SOUTHERN ACIDS (M) BERHAD

45^{th} ANNUAL GENERAL MEETING

28 AUGUST 2026

SHAREHOLDERS' BRIEFING

SLIDE 1
SOURCE OF INFORMATION & DISCLAIMER

Source of Information Used For The Presentation

- ❖ The Company's 2026 Annual Report ("AR2026"); and
- ❖ All other information that is available from Bursa Malaysia Securities Berhad's website.

Disclaimer

Information contained in this presentation is intended solely for your reference. Such information and its accuracy are subject to change without notice and it may not contain all material information concerning the Company. We do not make any representation regarding, and assume no responsibility or liability for, the accuracy or completeness of, or any errors or omissions in, any information contained herein.

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   a. The Respective Segments
   b. Southern Acids (M) Berhad

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SOUTHERN ACIDS (M) BERHAD

KEY FINANCIAL HIGHLIGHTS FOR FY2026

SLIDE 3

KEY FINANCIAL HIGHLIGHTS
- SOUTHERNA ACIDS (M) BERHAD (I)

	FY2026 RM'000	FY2025 RM'000	Changes RM'000	Changes %
Revenue	**918,873**	**1,090,530**	(171,657)	(15.7%)
Profit Before Tax ("PBT") /(Loss Before Tax)("LBT")	**75,520**	**72,263**	**3,257**	**4.5%**
Segment's PBT/(LBT)				
Oleochemical Manufacturing	(32,831)	(23,982)	(8,849)	(36.9%)
Milling & Cultivation	83,154	67,704	15,450	22.8%
Healthcare Services	34,469	33,843	626	1.8%

SLIDE 4
KEY FINANCIAL HIGHLIGHTS
- SOUTHERN ACIDS (M) BERHAD (II)

	FY2026	FY2025	Changes	
	RM'000	RM'000	RM'000	%
Profit After Tax And Minority Interest	37,378	36,702	676	1.8%
Shareholders' Equity	781,670	779,743	1,927	0.2%
Net Assets Per Share (RM)	5.71	5.69	0.02	0.4%
Earnings Per Share (Sen)	27.30	26.80	0.50	1.9%
Net Dividends Per Share (Sen)	5.00	5.00	-	-

SLIDE 5
KEY FINANCIAL HIGHLIGHTS
- OLEOCHEMICAL MANUFACTURING

	FY2026 RM’000	FY2025 RM’000	Changes RM’000	Changes %
Revenue	263,055	405,352	(142,297)	(35.1%)
PBT/(LBT)				
Core PBT/(LBT)	(29,523)	(26,500)	(3,023)	(11.4%)
Non-Core PBT	(3,308)	2,518	(5,826)	(>100.0%)
	(32,831)	(23,982)	(8,849)	(36.9%)

SLIDE 6
KEY FINANCIAL HIGHLIGHTS
- MILLING & CULTIVATION

	FY2026 RM'000	FY2025 RM'000	Changes RM'000	Changes %
Revenue	507,450	540,249	(32,799)	(6.1%)
PBT				
Core PBT	36,989	38,856	(1,867)	(4.8%)
Non-Core PBT	46,165	28,848	17,317	60.0%
	83,154	67,704	15,450	22.8%

SLIDE 7

KEY FINANCIAL HIGHLIGHTS
- HEALTHCARE SERVICES

	FY2026 RM'000	FY2025 RM'000	Changes RM'000	Changes %
Revenue	125,489	122,539	2,950	2.4%
PBT				
Core PBT	30,720	30,093	627	2.1%
Non-Core PBT	3,749	3,750	(1)	(0.0%)
	34,469	33,843	626	1.8%

SOUTHERN ACIDS (M) BERHAD

OUTLOOK
FOR
FY2027

SLIDE 8
OUTLOOK FOR FY2027
- OLEOCHEMICAL MANUFACTURING

Challenging environment, key factors are as follows:

I. Global uncertainties from the ongoing geopolitical tensions
II. Intense competition from regional producers
III. High feedstock costs
IV. Volatility in USD/MYR exchange rate
V. Rising production costs

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OUTLOOK FOR FY2027
- MILLING & CULTIVATION

Cautious outlook, key factors:

i. Global uncertainties from the ongoing geopolitical tensions
ii. Higher costs of fertiliser and fuel
iii. Availability of external FFB and its purchasing price
iv. Volatility of commodity prices
v. Volatility in MYR/IDR exchange rate
vi. Competition from other edible oils

SLIDE 10
OUTLOOK FOR FY2027
- HEALTHCARE SERVICES

Continues to demonstrate resilience, key factors:

i. Strengthening its specialised healthcare offerings
ii. Continues to enhancing patient experience and clinical capabilities
iii. Investing in medical technology, talent development and healthcare infrastructure
iv. Promote community health awareness

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OUTLOOK FOR FY2027
- SOUTHERN ACIDS (M) BERHAD

We remain cautiously optimistic, while external headwinds such as

the ongoing geopolitical tensions,

commodity price volatility, intense competition and regulatory developments

may continue to pose challenges

to our businesses.

SOUTHERN ACIDS (M) BERHAD

THANK YOU

QUESTIONS
&
ANSWERS