at the date of the offer are entitled to receive notices from the Company of general meetings in proportion, as nearly as the circumstances admit, to the amount of the existing shares or Securities to which they are entitled. The offer shall be made by notice specifying the number of shares or Securities offered, and limiting a time within which the offer, if not accepted, will be deemed to be declined, and, after the expiration of that time, or on the receipt of an intimation from the person to whom the offer is made that he declines to accept the shares or Securities offered, the Directors may dispose of those shares or Securities in such manner as they think most beneficial to the Company. The Directors may, likewise, also dispose of any new shares or Securities which (by reason of the ratio which the new shares or Securities bear to shares or Securities held by persons entitled to an offer of new shares or Securities) cannot, in the opinion of the Directors, be conveniently offered under this Clause.

In order for the Board to issue any new shares free of pre-emptive rights, such pre-emptive rights must be waived. The proposed Ordinary Resolution 6, if passed, will exclude your pre-emptive rights over all new shares in the Company to be issued under the General Mandate.

As at the date of this Notice, the Company has not issued any new shares pursuant to the General Mandate granted to the Directors at the Sixth (6th) Annual General Meeting held on 28 November 2024 and which the said General Mandate will lapse at the conclusion of the 7th Annual General Meeting.

NOTICE OF ANNUAL GENERAL MEETING
(CONT'D)

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

   The proposed Ordinary Resolution 7, if passed, will enable the Company and/or its subsidiaries to enter into recurrent related party transactions of a revenue or trading nature which are necessary for the day-to-day operations of the Company and/or its subsidiaries, subject to the transactions being carried out in the ordinary course of business of the Company and/or its subsidiaries and on normal commercial terms which are generally available to the public and not detrimental to the minority shareholders of the Company. This authority, unless revoked or varied by the Company at a general meeting, will expire at the next annual general meeting of the Company. For more information, please refer to the Company's Circular to Shareholders dated 30 October 2025.

STATEMENT ACCOMPANYING NOTICE OF ANNUAL GENERAL MEETING
(Pursuant to Rule 8.29 (2) of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad)

As at the date of this notice, there are no individuals who are standing for election as Directors (excluding the above Directors who are standing for re-election) at the Seventh (7th) Annual General Meeting.

The Company will seek shareholders' approval on the general mandate for the issue of securities in accordance with Rule 6.04 (3) of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad. Please refer to the proposed Ordinary Resolution 6 as stated in the Notice of the Seventh (7th) Annual General Meeting of the Company for the details.

PROCEDURE FOR E-PROXY FORM SUBMISSION

APPOINTMENT OF PROXY

Shareholders who appoint proxy(ies) to participate in the Seventh (7th) Annual General Meeting ("AGM") must ensure that the duly executed Form of Proxy is deposited in a hard copy form or by electronic means to Tricor Investor & Issuing House Services Sdn. Bhd. ("Tricor") no later than **Wednesday, 26 November 2025 at 10.00 a.m.**

The appointment of a proxy may be made in a hard copy form or by electronic means in the following manner:

(i) **In hard copy form**
In the case of an appointment made in hard copy form, the Form of Proxy must be deposited with the Share Registrar of the Company at Tricor Investor & Issuing House Services Sdn. Bhd., Unit 32-01, Level 32, Tower A, Vertical Business Suite, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, Malaysia or alternatively, the Customer Service Centre at Unit G-3, Ground Floor, Vertical Podium, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, Malaysia.

(ii) **By electronic form**
The Form of Proxy can be electronically lodged with the Share Registrar of the Company via Vistra Share Registry and IPO (MY) Portal ("The Portal") at https://srmy.vistra.com. Kindly refer to the procedures below for the electronic lodgement of the Form of Proxy.

Procedure	Action
i. Steps for Individual Shareholders	
Register as a User at The Portal	1. Visit the website at https://srmy.vistra.com. 2. Click "Register" and select "Individual Holder" and complete the New User Registration Form. 3. For guidance, you may refer to the tutorial guide available on the homepage. 4. Once registration is completed, you will receive an email notification to verify your registered email address. 5. After verification, your registration will be reviewed and approved within one (1) working day. A confirmation email will be sent once approved. 6. Once you receive the confirmation, activate your account by creating your password. *If you are an existing user with The Portal or our TIIH Online portal previously, you are not required to register again.*
Proceed with submission of Form of Proxy	1. After the release of the Notice of Meeting by the Company, login with your email address and password. 2. Select the corporate event: "**ORGABIO HOLDINGS BERHAD 7TH AGM**" 3. Navigate to the 3 dots at the end of the corporate event and choose "**SUBMISSION OF PROXY FORM**". 4. Read and agree to the Terms and Conditions and confirm the Declaration. 5. Indicate the total number of shares assigned to your proxy(s) to vote on your behalf. 6. Appoint your proxy(ies) and insert the required details of your proxy(ies) or appoint the Chairman as your proxy. 7. Indicate your voting instructions – FOR or AGAINST or ABSTAIN. 8. Print the proxy form for your record.

PROCEDURE FOR E-PROXY FORM SUBMISSION
(CONT'D)

Procedure	Action
ii. Steps for Corporation or Institutional Shareholders	
Register as a User at The Portal	1. Visit the website at https://srmy.vistra.com. 2. Click "Register" and select "Representative of Corporate Holder" and complete the New User Registration Form. 3. Complete the registration form with your personal details. 4. Once registration is completed, you will receive an email notification to verify your registered email address. 5. After verification, your registration will be reviewed and approval within two (2) working days. A confirmation email will be sent once approved. 6. Once you receive the confirmation, activate your account by creating your password. *Note: The representative of a corporation or institutional shareholder must register as a user in accordance with the above steps before he/she can subscribe to this corporate holder electronic proxy submission. Please contact Tricor if you need clarifications on the user registration.*
Proceed with submission of proxy form	1. Login to https://srmy.vistra.com with your email address and password. 2. Select the corporate event: "**ORGABIO HOLDINGS BERHAD 7TH AGM**" 3. Navigate to the icon ">" at the end of the corporate event. 4. Read and agree to the Terms and Conditions and confirm the Declaration. 5. Select the corporate holder's name. 6. Proceed to download the submission file. 7. Prepare the file for the appointment of proxy(ies) by inserting the required data. 8. Proceed to upload the duly completed proxy appointment file. 9. Select "**Confirm**" to complete your submission. 10. Print the confirmation report of your submission for your record.

ENQUIRY

If you have any enquiries on the above, please contact the following persons during office hours on Mondays to Fridays from 9:00 a.m. to 5:30 p.m. (except on public holidays): -

Tricor Investor & Issuing House Services Sdn. Bhd.

General Line : +603-2783 9299
Fax Number : +603-2783 9222
Email : is.enquiry@my.tricorglobal.com
Contact Persons : Mohammad Khairudin
: +603-2783 7973
: *(Email: Mohamad.Khairudin@my.tricorglobal.com)*

ORGABIO HOLDINGS BERHAD
Company Registration No. 201801016797 (1278813-M)
(Incorporated in Malaysia)

CDS Account No.

No. of shares held

FORM OF PROXY

I/We ____ Tel: ________________
[Full name in block and as per NRIC/Passport, NRIC/Passport/Company No.]

of ____
[Full address]

____

being member(s) of **ORGABIO HOLDINGS BERHAD**, hereby appoint:

Full Name (in Block and as per NRIC/Passport)	**NRIC/Passport No.**	**Proportion of Shareholdings**	
		No. of Shares	**%**
Address			

and / or* (*delete as appropriate)

Full Name (in Block and as per NRIC/Passport)	**NRIC/Passport No.**	**Proportion of Shareholdings**	
		No. of Shares	**%**
Address			

or failing him, the Chairman of the meeting, as my/our proxy to attend and to vote for me/us on my/our behalf at the Seventh (7th) Annual General Meeting of the Company, will be held at Lot 27600, Jalan Helium, Kawasan Perindustrian Sungai Purun, Jalan Bangi Lama, 43500 Semenyih, Selangor Darul Ehsan on Friday, 28 November 2025 at 10.00 a.m. or any adjournment thereof, and to vote as indicated below:

No.	Agenda	Resolution	For	Against
1.	To approve the payment of Directors' fees and other benefits payable to the Directors for the period commencing from 28 November 2025 until the next annual general meeting of the Company.	**Ordinary Resolution 1**		
2.	To re-elect Mr Ean Yong Hien Voon as Director.	**Ordinary Resolution 2**		
3.	To re-elect Mr Ean Yong Hen Loen as Director.	**Ordinary Resolution 3**		
4.	To re-elect Ms Phang Sze Fui as Director.	**Ordinary Resolution 4**		
5.	To re-appoint Grant Thornton Malaysia PLT as External Auditors of the Company for the ensuing year and to authorise the Directors to fix their remuneration.	**Ordinary Resolution 5**		
6.	To approve the authority to allot and issue shares pursuant to Sections 75 and 76 of the Companies Act 2016.	**Ordinary Resolution 6**		
7.	To approve the proposed renewal of existing shareholders' mandate for recurrent related party transactions of a revenue or trading nature.	**Ordinary Resolution 7**		

Please indicate with an "X" in the space provided whether you wish your votes to be cast for or against the resolutions. In the absence of a specific direction, your proxy will vote or abstain as he/she thinks fit.

Signed this __________day of __________2025

Signature*
Member

^ Delete whichever is inapplicable

____

* Manner of execution:

(a) If you are an individual member, please sign where indicated.
(b) If you are a corporate member which has a common seal, this Form of Proxy should be executed under seal in accordance with the constitution of your corporation.
(c) If you are a corporate member which does not have a common seal, this Form of Proxy should be affixed with the rubber stamp of your company (if any) and executed by:
    (i) at least two (2) authorised officers, of whom one shall be a director; or
    (ii) any director and/or authorised officers in accordance with the laws of the country under which your corporation is incorporated.

Notes:

1. *Only depositors whose names appear in the Record of Depositors as at 21 November 2025 shall be regarded as members and be entitled to attend, participate, speak and vote at the 7th AGM.*
2. *A member shall be entitled to appoint another person as his/her proxy to exercise all or any of his/her rights to attend, participate, speak and vote in his/her stead pursuant to Section 334 of the Companies Act 2016. There shall be no restriction as to the qualification of the proxy.*
3. *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.*
4. *Where a member appoints more than one (1) proxy, the appointment shall be invalid unless he/she specifies the proportion of his/her shareholding to be represented by each proxy.*
5. *Any alterations in the Form of Proxy must be initialed by the member.*
6. *The instrument appointing a proxy shall be in writing under the hand of the appointer or his/her attorney duly authorised in writing. If the appointer is a corporation, the instrument must be executed under its Common Seal or under the hand of an attorney so authorised.*
7. *The instrument appointing a proxy and the power of attorney or other authority, if any, under which it is signed or a notarially certified copy of that power of attorney, must be deposited at the Share Registrar's office, Tricor Investor & Issuing House Services Sdn. Bhd. at Unit 32-01, Level 32, Tower A, Vertical Business Suite, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, Malaysia, or its Customer Service at Unit G-3, Ground Floor, Vertical Podium, Avenue 3, Bangsar South, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, Malaysia not less than forty-eight (48) hours before the time appointed for holding this meeting or any adjournment thereof as Rule 8.31A(1) of the ACE Market Listing Requirements of Bursa Securities requires all resolutions set out in the Notice of 7th AGM to vote by poll. You may also submit the Form of Proxy electronically via Vistra Share Registry and IPO (MY) Portal website at https://srmy.vistra.com no later than Wednesday, 26 November 2025 at 10.00 a.m. Kindly refer to the Administrative Details on the procedures for electronic lodgement of Form of Proxy via Vistra Share Registry and IPO (MY) Portal.*
8. *Pursuant to Rule 8.31A of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad, all resolutions set out in the Notice will be put to vote by way of poll.*

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THE SHARE REGISTRAR OF
ORGABIO HOLDINGS BERHAD
COMPANY REGISTRATION NO. 201801016797 (1278813-M)

TRICOR INVESTOR & ISSUING HOUSE SERVICES SDN. BHD.
Unit 32-01, Level 32, Tower A
Vertical Business Suite, Avenue 3
Bangsar South, No. 8, Jalan Kerinchi
59200 Kuala Lumpur, Malaysia

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