THIS CIRCULAR IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION.

If you are in any doubt as to the course of action to be taken, you should consult your stockbroker, bank manager, solicitor, accountant or other professional adviser immediately.

Bursa Malaysia Securities Berhad ("**Bursa Securities**") has perused the contents of this Circular in relation to the Proposed Share Consolidation on a limited review basis prior to the issuance pursuant to Practice Note 18 of the Main Market Listing Requirements of Bursa Securities. Further, Bursa Securities takes no responsibility for the contents of this Circular, makes no representation as to its accuracy or completeness and expressly disclaims any liability whatsoever for any loss howsoever arising from or in reliance upon the whole or any part of the contents of this Circular.

Part B of this Circular pertaining to the Proposed Change of Name (as defined in this Circular) is prescribed as an exempt document pursuant to Practice Note 18 of the Main Market Listing Requirements of Bursa Securities. As such, Bursa Securities has not perused the contents of this Circular in relation to the Proposed Change of Name (as defined in this Circular) prior to the issuance of this Circular.

OMESTI®

OMESTI BERHAD

Registration No. 200001028094 (530701-T)
(Incorporated in Malaysia)

CIRCULAR TO SHAREHOLDERS IN RELATION TO THE

PART A

PROPOSED CONSOLIDATION OF EVERY 5 EXISTING ORDINARY SHARES IN OMESTI BERHAD ("OMESTI" OR THE "COMPANY") ("OMESTI SHARE(S)" OR "SHARE(S)") INTO 1 OMESTI SHARE ("CONSOLIDATED SHARE(S)") HELD ON AN ENTITLEMENT DATE TO BE DETERMINED LATER ("PROPOSED SHARE CONSOLIDATION");

PART B

PROPOSED CHANGE OF COMPANY'S NAME FROM "OMESTI BERHAD" TO "TEGRA BERHAD" ("PROPOSED CHANGE OF NAME")

AND

NOTICE OF EXTRAORDINARY GENERAL MEETING

Principal Adviser for Part A

kenanga

Kenanga Investment Bank Berhad
Registration No.: 197301002193 (15678-H)

(A Participating Organisation of Bursa Malaysia Securities Berhad)

The Extraordinary General Meeting ("**EGM**") of the Company will be held at Kelab Taman Perdana DiRaja Kuala Lumpur (Royal Lake Club) Taman Tasek Perdana, Jalan Cenderamulia, Off Jalan Parlimen, 50480 Kuala Lumpur, Malaysia on Thursday, 8 October 2026 at 10.00 a.m. or at any adjournment thereof. The Notice of EGM together with the Form of Proxy are enclosed in this Circular.

You are entitled to attend, participate, speak and vote at the EGM or appoint a proxy or proxies to attend, participate, speak and vote on your behalf. If you wish to do so, the Form of Proxy duly completed must be deposited at the office of the Share Registrar of our Company, Bina Management (M) Sdn Bhd, at Lot 10, The Highway Centre, Jalan 51/205, 46050 Petaling Jaya, Selangor Darul Ehsan, Malaysia or email directly to binawin@binamg168.com, not less than 24 hours before the time appointed for holding the EGM or any adjournment thereof. The lodging of the Form of Proxy shall not preclude you from attending, participating, speaking and voting in person at the EGM should you subsequently wish to do so, but if you do, your proxy shall be precluded from attending the EGM.

Last date and time for lodging the Form of Proxy	:	Wednesday, 7 October 2026 at 10.00 a.m.
Date and time of the EGM	:	Thursday, 8 October 2026 at 10.00 a.m. or at any adjournment thereof

This Circular is dated 15 September 2026

DEFINITIONS

Except where the context otherwise requires, the following definitions shall apply throughout this Circular:

Act	:	Companies Act 2016
Board	:	Board of Directors of Omesti
Bursa Depository	:	Bursa Malaysia Depository Sdn Bhd (Registration No. 198701006854 (165570-W))
Bursa Securities	:	Bursa Malaysia Securities Berhad (Registration No. 200301033577 (635998-W))
Circular	:	This circular to our Shareholders dated 15 September 2026
Consolidated Share(s)	:	Omesti Shares after the completion of the Proposed Share Consolidation
Consolidated Warrant(s) D	:	Warrants D after the completion of the Proposed Share Consolidation
Constitution	:	The constitution of Omesti
Deed Poll D	:	Deed poll dated 26 September 2025 constituting the Warrants D
Director(s)	:	A natural person who holds directorship in our Company and shall have the meaning given in Section 2(1) of the Capital Markets and Services Act 2007
EGM	:	Extraordinary general meeting
Entitlement Date	:	A date to be determined and announced later by our Board, on which the names of our Shareholder(s) must appear in the Record of Depositors of our Company as at 5:00 p.m. for the purposes of the Proposed Share Consolidation
EPS	:	Earnings per Share
FPE	:	Financial period ended
FYE(s)	:	Financial year ended / ending, as the case may be
Kenanga IB	:	Kenanga Investment Bank Berhad (Registration No. 197301002193 (15678-H))
Listing Requirements	:	Main Market Listing Requirements of Bursa Securities
LPD	:	3 September 2026, being the latest practicable date prior to the printing of this Circular
LPS	:	Loss per Share
Market Day(s)	:	Any day between Monday and Friday (inclusive of both days) on which Bursa Securities is open for trading of securities
Maximum Scenario	:	Assuming all 131,763,761 outstanding Warrants D are exercised into new Omesti Shares before the implementation of the Proposed Share Consolidation, whereby the enlarged number of 2,454,184,373 Shares will be consolidated into 490,836,874 Consolidated Shares

Minimum Scenario	:	Assuming none of the 131,763,761 outstanding Warrants D are exercised into new Omesti Shares before the implementation of the Proposed Share Consolidation, whereby the existing 2,322,420,612 Shares will be consolidated into 464,484,122 Consolidated Shares
NA	:	Net assets attributable to the owners of our Company
Omesti or **Company**	:	Omesti Berhad (Registration No. 200001028094 (530701-T))
Omesti Group or **Group**	:	Omesti and its subsidiaries, collectively
Omesti Share(s) or **Share(s)**	:	Ordinary share(s) in Omesti
Proposed Change of Name	:	Proposed change of name of our Company from "Omesti Berhad" to "Tegra Berhad"
Proposed Share Consolidation	:	Proposed consolidation of every 5 existing Omesti Shares into 1 Consolidated Share
Record of Depositors	:	A record of securities holders established and maintained by Bursa Depository under the rules of Bursa Depository pursuant to the Securities Industry (Central Depositories) Act 1991
RM and **sen**	:	Ringgit Malaysia and sen, respectively
Shareholder(s)	:	Shareholder(s) of Omesti
Warrant(s) D	:	131,763,761 outstanding warrants 2025 / 2030 in our Company as at the LPD. The Warrants D are constituted by the Deed Poll D and each Warrant D carries the entitlement to subscribe for 1 new Share during the 5-year exercise period up to 5 November 2030 at an exercise price of RM0.10 per Warrant D

All references to "you" or "your" in this Circular are to our Shareholders.

All references to "we" in this Circular are to our Company, or where the context otherwise requires, shall include its subsidiaries.

In this Circular, words referring to the singular shall, where applicable, include the plural and vice versa and words importing the masculine gender shall, where applicable, include the feminine and neuter genders and vice versa. References to persons shall include corporations, unless otherwise specified.

Any reference in this Circular to any provisions of the statutes, rules, regulations, guidelines or rules of stock exchange shall (where the context admits) be construed as a reference to provisions of such statutes, rules, regulations, guidelines or rules of stock exchange (as the case may be) as modified by any written law or (if applicable) amendments or re-enactment of the statutes, rules, regulations, guidelines or rules of stock exchange for the time being in force. Any reference to time and date in this Circular shall be a reference to Malaysian time and date, unless otherwise stated. Any discrepancies in the tables between the actual figures, amounts stated and the totals in this Circular are, unless otherwise explained, due to rounding.

TABLE OF CONTENTS

		PAGE
EXECUTIVE SUMMARY		**iv**
PART A		
LETTER TO THE SHAREHOLDERS IN RELATION TO THE PROPOSED SHARE CONSOLIDATION CONTAINING:		
1.	INTRODUCTION	1
2.	DETAILS OF THE PROPOSED SHARE CONSOLIDATION	2
3.	RATIONALE AND JUSTIFICATION FOR THE PROPOSED SHARE CONSOLIDATION	5
4.	EFFECTS OF THE PROPOSED SHARE CONSOLIDATION	6
5.	HISTORICAL SHARE PRICES	13
6.	APPROVALS REQUIRED	13
7.	INTEREST OF DIRECTORS, MAJOR SHAREHOLDERS, CHIEF EXECUTIVE(S) OF OUR COMPANY AND / OR PERSONS CONNECTED WITH THEM	14
8.	DIRECTORS' STATEMENT AND RECOMMENDATION	14
9.	ESTIMATED TIMEFRAME FOR COMPLETION	14
10.	CORPORATE EXERCISES ANNOUNCED BUT PENDING COMPLETION	14
11.	EGM	14
12.	FURTHER INFORMATION	15
PART B		
LETTER TO THE SHAREHOLDERS IN RELATION TO THE PROPOSED CHANGE OF NAME CONTAINING:		
1.	INTRODUCTION	16
2.	DETAILS AND RATIONALE OF THE PROPOSED CHANGE OF NAME	17
3.	EFFECTS OF THE PROPOSED CHANGE OF NAME	17
4.	APPROVALS REQUIRED	17
5.	INTEREST OF DIRECTORS, MAJOR SHAREHOLDERS, CHIEF EXECUTIVE(S) OF OUR COMPANY AND / OR PERSONS CONNECTED WITH THEM	17
6.	DIRECTORS' STATEMENT AND RECOMMENDATION	17
7.	EGM	18
APPENDIX I	**FURTHER INFORMATION**	**19**
NOTICE OF EGM		**ENCLOSED**
FORM OF PROXY		**ENCLOSED**

THIS EXECUTIVE SUMMARY HIGHLIGHTS ONLY THE SALIENT INFORMATION OF THE PROPOSED SHARE CONSOLIDATION. YOU ARE ADVISED TO READ AND CONSIDER CAREFULLY THE ENTIRE CONTENTS OF THIS CIRCULAR AND THE APPENDIX WITHOUT RELYING SOLELY ON THIS EXECUTIVE SUMMARY BEFORE VOTING ON THE RESOLUTION PERTAINING TO THE PROPOSED SHARE CONSOLIDATION AT THE FORTHCOMING EGM OF OUR COMPANY.

Key information		Summary	Reference in Circular
Summary of the Proposed Share Consolidation	:	The Proposed Share Consolidation entails the consolidation of every 5 existing Shares into 1 Consolidated Share. As at the LPD, the issued share capital of our Company is RM238,102,350 comprising 2,322,420,612 Shares. Our Board is of the view that the consolidation ratio of every 5 existing Omesti Shares into 1 Consolidated Share is a ratio that meets our Company's rationale for the Proposed Share Consolidation, after considering the following: (i) prior to the announcement of the Proposed Share Consolidation on 20 August 2026, our Company has 2,322,420,612 Shares in issue with a corresponding market capitalisation of approximately RM197.40 million. Our Board considers the number of our Shares in issue is not reflective to the market capitalisation and the size of the operations and profile of our Group. Accordingly, the Proposed Share Consolidation is intended to reduce the number of our Shares in issue, resulting in an issued share base which is more comparable with that of other public listed companies listed on the Main Market of Bursa Securities in terms of market capitalisation and size of operation; and (ii) the increase in the theoretical adjusted reference price of our Shares is offset by the corresponding reduction in the number of our Shares in issue, which in turn is not expected to change the total market value of our Shares. However, this holds true only if the Consolidated Share is trading at or around the theoretical adjusted reference price after the completion of the Proposed Share Consolidation. In addition, as at the LPD, our Company has 131,763,761 outstanding Warrants D. Upon completion of the Proposed Share Consolidation, the resultant issued share capital of Omesti will be RM238,102,350 comprising 464,484,122 Consolidated Shares under the Minimum Scenario, while the resultant issued share capital of Omesti will be RM258,499,380 comprising 490,836,874 Consolidated Shares under the Maximum Scenario.	**Section 2**
Rationale and justification	:	Our Company has a total of 2,322,420,612 issued Shares, and the closing market price of our Shares was at RM0.080 per Share as at the LPD. In view of the large number of Shares in issue and the relatively low trading price range, a small absolute movement in the share price of our Shares may be significant in percentage terms.	**Section 3**

Key information		Summary	Reference in Circular
		The Proposed Share Consolidation will result in a reduction in the number of Shares available in the market, which would also increase the theoretical adjusted reference price of our Shares in the corresponding ratio. With a lower number of Shares available and a higher theoretical adjusted reference price, the impact of the minimum price movement under the tick size structure of Bursa Securities would be lower in percentage terms and is expected to reduce the volatility of the trading price of our Shares. Nevertheless, the movement of our Share price is also attributable to other various factors, including the financial performance and prospects of our Group, market sentiment, the trading liquidity of our Shares and general market conditions. In terms of pro forma effects, the Proposed Share Consolidation is expected to reflect an increase in the NA per Share, without affecting the total market value of our Shares, our Company's share capital and our Shareholders' percentage shareholdings in our Company.	
Effects of the Proposed Share Consolidation	:	Pursuant to the Proposed Share Consolidation, the total number of issued Omesti Shares will reduce from 2,322,420,612 Shares to 464,484,122 Consolidated Shares under the Minimum Scenario, and from 2,454,184,373 Shares to 490,836,874 Consolidated Shares under the Maximum Scenario, without affecting Omesti's issued share capital in RM value.	**Section 4**
Approvals required	:	The Proposed Share Consolidation is conditional upon the following approvals being obtained: (i) Bursa Securities, the approval of which has been obtained vide Bursa Securities' letter dated 3 September 2026; (ii) our Shareholders at our forthcoming EGM; and (iii) any other relevant authorities, if required.	**Section 6**
Interested parties	:	None of our Directors, major shareholders and / or chief executive(s) and / or persons connected with them have any interest, either direct or indirect, in the Proposed Share Consolidation, save for their respective entitlements as shareholders of our Company under the Proposed Share Consolidation which are also available to all other Shareholders as at the Entitlement Date.	**Section 7**
Board's recommendation	:	Our Board recommends that you **vote in favour** of the resolution pertaining to the Proposed Share Consolidation to be tabled at our forthcoming EGM, the details of which are set out in the cover page of this Circular, and the Notice of EGM as enclosed.	**Section 8**

OMESTI BERHAD

Registration No. 200001028094 (530701-T)
(Incorporated in Malaysia)

Registered Office:

Unit 521, 5th Floor, Lobby 6, Block A
Damansara Intan
No. 1, Jalan SS20/27
47400 Petaling Jaya
Selangor

15 September 2026

Board of Directors

YAM Tunku Zain Al-'Abidin Ibni Tuanku Muhriz *(Chairman / Independent Non-Executive Director)*
Nur Atisya Binti Mohd Yunus *(Deputy Chairman / Non-Independent Non-Executive Director)*
Monteiro Gerard Clair *(Executive Director)*
Syed Md Najib Bin Syed Md Noor *(Executive Director)*
Mah Xian-Zhen *(Non-Independent Non-Executive Director)*
Haikel Bin Ismail *(Independent Non-Executive Director)*
James Peter Roberts *(Independent Non-Executive Director)*
Datin Wan Syarihah Binti Razman *(Independent Non-Executive Director)*

To: The Shareholders

Dear Sir / Madam,

PROPOSED SHARE CONSOLIDATION

---

1. INTRODUCTION

On 20 August 2026, Kenanga IB had, on behalf of our Board, announced that Omesti proposed to consolidate every 5 existing Shares held by our Shareholders, on the Entitlement Date, into 1 Consolidated Share.

On 3 September 2026, Kenanga IB had, on behalf of our Board, announced that Bursa Securities had, vide its letter dated 3 September 2026, resolved to approve the Proposed Share Consolidation as set out in Section 6 of this Circular.

THE PURPOSE OF PART A OF THIS CIRCULAR IS TO PROVIDE YOU WITH THE DETAILS OF THE PROPOSED SHARE CONSOLIDATION AND TO SEEK YOUR APPROVAL FOR THE RESOLUTION IN RELATION TO THE PROPOSED SHARE CONSOLIDATION TO BE TABLED AT OUR FORTHCOMING EGM. THE NOTICE OF THE EGM AND THE FORM OF PROXY ARE ENCLOSED IN THIS CIRCULAR.

YOU ARE ADVISED TO READ AND CAREFULLY CONSIDER THE CONTENTS OF THIS CIRCULAR TOGETHER WITH THE APPENDIX CONTAINED HEREIN BEFORE VOTING ON THE RESOLUTION PERTAINING TO THE PROPOSED SHARE CONSOLIDATION TO BE TABLED AT OUR FORTHCOMING EGM.

2. DETAILS OF THE PROPOSED SHARE CONSOLIDATION

The Proposed Share Consolidation entails the consolidation of every 5 existing Shares held by our Shareholders, whose names appear in the Record of Depositors of our Company at the close of business on the Entitlement Date, into 1 Consolidated Share.

Our Board is of the view that the consolidation ratio of every 5 existing Omesti Shares into 1 Consolidated Share is a ratio that meets our Company's rationale for the Proposed Share Consolidation as set out in Section 3 of this Circular, after considering the following:

(i) prior to the announcement of the Proposed Share Consolidation on 20 August 2026, our Company has 2,322,420,612 Shares in issue with a corresponding market capitalisation of approximately RM197.40 million. Our Board considers the number of our Shares in issue is not reflective to the market capitalisation and the size of the operations and profile of our Group. Accordingly, the Proposed Share Consolidation is intended to reduce the number of our Shares in issue, resulting in an issued share base which is more comparable with that of other public listed companies listed on the Main Market of Bursa Securities in terms of market capitalisation and size of operation; and

(ii) while the increase in the theoretical adjusted reference price of our Shares is offset by the corresponding reduction in the number of our Shares in issue, which in turn is not expected to change the total market value of our Shares. However, this holds true only if the Consolidated Share is trading at or around the theoretical adjusted reference price after the completion of the Proposed Share Consolidation. Based on the past movement trend of our Shares, if a consolidation ratio which results in a much higher theoretical adjusted reference price is selected, the resultant market price of the Consolidated Shares may trend towards to a level which is not reflective of our Group's profile and operation size, and in turn may reduce the total market value of our Shares.

As at the LPD, the issued share capital of our Company is RM238,102,350 comprising 2,322,420,612 Shares. As at the LPD, our Company does not hold any treasury shares.

In addition, as at the LPD, our Company has 131,763,761 outstanding Warrants D. The Warrants D are constituted by the Deed Poll D and each Warrant D carries the entitlement to subscribe for 1 new Share during the 5-year exercise period up to 5 November 2030 at an exercise price of RM0.10 per Warrant D.

Upon completion of the Proposed Share Consolidation, the resultant issued share capital of Omesti will be RM238,102,350 comprising 464,484,122 Consolidated Shares under the Minimum Scenario, while the resultant issued share capital of Omesti will be RM258,499,380 comprising 490,836,874 Consolidated Shares under the Maximum Scenario.

The actual number of Consolidated Shares and Consolidated Warrants D after the Proposed Share Consolidation will be determined based on the issued share capital of our Company as at the Entitlement Date. Fractional entitlements for the Consolidated Shares and Consolidated Warrants D arising from the Proposed Share Consolidation, if any, shall be disregarded and / or dealt with by our Board in its absolute discretion as it may deem fit and expedient and in the best interest of our Company.

2.1 Adjustment to the trading price of the Consolidated Shares and Consolidated Warrants D

The Proposed Share Consolidation will result in an adjustment to the market price of our Shares as listed and quoted on the Main Market of Bursa Securities, but theoretically shall not have any impact on the market value of the Shares held by our Shareholders.

For illustrative purposes, based on the last transacted market price of the Shares as at the LPD, the theoretical adjusted reference price of the Consolidated Shares upon the completion of the Proposed Share Consolidation will be as follows:

	Minimum Scenario		Maximum Scenario	
	Before the Proposed Share Consolidation	**After the Proposed Share Consolidation**	**Before the Proposed Share Consolidation**	**After the Proposed Share Consolidation**
Number of Shares as at the LPD / Number of Consolidated Shares (units) **(A)**	2,322,420,612	464,484,122	2,454,184,373	490,836,874
Closing market / theoretical adjusted reference share price per Omesti Share (RM) **(B)**	0.080	(1) 0.400	0.080	(2) 0.400
Total market value (RM) (A) x (B)	**185,793,648**	**185,793,648**	**196,334,749**	**196,334,749**

Notes:

(1) Computed based on the following formula under the Minimum Scenario:

$$\textit{Theoretical adjusted reference price per Share} = \textit{Market price per Share} \times \frac{\textit{Number of Shares as at the LPD}}{\textit{Number of Consolidated Shares}}$$

$$= \textit{RM0.080} \times \frac{\textit{2,322,420,612}}{\textit{464,484,122}}$$

$$= \textbf{\textit{RM0.400}}$$

(2) Computed based on the following formula under the Maximum Scenario:

$$\textit{Theoretical adjusted reference price per Share} = \textit{Market price per Share} \times \frac{\textit{Number of Shares as at the LPD}}{\textit{Number of Consolidated Shares}}$$

$$= \textit{RM0.080} \times \frac{\textit{2,454,184,373}}{\textit{490,836,874}}$$

$$= \textbf{\textit{RM0.400}}$$

The Proposed Share Consolidation will also result in an adjustment to the reference price of the existing Warrants D. For illustrative purposes, based on the last transacted market price of the Warrants D as at the LPD, the theoretical adjusted reference price of the Warrants D upon the completion of the Proposed Share Consolidation will be as follows:

	Before the Proposed Share Consolidation	**After the Proposed Share Consolidation**
Number of Warrants D as at the LPD (units) **(A)**	131,763,761	(1) 26,352,752
Closing market price per Warrant D as at the LPD / Theoretical price per Warrant D (RM) **(B)**	0.020	(2) 0.100
Total market value (RM) (A) x (B)	**2,635,275**	**2,635,275**

Notes:

(1) Please refer to Section 2.2 of this Circular for the computation of number of Consolidated Warrants D.

(2) Computed based on the following formula:

Theoretical adjusted reference price per Warrant D	=	*Market price per Warrant D*	*x*	*Number of Warrants D as at the LPD* / *Number of Consolidated Warrants D*
	=	*RM0.020*	*x*	*131,763,761* / *26,352,752*
	=	***RM0.100***		

Based on the illustration above, the Proposed Share Consolidation will increase the reference price of our Shares and Warrants D but it will not have any impact on the total market value of these securities held by our Shareholders and the Warrants D holders, respectively.

2.2 Adjustments to the exercise price and number of Consolidated Warrants D

Pursuant to the Deed Poll D, which governs the terms and conditions of Warrants D, the Proposed Share Consolidation will give rise to the adjustments to the exercise price and number of outstanding Warrants D. The adjustments will be made in accordance with the provisions of the Deed Poll D.

For illustrative purposes, assuming all of the outstanding 131,763,761 Warrants D are not exercised prior to the Entitlement Date, the number of Warrants D will be adjusted to 26,352,752 Consolidated Warrants D and the existing exercise price of RM0.10 for each Warrant D will be adjusted to RM0.50 per Consolidated Warrant D, calculated in the following manner:

New exercise price of Warrants D	=	S	x	L / M
	=	RM0.10	x	2,322,420,612 / 464,484,122
	=	**RM0.50**		
Adjusted number of Warrants D	=	T	x	M / L
	=	131,763,761	x	464,484,122 / 2,322,420,612
	=	**26,352,752**		

Where:

L	=	The aggregate number of Shares in issue and fully paid-up immediately prior to the consolidation
M	=	The aggregate number of Shares in issue and fully paid-up immediately after such consolidation
S	=	Existing exercise price of Warrants D
T	=	Existing number of Warrants D held

Such adjustments arising from the Proposed Share Consolidation in relation to the outstanding Warrants D will be finalised on the Entitlement Date for the Proposed Share Consolidation and will be determined in consultation with the approved principal adviser and certified by the auditors or principal adviser in accordance with the provisions as contained in the Deed Poll D.

A notice of adjustments with the details on the actual adjustments made to the exercise price and number of Warrants D held by each holder of Warrants D will be issued and despatched to the respective holders of Warrants D within 30 days from the effective date of such adjustments.

2.3 Ranking of the Consolidated Shares and Consolidated Warrants D

The Consolidated Shares shall upon allotment and issuance, rank equally in all respects with each other.

The Consolidated Warrants D shall upon allotment and issuance, rank equally in all respects with each other.

2.4 Suspension of trading, listing date and notices of allotment

No suspension will be imposed on the trading of our Shares and Warrants D on the Main Market of Bursa Securities pursuant to the Proposed Share Consolidation as the Proposed Share Consolidation is prescribed as a specified consolidation pursuant to Paragraph 13.14(1)(a) of the Listing Requirements. The Consolidated Shares and Consolidated Warrants D will be listed and quoted simultaneously on the Main Market of Bursa Securities on the next Market Day following the Entitlement Date.

The notices of allotment of the Consolidated Shares and Consolidated Warrants D will be issued and despatched to the entitled holders within 4 Market Days after the listing and quotation of the Consolidated Shares and Consolidated Warrants D on the Main Market of Bursa Securities.

3. RATIONALE AND JUSTIFICATION FOR THE PROPOSED SHARE CONSOLIDATION

Our Company has a total of 2,322,420,612 issued Shares, and the closing market price of our Shares was at RM0.080 per Share as at the LPD. In view of the large number of Shares in issue and the relatively low trading price range, a small absolute movement in the share price of our Shares may be significant in percentage terms.

Accordingly, the Proposed Share Consolidation will result in a reduction in the number of Shares available in the market which would also increase the theoretical adjusted reference price of our Shares in the corresponding ratio. With a lower number of Shares available, it is expected to reduce the volatility of the share price of our Shares given that Omesti Shares were traded at a market price range from a low of RM0.055 to a high of RM0.130 for the last 12 months before the LPD, as set out in Section 5 of this Circular.

The above market price range represents a fluctuation of RM0.075 or approximately between -57.69% and 136.36% over the aforesaid period of time. In this regard, our Board has taken into consideration that under the tick size structure of Bursa Securities, the smallest increment at which securities traded below RM1.00 is RM0.005. At the closing market price of RM0.080 per Share as at the LPD, a movement of RM0.005 is equivalent to 6.25% of our Share price. At the theoretical adjusted reference price of RM0.400 per Consolidated Share as set out in Section 2.1 of this Circular, the same movement would be equivalent to only 1.25%, being 5 times smaller in percentage terms.

Nevertheless, the movement of our Share price is also attributable to other various factors, including the financial performance and prospects of our Group, market sentiment, the trading liquidity of our Shares and general market conditions.

In terms of pro forma effects, the Proposed Share Consolidation is expected to reflect an increase in the NA per Share without affecting the total market value of our Shares, our Company's share capital and our Shareholders' percentage shareholding in our Company.

4. EFFECTS OF THE PROPOSED SHARE CONSOLIDATION

The pro forma effects of the Proposed Share Consolidation on the issued share capital, the NA per Share and gearing level, earnings / losses and EPS / LPS of our Group, convertible securities, and substantial shareholders' shareholdings of our Company are set out below:

4.1 Issued share capital

The pro forma effects of the Proposed Share Consolidation on the issued share capital of our Company are set out as follows:

	Minimum Scenario		**Maximum Scenario**	
	No. of Shares	**RM**	**No. of Shares**	**RM**
Issued Share capital as at the LPD	2,322,420,612	238,102,350	2,322,420,612	238,102,350
No. of Shares to be issued assuming full exercise of Warrants D	-	-	131,763,761	(1) 20,397,030
	2,322,420,612	**238,102,350**	**2,454,184,373**	**258,499,380**
No. of Shares to be consolidated pursuant to the Proposed Share Consolidation	(1,857,936,490)	-	(1,963,347,499)	-
Enlarged issued share capital	**464,484,122**	**238,102,350**	**490,836,874**	**258,499,380**

Note:

(1) Assuming all 131,763,761 Warrants D are exercised at the exercise price of RM0.10 per Warrant D, and the corresponding reversal of the warrant reserve of RM7.22 million to share capital.

(The rest of this page is intentionally left blank)

4.2 NA per Share and gearing level

Based on the latest audited consolidated statement of financial position of our Group as at 31 October 2025, the pro forma effects of the Proposed Share Consolidation on the consolidated NA per Share and gearing level of our Group are set out as follows:

Minimum Scenario

	Audited as at 31 October 2025 RM'000	(I) After subsequent events RM'000	(II) After (I) and the Proposed Share Consolidation RM'000
Share capital	394,736	[(1)] 238,102	238,102
Other reserves	23,873	23,873	23,873
Warrant reserves	27,121	[(2)] 34,342	34,342
Accumulated losses	(370,684)	[(1)(c)(d)] (171,134)	[(3)] (171,484)
Shareholders' equity / NA	**75,047**	**125,184**	**124,834**
Non-controlling interests	1,862	1,862	1,862
Total equity	**76,909**	**127,046**	**126,696**
No. of Shares in issue ('000)	1,690,087	[(1)(a)(b)] 2,322,421	464,484
NA per Share (RM)	0.04	0.05	0.27
Total borrowings (RM'000)	18,135	18,135	18,135
Gearing level (times)	0.24	0.14	0.15

Notes:

(1) Subsequent events comprise the following:

*(a) On 11 November 2025, our Company completed a rights issue exercise with warrants following the listing of and quotation for 329.41 million rights shares together with 131.76 million Warrants D on the Main Market of Bursa Securities ("**Rights Issue**") and raised total proceeds of approximately RM26.35 million;*

(b) On 26 December 2025, our Company completed the private placement exercise involving the issuance of 302.92 million new Shares, representing up to 15% of our Company's existing issued share capital (excluding treasury shares) and raised total proceeds of RM24.23 million, after the completion of the Rights Issue on the Main Market of Bursa Securities;

(c) On 5 March 2026, our Company completed the share capital reduction exercise of RM200.00 million of our issued share capital pursuant to Section 116 of the Act, following the lodgement of the sealed Order of the High Court of Malaya confirming the share capital reduction with the Registrar of Companies; and

(d) After deducting the expenses of RM0.45 million in relation to the Rights Issue and private placement exercise.

(2) After taking into consideration the issuance of 131.76 million Warrants D and the corresponding recognition of warrant reserve of RM7.22 million.

(3) After deducting the estimated expenses of RM0.35 million which comprises professional fees of approximately RM0.17 million, fees to the relevant authorities of approximately RM0.02 million, share registrar fee of approximately RM0.03 million, printing of Circular of approximately RM0.03 million, expenses for our EGM of approximately RM0.03 million, and miscellaneous expenses of approximately RM0.07 million in relation to the Proposed Share Consolidation.

Maximum Scenario

	Audited as at 31 October 2025 RM'000	**(I) After subsequent events RM'000**	**(II) After (I) and assuming full exercise of Warrants D RM'000**	**(III) After (I), (II) and the Proposed Share Consolidation RM'000**
Share capital	394,736	[(1)] 238,102	[(3)] 258,499	258,499
Other reserves	23,873	23,873	23,873	23,873
Warrant reserves	27,121	[(2)] 34,342	[(3)] 27,121	27,121
Accumulated losses	(370,684)	[(1)(c)(d)] (171,134)	(171,134)	[(4)] (171,484)
Shareholders' equity / NA	**75,047**	**125,184**	**138,360**	**138,010**
Non-controlling interests	1,862	1,862	1,862	1,862
Total equity	**76,909**	**127,046**	**140,222**	**139,872**
No. of Shares in issue ('000)	1,690,087	[(1)(a)(b)] 2,322,421	2,454,184	490,837
NA per Share (RM)	0.04	0.05	0.06	0.28
Total borrowings (RM'000)	18,135	18,135	18,135	18,135
Gearing level (times)	0.24	0.14	0.13	0.13

Notes:

(1) Subsequent events comprise the following:

(a) On 11 November 2025, our Company completed the Rights Issue and raised total proceeds of approximately RM26.35 million;

(b) On 26 December 2025, our Company completed the private placement exercise involving the issuance of 302.92 million new Shares, representing up to 15% of our Company's existing issued share capital (excluding treasury shares) and raised total proceeds of RM24.23 million, after the completion of the Rights Issue on the Main Market of Bursa Securities;

(c) On 5 March 2026, our Company completed the share capital reduction exercise of RM200.00 million of our issued share capital pursuant to Section 116 of the Act, following the lodgement of the sealed Order of the High Court of Malaya confirming the share capital reduction with the Registrar of Companies; and

(d) After deducting the expenses of RM0.45 million in relation to the Rights Issue and private placement exercise.

(2) After taking into consideration the issuance of 131.76 million Warrants D and the corresponding recognition of warrant reserve of RM7.22 million.

(3) Assuming all 131.76 million Warrants D are exercised at the exercise price of RM0.10 per Warrant D, and the corresponding reversal of the warrant reserve of RM7.22 million to share capital.

(4) After deducting the estimated expenses of RM0.35 million which comprises professional fees of approximately RM0.17 million, fees to the relevant authorities of approximately RM0.02 million, share registrar fee of approximately RM0.03 million, printing of Circular of approximately RM0.03 million, expenses for our EGM of approximately RM0.03 million, and miscellaneous expenses of approximately RM0.07 million in relation to the Proposed Share Consolidation.

(The rest of this page is intentionally left blank)

4.3 Earnings / losses and EPS / LPS

The Proposed Share Consolidation will not have any effect on the consolidated earnings / losses of our Company. However, the lower number of Shares in issue upon completion of the Proposed Share Consolidation will result in a corresponding increase in the EPS / LPS of our Company.

4.4 Convertible securities

As at the LPD, save for the outstanding Warrants D, our Company does not have any other convertible securities.

As disclosed in Section 2.2 of this Circular, the Proposed Share Consolidation will give rise to adjustments to the exercise price and the number of outstanding Warrants D held by the holders of Warrants D pursuant to the Deed Poll D. Any necessary adjustments to the exercise price and the number of Warrants D arising from the Proposed Share Consolidation in relation to the outstanding Warrants D will only be finalised on the Entitlement Date in consultation with the approved principal adviser and certified by the auditors or principal adviser in accordance with the provisions as contained in the Deed Poll D. In addition, a notice of adjustments will be despatched to the respective holders of the Warrants D for such adjustments.

(The rest of this page is intentionally left blank)

4.5 Substantial shareholders' shareholdings

The Proposed Share Consolidation will not have any effect on the shareholdings of our Shareholders, save for the proportionate reduction in the number of Shares held by each Shareholder upon completion of the Proposed Share Consolidation. The pro forma effects of the Proposed Share Consolidation on the shareholdings of the substantial shareholders of our Company are set out as follows:

Minimum Scenario

	[1] Shareholdings as at the LPD				After the Proposed Share Consolidation			
	Direct		Indirect		Direct		Indirect	
	No. of Shares	[2] %	No. of Shares	[2] %	No. of Shares	[3] %	No. of Shares	[3] %
Kenanga Investors Berhad for Teguh Sedaya Sdn Bhd	524,177,200	22.57	-	-	104,835,440	22.57	-	-
Dato' Mah Siew Kwok	380,338,296	16.38	[4] 88,000	*	76,067,659	16.38	[4] 17,600	*
RHB Trustees Berhad for Kenanga Islamic Absolute Return Fund	252,714,200	10.88	-	-	50,542,840	10.88	-	-
Monteiro Gerard Clair	116,873,600	5.03	[5] 66,534,800	2.86	23,374,720	5.03	[5] 13,306,960	2.86
Datin Seri Yasmin Hanim Arbee Binti Mohammed Isa Arbee	4,324,400	0.19	[6] 524,177,200	22.57	864,880	0.19	[6] 104,835,440	22.57
Nur Atisya Binti Mohd Yunus	-	-	[6] 524,177,200	22.57	-	-	[6] 104,835,440	22.57

Notes:

* *Less than 0.01%*

(1) Based on the latest Record of Depositors available as at the LPD.

(2) Based on 2,322,420,612 Shares as at the LPD.

(3) Based on 464,484,122 Shares after the Proposed Share Consolidation.

(4) Deemed interested by virtue of his spouse's interest in our Company pursuant to Section 59(11)(c) of the Act.

(5) Deemed interested by virtue of his interest in H2O Holdings Sdn Bhd and his spouse's interest in our Company pursuant to Sections 8(4) and 59(11)(c) of the Act, respectively.

(6) Deemed interested by virtue of their interest in Teguh Sedaya Sdn Bhd pursuant to Section 8(4) of the Act.

Maximum Scenario

	[1] Shareholdings as at the LPD				(I) Assuming full exercise of the Warrants D				(II) After (I) and the Proposed Share Consolidation			
	Direct		Indirect		Direct		Indirect		Direct		Indirect	
	No. of Shares	[2] %	No. of Shares	[2] %	No. of Shares	[3] %	No. of Shares	[3] %	No. of Shares	[4] %	No. of Shares	[4] %
Kenanga Investors Berhad for Teguh Sedaya Sdn Bhd	524,177,200	22.57	-	-	524,177,200	21.36	-	-	104,835,440	21.36	-	-
Dato' Mah Siew Kwok	380,338,296	16.38	[5] 88,000	*	407,674,064	16.61	[5] 88,000	*	81,534,812	16.61	[5] 17,600	*
RHB Trustees Berhad for Kenanga Islamic Absolute Return Fund	252,714,200	10.88	-	-	260,222,640	10.60	-	-	52,044,528	10.60	-	-
Monteiro Gerard Clair	116,873,600	5.03	[6] 66,534,800	2.86	147,373,600	6.00	[6] 66,614,800	2.71	29,474,720	6.00	[6] 13,322,960	2.71
Datin Seri Yasmin Hanim Arbee Binti Mohammed Isa Arbee	4,324,400	0.19	[7] 524,177,200	22.57	4,404,400	0.18	[7] 524,177,200	21.36	880,880	0.18	[7] 104,835,440	21.36
Nur Atisya Binti Mohd Yunus	-	-	[7] 524,177,200	22.57	-	-	[7] 524,177,200	21.36	-	-	[7] 104,835,440	21.36

Notes:

* *Less than 0.01%*

(1) Based on the latest Record of Depositors available as at the LPD.

(2) Based on 2,322,420,612 Shares as at the LPD.

(3) Based on 2,454,184,373 Shares after assuming full exercise of the Warrants D.

(4) Based on 490,836,874 Shares after the Proposed Share Consolidation.

(5) Deemed interested by virtue of his spouse's interest in our Company pursuant to Section 59(11)(c) of the Act.

(6) Deemed interested by virtue of his interest in H2O Holdings Sdn Bhd and his spouse's interest in our Company pursuant to Sections 8(4) and 59(11)(c) of the Act, respectively.

(7) Deemed interested by virtue of their interest in Teguh Sedaya Sdn Bhd pursuant to Section 8(4) of the Act.

5. HISTORICAL SHARE PRICES

The monthly highest and lowest transacted market prices of Omesti Shares as traded on the Main Market of Bursa Securities for the past 12 months from September 2025 to August 2026 are as follows:

2025	**High (RM)**	**Low (RM)**
September	0.130	0.090
October	0.105	0.060
November	0.075	0.060
December	0.090	0.065
2026		
January	0.090	0.080
February	0.085	0.070
March	0.085	0.070
April	0.075	0.070
May	0.080	0.070
June	0.075	0.055
July	0.075	0.060
August	0.090	0.065

The last transacted market price of Omesti Shares immediately before the announcement of the Proposed Share Consolidation on 20 August 2026	0.085
The last transacted market price of Omesti Shares as at the LPD	0.080

(Source: Bloomberg Finance L.P.)

6. APPROVALS REQUIRED

The Proposed Share Consolidation is subject to the following approvals being obtained:

(i) Bursa Securities, for the Proposed Share Consolidation;

The approval of Bursa Securities was obtained vide its letter dated 3 September 2026 and is subject to the following conditions:

No.	**Conditions**	**Status of Compliance**
1.	Omesti is required to furnish Bursa Securities with a certified true copy of the resolution passed by shareholders at our forthcoming EGM;	To be complied with
2.	Omesti / Kenanga IB is required to make the relevant announcements pursuant to Paragraphs 6.56(2)(ii) and (iii) and Paragraph 13.20(2) of the Listing Requirements; and	To be complied with
3.	The Consolidated Shares and Consolidated Warrants D must be listed and quoted simultaneously.	To be complied with

(ii) our Shareholders at our forthcoming EGM; and

(iii) any other relevant authorities, if required.

The Proposed Share Consolidation is not conditional upon any other proposals undertaken or to be undertaken by our Company.

7. INTEREST OF DIRECTORS, MAJOR SHAREHOLDERS, CHIEF EXECUTIVE(S) OF OUR COMPANY AND / OR PERSONS CONNECTED WITH THEM

None of our Directors, major shareholders and / or chief executive(s) and / or persons connected with them have any interest, either direct or indirect, in the Proposed Share Consolidation, save for their respective entitlements as shareholders of our Company under the Proposed Share Consolidation which are also available to all other Shareholders as at the Entitlement Date.

8. DIRECTORS' STATEMENT AND RECOMMENDATION

Our Board, having considered all aspects of the Proposed Share Consolidation, including the rationale and justifications as well as the effects of the Proposed Share Consolidation, is of the opinion that the Proposed Share Consolidation is in the best interest of our Company.

Accordingly, our Board recommends that you vote in favour of the resolution pertaining to the Proposed Share Consolidation to be tabled at our forthcoming EGM.

9. ESTIMATED TIMEFRAME FOR COMPLETION

Barring any unforeseen circumstances and subject to all required approvals being obtained, our Board expects the Proposed Share Consolidation to be completed by the fourth quarter of 2026.

The tentative timetable in relation to the Proposed Share Consolidation is set out below:

Event	Tentative timing
• EGM	8 October 2026
• Announcement on the Entitlement Date	Mid October 2026
• Entitlement Date	End October 2026
• Listing and quotation of the Consolidated Shares and the Consolidated Warrants D	End October 2026
• Completion of the Proposed Share Consolidation	End October 2026

10. CORPORATE EXERCISES ANNOUNCED BUT PENDING COMPLETION

Save for the Proposed Share Consolidation (which is the subject matter of Part A of this Circular) and the Proposed Change of Name (which is the subject matter of Part B of this Circular), our Board confirms that there are no other outstanding corporate proposals which have been announced through Bursa Securities but not yet completed as at the LPD.

11. EGM

The EGM, the notice of which is enclosed with this Circular, will be held at Kelab Taman Perdana DiRaja Kuala Lumpur (Royal Lake Club) Taman Tasek Perdana, Jalan Cenderamulia, Off Jalan Parlimen, 50480 Kuala Lumpur, Malaysia on Thursday, 8 October 2026 at 10.00 a.m. or at any adjournment thereof, for the purpose of considering and, if thought fit, passing the resolution, with or without modification, to give effect to the Proposed Share Consolidation.

If you are unable to attend and vote in person at the EGM, you may appoint a proxy or proxies to attend and vote on your behalf by completing, signing and returning the enclosed Form of Proxy in accordance with the instructions contained therein, to be deposited at the office of the Share Registrar of our Company, Bina Management (M) Sdn Bhd, at Lot 10, The Highway Centre, Jalan 51/205, 46050 Petaling Jaya, Selangor Darul Ehsan, Malaysia or email directly to binawin@binamg168.com, not less than 24 hours before the time set for holding the EGM or at any adjournment thereof. The completion and lodgement of the Form of Proxy shall not preclude you from attending and voting in person at the EGM should you subsequently wish to do so.

12. FURTHER INFORMATION

You are advised to refer to the appendix set out in this Circular for further information.

Yours faithfully,
For and on behalf of the Board of
OMESTI BERHAD

YAM Tunku Zain Al-'Abidin Ibni Tuanku Muhriz
Chairman / Independent Non-Executive Director

PART B

CIRCULAR TO SHAREHOLDERS IN RELATION TO THE PROPOSED CHANGE OF NAME

OMESTI BERHAD

Registration No. 200001028094 (530701-T)
(Incorporated in Malaysia)

Registered Office:

Unit 521, 5th Floor, Lobby 6, Block A
Damansara Intan
No. 1, Jalan SS20/27
47400 Petaling Jaya
Selangor

15 September 2026

Board of Directors

YAM Tunku Zain Al-'Abidin Ibni Tuanku Muhriz *(Chairman / Independent Non-Executive Director)*
Nur Atisya Binti Mohd Yunus *(Deputy Chairman / Non-Independent Non-Executive Director)*
Monteiro Gerard Clair *(Executive Director)*
Syed Md Najib Bin Syed Md Noor *(Executive Director)*
Mah Xian-Zhen *(Non-Independent Non-Executive Director)*
Haikel Bin Ismail *(Independent Non-Executive Director)*
James Peter Roberts *(Independent Non-Executive Director)*
Datin Wan Syarihah Binti Razman *(Independent Non-Executive Director)*

To: The Shareholders

Dear Sir / Madam,

PROPOSED CHANGE OF NAME FROM "OMESTI BERHAD" TO "TEGRA BERHAD"

---

1. INTRODUCTION

On 20 August 2026, our Board announced that our Company proposed to change its name from "Omesti Berhad" to "Tegra Berhad" ("**Proposed Change of Name**").

In conjunction with the Proposed Change of Name, the Constitution will be amended to facilitate the Proposed Change of Name in which all references in the Constitution in relation to the name "Omesti Berhad", wherever the same may appear, shall be deleted and substituted with "Tegra Berhad".

THE PURPOSE OF PART B OF THIS CIRCULAR IS TO PROVIDE YOU WITH THE DETAILS OF THE PROPOSED CHANGE OF NAME AND TO SEEK YOUR APPROVAL FOR THE SPECIAL RESOLUTION TO BE TABLED AT OUR FORTHCOMING EGM. THE NOTICE OF THE EGM AND THE FORM OF PROXY ARE ENCLOSED IN THIS CIRCULAR.

YOU ARE ADVISED TO READ AND CAREFULLY CONSIDER THE CONTENTS OF THIS CIRCULAR BEFORE VOTING ON THE SPECIAL RESOLUTION PERTAINING TO THE PROPOSED CHANGE OF NAME TO BE TABLED AT OUR FORTHCOMING EGM.

2. DETAILS AND RATIONALE OF THE PROPOSED CHANGE OF NAME

The proposed name, "Tegra Berhad", has been approved by the Companies Commission of Malaysia ("**CCM**") on 18 August 2026 for a period of thirty (30) days from the date of approval.

The Proposed Change of Name aligns with our Company's rebranding strategy to better reflect its updated corporate identity.

If approved by our Shareholders, the Proposed Change of Name will take effect from the date of issuance of the Notice of Registration of New Name by the CCM.

In conjunction with the Proposed Change of Name, the Constitution will be updated accordingly. All references in the Constitution wherever the name of "Omesti Berhad" appears, shall be deleted and substituted with "Tegra Berhad".

3. EFFECTS OF THE PROPOSED CHANGE OF NAME

The Proposed Change of Name will not have any effect on the issued share capital, substantial shareholders' shareholdings in Omesti, as well as net assets, earnings and gearing of our Group.

4. APPROVALS REQUIRED

The Proposed Change of Name is subject to the approval of our Shareholders being obtained by way of special resolution at our EGM.

The Proposed Change of Name, if approved by our Shareholders, will take effect from the date of the Notice of Registration of New Name issued by the CCM to our Company.

5. INTEREST OF DIRECTORS, MAJOR SHAREHOLDERS, CHIEF EXECUTIVE(S) OF OUR COMPANY AND / OR PERSONS CONNECTED WITH THEM

None of our Directors, major shareholders and / or chief executive(s) and / or persons connected with them have any interest, either direct or indirect, in the Proposed Change of Name.

6. DIRECTORS' STATEMENT AND RECOMMENDATION

Our Board, having considered all aspects of the Proposed Change of Name, is of the opinion that the Proposed Change of Name is in the best interest of our Company.

Accordingly, our Board recommends that you vote in favour of the resolution pertaining to the Proposed Change of Name to be tabled at our forthcoming EGM.

7. EGM

The EGM, the notice of which is enclosed with this Circular, will be held at Kelab Taman Perdana DiRaja Kuala Lumpur (Royal Lake Club) Taman Tasek Perdana, Jalan Cenderamulia, Off Jalan Parlimen, 50480 Kuala Lumpur, Malaysia on Thursday, 8 October 2026 at 10.00 a.m. or at any adjournment thereof, for the purpose of considering and, if thought fit, passing the resolution, with or without modification, to give effect to the Proposed Change of Name.

If you are unable to attend and vote in person at the EGM, you may appoint a proxy or proxies to attend and vote on your behalf by completing, signing and returning the enclosed Form of Proxy in accordance with the instructions contained therein, to be deposited at the office of the Share Registrar of our Company, Bina Management (M) Sdn Bhd, at Lot 10, The Highway Centre, Jalan 51/205, 46050 Petaling Jaya, Selangor Darul Ehsan, Malaysia or email directly to binawin@binamg168.com, not less than 24 hours before the time set for holding the EGM or at any adjournment thereof. The completion and lodgement of the Form of Proxy shall not preclude you from attending and voting in person at the EGM should you subsequently wish to do so.

Yours faithfully,
For and on behalf of the Board of
OMESTI BERHAD

YAM Tunku Zain Al-'Abidin Ibni Tuanku Muhriz
Chairman / Independent Non-Executive Director

1. DIRECTORS' RESPONSIBILITY STATEMENT

This Circular has been seen and approved by our Board and they collectively and individually accept full responsibility for the accuracy of the information contained herein and confirm that, after having made all reasonable enquiries and to the best of their knowledge and belief, there are no false or misleading statements or other facts, the omission of which would make any statement in this Circular false or misleading.

2. CONSENT

Kenanga IB, being the Principal Adviser to our Company for the Proposed Share Consolidation, has given and has not subsequently withdrawn its written consent to the inclusion in this Circular of its name and all references thereto in the form and context in which they appear in this Circular.

3. DECLARATION OF CONFLICT OF INTERESTS

Kenanga IB has given its written confirmation that there is no situation of conflict of interests that exists or is likely to exist in relation to its role as the Principal Adviser to our Company for the Proposed Share Consolidation.

4. DOCUMENTS AVAILABLE FOR INSPECTION

Copies of the following documents are available for inspection at our Company's registered office c/o Aquilla Services Sdn Bhd at Unit 521, 5th Floor, Lobby 6, Block A, Damansara Intan, No. 1, Jalan SS20/27, 47400 Petaling Jaya, Selangor during normal business hours from Mondays to Fridays (except public holidays) from the date of this Circular up to and including the date of our forthcoming EGM:

(i) the Constitution;

(ii) the audited consolidated financial statements of our Group for the FYE 31 October 2024 and FYE 31 October 2025 as well as the latest unaudited results of our Group for the 6-month FPE 30 April 2026;

(iii) the letter of consent and declaration of conflict of interests referred to in Sections 2 and 3 of this Appendix I; and

(iv) the Deed Poll D.

OMESTI®

OMESTI BERHAD

(Registration No. 200001028094 (530701-T))
(Incorporated in Malaysia)

NOTICE OF EXTRAORDINARY GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT an Extraordinary General Meeting ("**EGM**" or "**Meeting**") of Omesti Berhad ("**Omesti**" or the "**Company**") will be held at Kelab Taman Perdana DiRaja Kuala Lumpur (Royal Lake Club) Taman Tasek Perdana, Jalan Cenderamulia, Off Jalan Parlimen, 50480 Kuala Lumpur, Malaysia on Thursday, 8 October 2026 at 10.00 a.m. or at any adjournment thereof, for the purpose of considering and, if thought fit, passing the following resolutions with or without any modifications:-

SPECIAL RESOLUTION 1

PROPOSED CONSOLIDATION OF EVERY 5 EXISTING ORDINARY SHARES IN OMESTI ("OMESTI SHARE(S)" OR "SHARE(S)") INTO 1 OMESTI SHARE ("CONSOLIDATED SHARE(S)") ("PROPOSED SHARE CONSOLIDATION")

"**THAT**, subject to the approvals of all relevant authorities being obtained, where required, approval be and is hereby given to the Board of Directors of the Company (**"Board"**) to consolidate every 5 existing Shares held by the shareholders of Omesti, whose names appear in the Record of Depositors of the Company at the close of business on an entitlement date to be determined and announced later by the Board, into 1 Consolidated Share.

THAT, fractional entitlements arising from the Proposed Share Consolidation, if any, will be disregarded and dealt with in such a manner as the Board shall in its absolute discretion deem fit and expedient, and to be in the best interest of the Company.

THAT, the Consolidated Shares shall, upon allotment and issuance, rank equally in all respects with each other following the completion of the Proposed Share Consolidation.

AND THAT, the Board be and is hereby authorised to give effect to the Proposed Share Consolidation with full powers to assent to any conditions, modifications, variations and / or amendments as may be required by the relevant authorities and to do all such acts as they may consider necessary or expedient in the best interest of the Company to give full effect to the Proposed Share Consolidation."

SPECIAL RESOLUTION 2

PROPOSED CHANGE OF NAME OF THE COMPANY FROM "OMESTI BERHAD" TO "TEGRA BERHAD" ("PROPOSED CHANGE OF NAME")

"**THAT,** subject to the approvals of the relevant authorities and / or parties being obtained (where applicable), the name of the Company be and is hereby changed from "Omesti Berhad" to "Tegra Berhad" with effect from the date of the Notice of Registration of New Name issued by the Companies Commission of Malaysia and that the name of the Company wherever appearing in the Constitution be and is hereby amended accordingly.

AND THAT, the Directors and / or the Secretary of the Company be and are hereby authorised to undertake all necessary steps and formalities required to effect the Proposed Change of Name and to sign and execute all documents, perform any actions they deem necessary or expedient to implement and give full effect to the Proposed Change of Name."

BY ORDER OF THE BOARD

KHOO MING SIANG (MAICSA 7034037) (SSM PC No. 202208000150)
Company Secretary

Selangor Darul Ehsan
15 September 2026

Notes:

(i) A member of the Company may appoint more than two (2) proxies to attend and vote at the same meeting. Where a member appoints two (2) or more proxies, he / she shall specify in each Form of Proxy the proportion of his / her shareholdings to be represented by each proxy.

*(ii) 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. An exempt authorised nominee refers to an authorised nominee defined under the Securities Industry (Central Depositories) Act 1991 ("**SICDA**") which is exempted from compliance with the provisions of subsection 25A(1) of SICDA.*

(iii) The instrument appointing a proxy shall be in writing under the hand of the appointer or his attorney duly authorised in writing or if the appointer is a corporation either under Seal or under the hand of an officer or attorney duly authorised. A proxy may but need not be a member of the Company. The instrument appointing a proxy shall be deemed to confer authority to demand or join in demanding a poll. A proxy appointed to attend and vote at a Meeting of the Company shall have the same rights as the member to speak at the Meeting.

(iv) 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 or authority shall be deposited in the following manner, not less than twenty-four (24) hours before the time appointed for taking of the poll, and in default the instrument of proxy shall not be treated as valid:

(a) In hard copy form
Deposit at the office of the Share Registrar of the Company, Bina Management (M) Sdn Bhd, at Lot 10, The Highway Centre, Jalan 51/205, 46050 Petaling Jaya, Selangor Darul Ehsan, Malaysia.

(b) By electronic form
Email to binawin@binamg168.com.

(v) Only members whose names appear in the Record of Depositors on 1 October 2026 shall be entitled to attend, speak and vote at the Meeting or appoint proxy / proxies to attend and / or vote on his / her behalf.

(vi) The resolutions set out in the Notice of EGM will be put to vote by poll pursuant to Paragraph 8.29A(1) of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

PERSONAL DATA POLICY

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

FORM OF PROXY

OMESTI BERHAD

[Registration No. 200001028094 (530701-T)]
(Incorporated in Malaysia)

I/We _____ NRIC No. _____

[Full name in block, as per NRIC/Passport/Company No.]

of _____

_____

being member(s) of Omesti Berhad, hereby appoint:

FIRST PROXY

Full Name (in Block Letters)	NRIC/Passport No.	Proportion of Shareholdings	
		No. of Shares	%
Address:			
Email Address:		Contact Number:	

and / or* (*delete as appropriate)

SECOND PROXY

Full Name (in Block Letters)	NRIC/Passport No.	Proportion of Shareholdings	
		No. of Shares	%
Address:			
Email Address:		Contact Number:	

or failing him / her, the Chairperson of the meeting, as my / our proxy to vote for me / us and on my / our behalf at the **EGM** of the Company to be held at Kelab Taman Perdana DiRaja Kuala Lumpur (Royal Lake Club) Taman Tasek Perdana, Jalan Cenderamulia, Off Jalan Parlimen, 50480 Kuala Lumpur, Malaysia on Thursday, 8 October 2026 at 10.00 a.m. or at any adjournment thereof in the manner as indicated below:

		FOR	**AGAINST**
Special Resolution 1	Proposed Share Consolidation		
Special Resolution 2	Proposed Change of Name		

(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 specific direction, your proxy will vote or abstain at his / her discretion).

Dated this day of 2026

_____

Signature(s)/Common Seal of Member

Notes:

(i) A member of the Company may appoint more than two (2) proxies to attend and vote at the same meeting. Where a member appoints two (2) or more proxies, he / she shall specify in each Form of Proxy the proportion of his / her shareholdings to be represented by each proxy.

*(ii) 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. An exempt authorised nominee refers to an authorised nominee defined under the Securities Industry (Central Depositories) Act 1991 ("**SICDA**") which is exempted from compliance with the provisions of subsection 25A(1) of SICDA.*

(iii) The instrument appointing a proxy shall be in writing under the hand of the appointer or his attorney duly authorised in writing or if the appointer is a corporation either under Seal or under the hand of an officer or attorney duly authorised. A proxy may but need not be a member of the Company. The instrument appointing a proxy shall be deemed to confer authority to demand or join in demanding a poll. A proxy appointed to attend and vote at a Meeting of the Company shall have the same rights as the member to speak at the Meeting.

(iv) 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 or authority shall be deposited in the following manner, not less than twenty-four (24) hours before the time appointed for taking of the poll, and in default the instrument of proxy shall not be treated as valid:

(a) In hard copy form
Deposit at the office of the Share Registrar of the Company, Bina Management (M) Sdn Bhd, at Lot 10, The Highway Centre, Jalan 51/205, 46050 Petaling Jaya, Selangor Darul Ehsan, Malaysia.

(b) By electronic form
Email to binawin@binamg168.com.

(v) Only members whose names appear in the Record of Depositors on 1 October 2026 shall be entitled to attend, speak and vote at the Meeting or appoint proxy / proxies to attend and / or vote on his / her behalf.

(vi) The resolutions set out in the Notice of EGM will be put to vote by poll pursuant to Paragraph 8.29A(1) of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

PERSONAL DATA POLICY

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

Fold this flap for sealing

Then fold here

AFFIX
STAMP

To: The Share Registrar

OMESTI BERHAD
(Registration No. 200001028094 (530701-T))

c/o Bina Management (M) Sdn Bhd
(Registration No. 197901005880 (50164-V))
Lot 10, The Highway Centre
Jalan 51/205
46050 Petaling Jaya
Selangor Darul Ehsan

1st fold here