BUILDING FUTURES,
CARING FOR TOMORROW



CENGILD

CENGILD MEDICAL BERHAD
Registration No.: 202101004143 (1404442-P)
(Incorporated in Malaysia)

ANNUAL REPORT 2026



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AT A GLANCE

GROUP REVENUE
RM73
MILLION

PROFIT BEFORE TAX
RM14
MILLION

NET PROFIT
RM11
MILLION

Our mission

To provide top-class medical care in Gastrointestinal and Liver Diseases, as well as Obesity, through the skilled expertise of specialist doctors in an optimal outpatient and inpatient setting.

Our vision

To become the Center of Excellence for Gastrointestinal, Liver Diseases, and Obesity in Malaysia and internationally.

6th

ANNUAL GENERAL MEETING

VENUE
LG1, Cengild Specialist Hospital,
No. 2, Jalan 1/112H,
Bangsar South Off Jalan Kerinchi,
59200 Kuala Lumpur,
Malaysia

DATE AND TIME
Friday,
27 November 2026
3.00 p.m.

The digital version of Cengild Medical Berhad Annual Report 2026 is available on our website.

Go to
https://cengild.com/financial-information/annual-reports/ or scan the QR code with your smartphone.

COVER RATIONALE

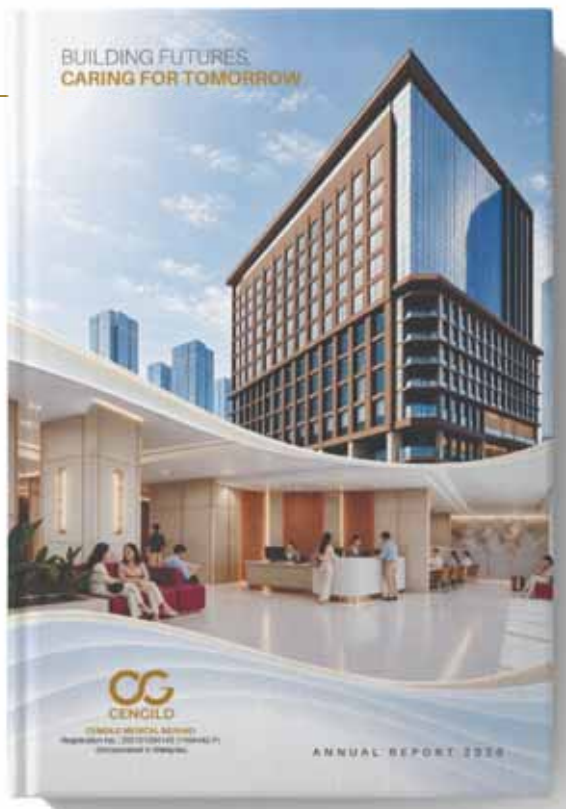
BUILDING FUTURES, CARING FOR TOMORROW.

Cengild Medical Berhad is inspired by the theme "Building Futures, Caring for Tomorrow", reflecting the organisation's unwavering commitment to restoring health while shaping a healthier and more sustainable future.

The leaf-inspired silhouette serves as the central visual element, symbolising life, healing, renewal, and growth. It represents Cengild Medical Berhad's patient-centred approach, where every treatment contributes to a renewed quality of life. The organic form also reinforces the company's dedication to sustainability and compassionate healthcare.

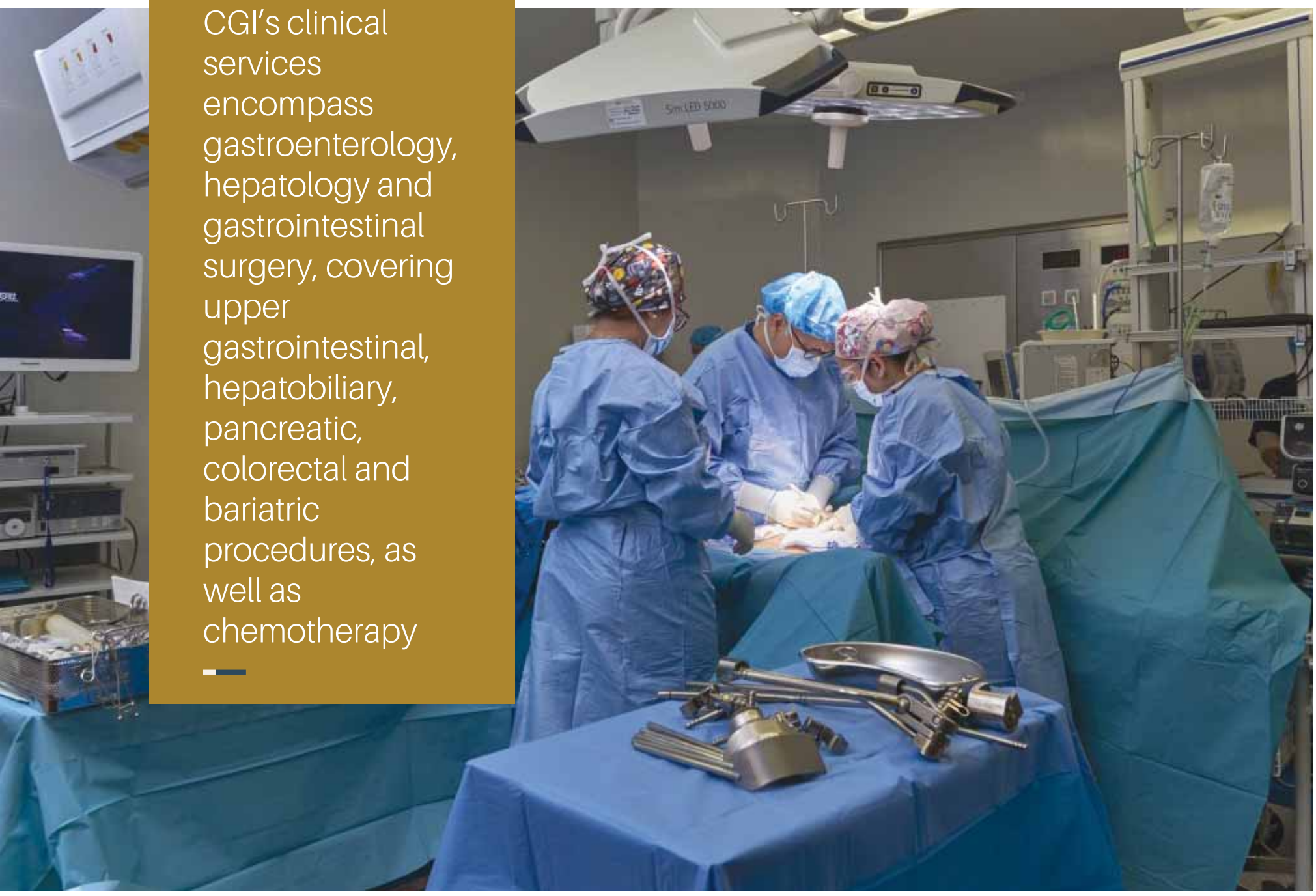
Within the leaf are carefully curated images showcasing the hospital's key strengths—from advanced medical technology and modern operating theatres to specialist consultations, diagnostic services, and patient care. These visuals demonstrate the seamless integration of expertise, innovation, and personalised treatment throughout the patient's healthcare journey.

The soft flowing wave patterns in the background convey continuity, progress, and the ever-evolving nature of healthcare. Combined with the floating green leaves, they create a sense of freshness, vitality, and optimism, reinforcing the message of continuous improvement and long-term wellness.



ABOUT US

CGI's clinical services encompass gastroenterology, hepatology and gastrointestinal surgery, covering upper gastrointestinal, hepatobiliary, pancreatic, colorectal and bariatric procedures, as well as chemotherapy



Cengild G.I. Medical Centre ("CGI"), operated by Cengild Sdn Bhd, a wholly owned subsidiary of Cengild Medical Berhad ("CMB"), commenced operations in October 2017. CGI was founded by Dato' Dr. Tan Huck Joo, the late Emeritus Prof. Dato' Dr. Goh Khean Lee, Dr. Mohamed Akhtar bin Mohamed Ditali Qureshi, Dr. Ong Siew Kuen and Dr. Ramesh K. Gurunathan, with Dr. Mustafa Mohammed Taher Al-Khafaji subsequently joining the team.

CGI is a specialised healthcare provider focused on the diagnosis and treatment of gastrointestinal and liver diseases, as well as obesity. Over the years, CGI has built a robust clinical foundation in digestive and liver care, supported by a multidisciplinary team of experienced specialists and healthcare professionals dedicated to delivering coordinated and patient-centred care.

CGI's clinical services encompass gastroenterology, hepatology and gastrointestinal surgery, covering upper gastrointestinal, hepatobiliary, pancreatic, colorectal and bariatric procedures, as well as chemotherapy. These services are complemented by advanced diagnostic and ancillary capabilities, including endoscopy, radiology, interventional radiology, laboratory services and histopathology.

Situated in the heart of Kuala Lumpur, CGI is easily accessible to both local and international patients. The medical centre occupies 36,588 square feet and features 36 licensed beds, 2 fully equipped operating theatres, 3 endoscopy suites, and a comprehensive array of diagnostic and treatment facilities, including FibroScan®, ultrasonography, CT scanning, fluoroscopy and angiography systems.

Beyond its core specialist services, CGI offers 24-hour Accident & Emergency care, health screening, physiotherapy, pharmacy and other supporting healthcare services, enabling patients to access a comprehensive range of diagnostic, treatment and supportive care within an integrated medical centre.

With established expertise in gastrointestinal and liver care, CGI remains committed to delivering high-quality, personalised and coordinated services while continually enhancing its clinical capabilities and healthcare offerings.

OUR SERVICES

Cengild G.I. Medical Centre delivers specialised medical and surgical services focused on gastrointestinal and liver diseases, as well as obesity. These services are supported by experienced specialists, dedicated clinical teams and comprehensive diagnostic and healthcare facilities.

MEDICAL SPECIALITIES

CGI's team comprises dedicated gastroenterologists and hepatologists who provide specialist assessment, diagnosis and management for a broad spectrum of gastrointestinal and liver conditions.

OPERATING THEATRE

CGI's operating theatres feature advanced technology and facilities to support a comprehensive range of surgical procedures, including minimally invasive (keyhole) and open surgery. All procedures are performed by an experienced multidisciplinary team.

RADIOLOGY DEPARTMENT

The Radiology Department offers a range of diagnostic and interventional imaging services, utilising advanced technologies including CT scanning, ultrasonography, fluoroscopy, and angiography.

LABORATORY & HISTOPATHOLOGY

CGI's in-house laboratory and histopathology services conduct clinical and pathological investigations that support the diagnosis, treatment and monitoring of patients.

PHARMACY

CGI's Pharmacy is staffed by qualified professionals who oversee the selection, preparation, storage, compounding and dispensing of medications, with all processes conducted in accordance with applicable standards and regulations.



CORPORATE INFORMATION



Dato' Dr. Tan Huck Joo
Executive Chairman

Dr. Mohamed Akhtar Bin Mohamed Ditali Qureshi
Executive Director

Dr. Azrina Binti Abu Bakar
Independent Non-Executive Director

Dr. Eddy Yap Tat Hiung
Independent Non-Executive Director

Dr. Chong Su-Lin
Independent Non-Executive Director
(Resigned on 21 September 2026)

AUDIT AND RISK MANAGEMENT COMMITTEE
Dr. Eddy Yap Tat Hiung (Chairman)
Dr. Azrina Binti Abu Bakar (Member)
Dr. Chong Su-Lin (Member) (Resigned on 21 September 2026)

REMUNERATION COMMITTEE
Dr. Chong Su-Lin (Chairperson) (Resigned on 21 September 2026)
Dr. Azrina Binti Abu Bakar (Member)
Dr. Eddy Yap Tat Hiung (Member)

NOMINATING COMMITTEE
Dr. Azrina Binti Abu Bakar (Chairperson)
Dr. Eddy Yap Tat Hiung (Member)
Dr. Chong Su-Lin (Member) (Resigned on 21 September 2026)

LONG TERM INCENTIVE PLAN COMMITTEE
Dr. Eddy Yap Tat Hiung (Chairman)
Dr. Azrina Binti Abu Bakar (Member)
Dr. Chong Su-Lin (Member) (Resigned on 21 September 2026)

CORPORATE INFORMATION

(CONT'D)

KEY SENIOR MANAGEMENT

Dr. Ramesh K Gurunathan
(Head of Department, Inpatient)

Dr. Ong Siew Kuen
(Head of Department, Medicine and Endoscopy)

Dr. Mustafa Mohammed Taher
(Head of Department, Outpatient)

Ms. Stephanie Lee Wai Fern
(Group Chief Executive Officer)

Ms. Ava Wong Suik Hae
(Chief Financial Officer)

PRINCIPAL PLACE OF BUSINESS

Unit 2-3 & 2-4, Level 2, Nexus @ Bangsar South, No. 7,
Jalan Kerinchi, 59200 Kuala Lumpur, W.P Kuala Lumpur
Telephone No. : +603 2242 7000

REGISTERED OFFICE

Unit 1203, Level 12, Uptown 1, No. 1 Jalan SS21/58,
Damansara Uptown, 47400 Petaling Jaya, Selangor
Telephone No. : +603 7733 5665
Email address : malaysia@ledgengroup.com

SHARE REGISTRAR

Vistra Investor & Issuing House Services Sdn Bhd
(Formerly known as 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, W.P Kuala Lumpur
Telephone No. : +603 2783 9191
Email address : is.enquiry@vistra.com

AUDITORS

Messrs Crowe Malaysia PLT
201906000005 (LLP0018817-LCA) & AF 1018
Level 16, Tower C, Megan Avenue II, 12, Jalan Yap Kwan Seng,
50450 Kuala Lumpur, W.P Kuala Lumpur
Telephone No. : +603 2788 9999

CORPORATE WEBSITE

https://www.cengild.com

COMPANY SECRETARIES

Mr. Khaw Teik Thye (MIA 11616)
(SSM PC No. 202208000728)

Ms. Chong Lay Kim (LS 0008373)
(SSM PC No. 202008001920)

STOCK EXCHANGE

Stock Code : 0243
Category : HEALTH CARE

PRINCIPAL BANKER

RHB Bank Berhad

CORPORATE STRUCTURE

CENGILD MEDICAL BERHAD
Registration No.: 202101004143 (1404442-P)
(Incorporated in Malaysia)

- 100% Cengild Sdn Bhd
- 25% Curie Oncology KL Sdn Bhd
- 25% Cardiac Care Centre Sdn Bhd
- 30% Urohealth Sdn Bhd
- 30% UNCKL Sdn Bhd
- 52.3% Bangsar South Tower Parking Sdn Bhd (incorporated on 2 July 2026)
- 25% Andaman Healthcare Sdn Bhd (incorporated on 7 August 2026)
  - 100% Andaman Hospital Sdn Bhd (incorporated on 11 August 2026)

CORPORATE MILESTONE

OUR KEY ACHIEVEMENTS/MILESTONES ARE AS FOLLOWS:





2017

- Commenced operations at Nexus @ Bangsar South, Kuala Lumpur, with 6 clinics, 10 inpatient beds, 3 endoscopy rooms, 1 operating theatre, and departments for Radiology, Accident & Emergency, Pharmacy, Laboratory and Central Sterile Supply (CSSD).



2018

- Expanded services to include gastrointestinal-related oncology and gynaecology.
- Joined corporate panels with insurance companies and third-party administrators.

2019

- Expanded the medical centre by adding 1 clinic and 10 inpatient beds, bringing the totals to 7 clinics and 20 inpatient beds.
- Received the 'Gastroenterology Service Provider of the Year in Asia Pacific' award from Global Health and Travel.
- Received the 'Malaysia Health and Wellness Brand Award 2019 – Private Hospital' category award from Sin Chew Daily and Life Magazine.
- Joined the corporate panel of IA International Assistance Sdn Bhd, serving the Indonesian market and providing patients from Indonesia with access to medical treatment in Malaysia.

2020

- Participated in the COVID-19 Vaccination Programme (PPV).

2021

- Expanded services to include Cardiology and Urology.
- Added 1 operating theatre and 3 clinics, bringing totals to 2 operating theatres and 10 clinics.
- Received the 'Bariatric Medical Centre of the Year in Asia Pacific' award from Global Health and Travel.



CORPORATE MILESTONE
(CONT'D)





- Received the 'Gastroenterology Service Provider of the Year in Asia Pacific', 'Bariatric Medical Centre of the Year in Asia Pacific', and 'Colorectal Service Provider of the Year in Asia Pacific' awards from Global Health and Travel.
- Became a member of the International Excellence Federation for Bariatric & Metabolic Surgery.
- Expanded the medical centre by adding 8 daycare beds.
- Joined hospital panels to expand access to healthcare services for patients from Indonesia.
- Became a Health Screening Centre under the Corporate Partnership Programme with selected corporate partners.
- Entered into joint ventures with Urohealth Sdn Bhd to expand urology assessment and treatment services, and with Curie KL Sdn Bhd and Oncocare Holdings Sdn Bhd to expand oncology services.

2022



- Cengild Medical Berhad was listed on the ACE Market of Bursa Malaysia Securities Berhad.
- Received the 'Gastroenterology Service Provider of the Year in Asia Pacific' and 'Bariatric Medical Centre of the Year in Asia Pacific' awards from Global Health and Travel.

2023

- Renamed the Endoscopy Centre as the K.L. Goh Centre in honour and remembrance of the late Emeritus Professor Dato' Dr. Goh Khean Lee and his contributions to gastroenterology and hepatology in Malaysia.
- Became a member of the Malaysia Healthcare Travel Council.
- Launched the Wellness Lounge.
- Acquired a stratified property with a combined strata floor area of 100,442 sq. ft. and 182 car park bays, forming part of a purpose-built private medical centre.
- Received the 'Gastroenterology Service Provider of the Year in Asia Pacific', 'Bariatric Medical Centre of the Year in Asia Pacific', 'Colorectal Service Provider of the Year in Asia Pacific', and 'Medical Centre of the Year in Asia Pacific 2024' awards from Global Health and Travel.
- Entered into a Panel Hospital Agreement with Great Eastern Life Assurance (Malaysia) Berhad (GELM) to participate in GELM's panel hospital network.

2024



CORPORATE MILESTONE

(CONT'D)

- Became the first hospital in Malaysia to introduce ENAD, an advanced AI-powered endoscopy software from Korea that supports specialists by analysing images in real time and highlighting polyps.
- Embarked on 'The Great Journey with Great Eastern'.
- Joined the SMART panel of hospitals under AIA Malaysia.
- Received the 'Value-Based Hospital' award and the 'Gastroenterology Service Provider of the Year in Asia Pacific' award from Global Health and Travel.
- Celebrated the eighth anniversary of Cengild G.I. Medical Centre with the unveiling of a new corporate logo, symbolising the organisation's continued growth and evolution, and announced plans for the development of its own hospital.





2025

2026

- Appointed as an official SPATZ Training Centre following the hosting of the SPATZ3 Adjustable Intragastric Balloon Workshop and signing ceremony.
- Received the 'Specialty Hospital of the Year (Gastroenterology) – Malaysia' award at the Healthcare Asia Awards 2026.
- Cengild Medical Berhad entered into a conditional joint venture with KCB Holdings Sdn Bhd, a unit of Eastern & Oriental Berhad, and Skyspring Sdn Bhd to develop a multidisciplinary tertiary private hospital at Andaman Island, Penang, marking its first venture outside the Klang Valley. The proposed hospital has an estimated development cost of RM350 million and an expected capacity of approximately 240 beds.
- Received the BrandLaureate Medical & Healthcare Advancement BestBrands Award 2026 in the 'Healthcare – Leading Gastrointestinal & Liver Care' category.
- Went live with the Hospital Information System (HIS), including integration between the Laboratory Information System (LIS) and Picture Archiving and Communication System (PACS), marking a step towards an integrated healthcare information system.



DEAR STAKEHOLDERS,

As I reflect on the financial year ended 30 June 2026 ("FYE2026"), I see a year of important transition for Cengild Medical Berhad ("Cengild" or "the Group"). Although the year presented challenges, we remained focused on managing existing operations while advancing plans for our next stage of development. Our approach has been guided by the need to balance immediate priorities with the Group's long-term interests and the expectations of our stakeholders.



Chairman's Statement

DATO' DR. TAN HUCK JOO
Executive Chairman

A MORE DEMANDING HEALTHCARE LANDSCAPE

The private healthcare sector continued to face a demanding operating environment during FYE2026, particularly in managing rising costs and maintaining competitiveness. Increasing operating expenses, evolving patient expectations and growing emphasis on the affordability of treatment reinforced the importance of prudent cost management and operational efficiency, without compromising the standards of care that underpin Cengild's reputation.

Securing qualified healthcare professionals remained another challenge. Competition for experienced nurses was particularly strong as more healthcare providers established new facilities across Malaysia. Shortages of doctors and allied health personnel added to recruitment and retention difficulties. Maintaining a skilled and experienced workforce was therefore essential to meeting patients' clinical needs, ensuring continuity of services and supporting the high standards expected of a specialist healthcare provider.

NAVIGATING CHALLENGES, ADVANCING OUR STRATEGY

Remaining competitive requires us to operate efficiently while maintaining clinical quality. During the year, we improved administrative processes and progressed the implementation of better clinical information systems. These initiatives aim to simplify workflows, improve coordination between clinical and administrative teams and optimise resources. This is particularly important as we prepare to manage a larger and

CHAIRMAN'S STATEMENT

(CONT'D)



more complex hospital operation. We also remained mindful of the financial burden of treatment on patients, seeking to provide quality specialist care at reasonable and sustainable costs.

Our commitment to providing the best possible care begins with appointing highly qualified doctors who are leaders in their respective fields. Equally important is equipping them with advanced medical technology. Cengild is proud to be the first healthcare provider in Malaysia to introduce ENAD AI-assisted endoscopy technology from South Korea, supporting the detection and diagnosis of gastrointestinal conditions. We are also the only private medical centre in Malaysia offering in-house enteroscopy services. These capabilities reflect our commitment to clinical excellence, innovation and access to specialised diagnostic and treatment services.

Long-term growth depends on our ability to serve a broader patient base. Our new Cengild Specialist Hospital, now being prepared for opening, is expected to overcome the space and clinical scope limitations of our existing facility, enabling us to offer a wider range of services. Beyond the Klang Valley, we entered into a conditional joint venture for the proposed development of a multidisciplinary tertiary private hospital in Penang, creating an opportunity to establish a presence in the northern region.

HIGHLIGHTS 2026

Revenue
RM73.2 *million*

Profit After Tax
RM11.5 *million*

We also continued exploring medical tourism, including engagement with the Malaysia Healthcare Travel Council and potential markets in China, to attract international patients and broaden our revenue base.

As we pursue these opportunities, having the right people remains essential. We focused on retention, recruitment and developing healthcare talent. These efforts will sustain our existing services while building the workforce needed for expansion. Collaboration across medical disciplines will also become increasingly important to providing comprehensive and coordinated care.

PERFORMANCE AND FINANCIAL STEWARDSHIP

Progress on our strategic priorities took place alongside a more challenging year for existing operations. Revenue declined to RM73.2 million, primarily reflecting a reduction in bariatric surgery volumes. This reflects a broader international trend influenced by the growing adoption of GLP-1-based weight-management medications, alongside increased competition as more healthcare providers offer bariatric procedures. Although performance was affected, our expansion into multidisciplinary healthcare will enable us to diversify revenue streams and reduce reliance on individual specialties. We believe new hospital services will help offset this decline and support long-term growth. Profit for the year decreased to RM11.5 million, although our gross profit margin improved modestly.

Despite softer performance, we maintained a broadly stable year-end cash position, supported by cash generated from operations. For FYE2026, we declared dividends totalling 0.70 sen per share. In determining this distribution, the Board balanced shareholder returns with the financial commitments associated with hospital expansion.

CHAIRMAN'S STATEMENT

(CONT'D)



Our transition from a centre focused on gastrointestinal and liver care to a multidisciplinary hospital will introduce a broader range of services, including expanded oncology and cardiovascular care.

RECOGNITION AND REFLECTION

Although FYE2026 was more challenging financially, the dedication of our medical consultants, nurses and staff remained a source of pride. It was encouraging to see our work in gastrointestinal and liver care receive industry recognition. We received the Specialty Hospital of the Year (Gastroenterology) – Malaysia award at the Healthcare Asia Awards 2026, alongside The BrandLaureate Medical & Healthcare Advancement BestBrands Award 2026 in the Healthcare – Leading Gastrointestinal & Liver Care category. These awards recognise our people's expertise and commitment to patient care.

The year also marked Cengild's eighth anniversary, celebrated with the unveiling of a new corporate logo. Our refreshed identity reflects the connection, compassion and continuity of care that have guided us and will continue to shape our future.

PRIORITIES FOR THE YEAR AHEAD

With the new Cengild Specialist Hospital approaching its planned opening in the first quarter of 2027, we are preparing for a significant expansion in our capabilities. Our transition from a centre focused on gastrointestinal and liver care to a multidisciplinary hospital will introduce a broader range of services, including expanded oncology and cardiovascular care. Bringing diagnosis, treatment and follow-up services together will help us provide more coordinated care for patients with complex medical needs.

CHAIRMAN'S STATEMENT

(CONT'D)

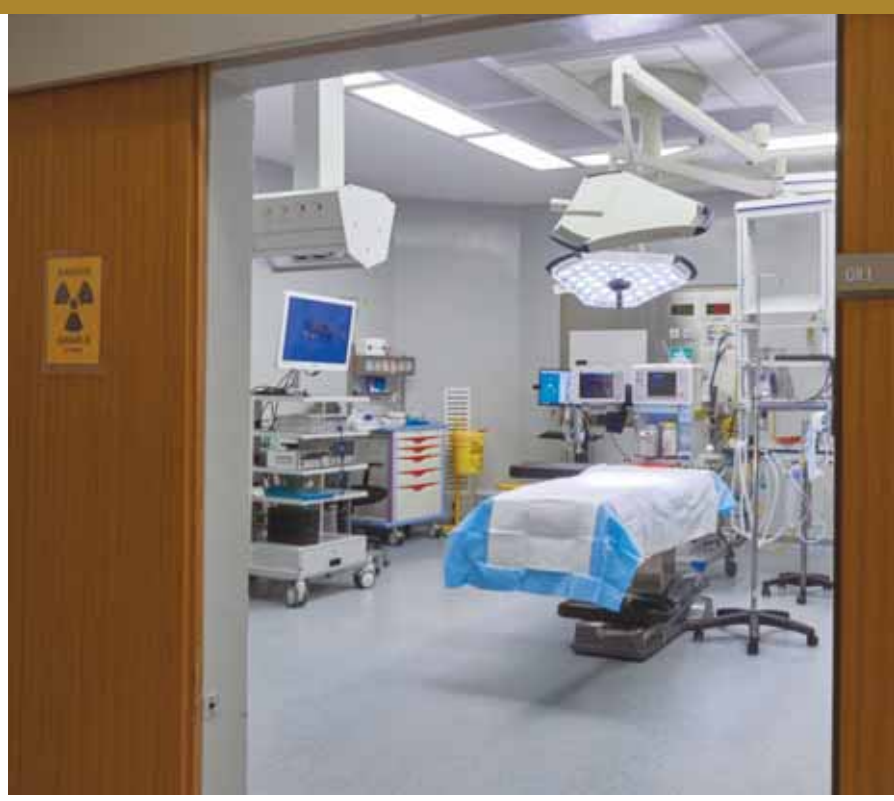


Our expanded capabilities will also allow us to reach more patients. We will continue exploring new markets and working to rebuild patient numbers, with the aim of translating these opportunities into stronger business performance.

We are committed to investing in state-of-the-art medical equipment for the new hospital, ensuring our specialists have access to advanced diagnostic and treatment technologies. Among these investments is an interventional angiography suite, designed to support cardiovascular and other image-guided procedures. This will enhance complex diagnostic and interventional services. We believe that combining leading medical specialists with advanced technology and modern facilities will distinguish Cengild as we expand into multidisciplinary healthcare.

Delivering this broader range of care will require careful preparation. The Board's immediate priority is to oversee a carefully managed transition, ensuring the necessary clinical expertise, operational systems and supporting services are in place as new specialties are introduced. Maintaining continuity of care at our existing facility will remain essential throughout this process.

Our expanded capabilities will also allow us to reach more patients. We will continue exploring new markets and working to rebuild patient numbers, with the aim of translating these opportunities into stronger business performance. Prudent resource management, clinical quality and service delivery will remain central to growth.



WITH APPRECIATION

On behalf of the Board of Directors, I extend our sincere appreciation to the management team, medical consultants, nurses and all employees for their dedication throughout FYE2026. From clinical expertise and reassurance offered to patients to the essential work carried out behind the scenes, their collective efforts have sustained our services and standards of care.

I also thank our shareholders, business partners and other stakeholders for their continued confidence and support. Above all, we remain grateful to our patients and their families for placing their trust in us. It is a responsibility we do not take lightly and one that will continue to guide us in the years ahead.

Sincerely,
Dato' Dr. Tan Huck Joo
Executive Chairman

BOARD OF DIRECTORS



DATO' DR. TAN HUCK JOO

Executive Chairman and Medical Director

DR. MOHAMED AKHTAR BIN MOHAMED DITALI QURESHI

Executive Director, Head of Medical Advisory Board and Head of Operating Theatre and Central Sterile Supply Department

BOARD OF DIRECTORS

(CONT'D)



DR. AZRINA BINTI ABU BAKAR

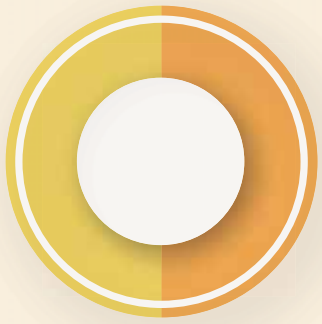
Independent Non-Executive Director

DR. EDDY YAP TAT HIUNG

Independent Non-Executive Director

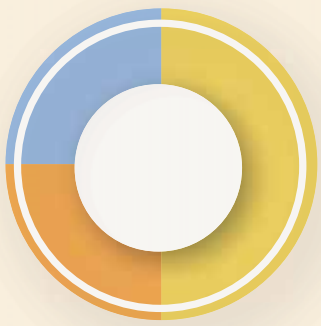
Our Board at A Glance

COMPOSITION



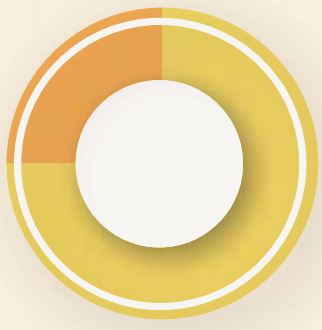
- Independent Non-Executive Director: **2**
- Executive Director: **2**

AGES



- < 51 Years Old : **2**
- 51-60 Years Old : **1**
- > 60 Years Old : **1**

LENGTH OF TENURE



- > 3 Years : **3**
- < 3 Years : **1**

PROFILE OF DIRECTORS



DATO' DR. TAN HUCK JOO

Executive Chairman and Medical Director

Length of Tenure as Director:
> 3 years

Date of Appointment
3 February 2021 and 1 May 2021

Nationality / Gender / Aged
Malaysian / Male / 58

Dato' Dr. Tan Huck Joo (**"Dato Dr. Tan"**) is the Executive Chairman of the Company and Medical Director of the Group's medical centre. He was appointed as the Executive Chairman and Medical Director on 3 February 2021 and 1 May 2021 respectively.

Dato' Dr. Tan graduated with a Bachelor of Medicine and Surgery (Bachelor of Medicine, Bachelor of Surgery, Bachelor in the Art of Obstetrics) from University College Dublin, National University of Ireland and subsequently received his doctorate degree in Gastroenterology & Hepatology from the same university. He received his postgraduate training in the United Kingdom and he is currently a member of the Royal College of Physicians (United Kingdom), a fellow of the Royal College of Physicians (London), the Royal College of Physicians of Edinburgh and the Royal College of Physicians and Surgeons of Glasgow, a fellow of the Academy of Medicine, Malaysia, a fellow of the American College of Gastroenterology and a fellow of the American Society for Gastrointestinal Endoscopy.

Dato' Dr. Tan was a council member of the National Specialist Register for gastroenterology and hepatology for many years. He was the Chairman of the Network Committee, Asia Pacific Association of Gastroenterology ("**APAGE**") and the Chairman of Awards Committee, APAGE. He was the President of the Malaysian Society of Gastroenterology and Hepatology (MSGH) from 2009 to 2010 and Secretary General of the Organizing Committee of the Asia Pacific Digestive Week 2010. Dato' Dr. Tan was one of the expert panellists of the Asia Pacific Consensus Guidelines for the management of Helicobacter pylori in 2008. He was also the Chairman of the Malaysian Society of Gastroenterology and Hepatology - National Heart Association Malaysia Working Party Statement for antiplatelet therapy in the prevention of bleeding peptic ulcer disease. Dato' Dr. Tan has been the Scientific Chairman for the annual scientific meeting of the Malaysian Society of Gastroenterology and Hepatology from 2007 to 2017.

Dato' Dr. Tan, together with five other founding doctors set up the Group's medical centre in October 2017.

Dato' Dr. Tan does not hold any directorship in other public companies and listed issuer in Malaysia. He has no family relationship with any Director and/or major shareholder of the Company. The recurrent related party transactions entered had been disclosed in the Circular to Shareholders and the shareholders' mandate was obtained at the Annual General Meeting. He has no conviction for any offences (other than traffic offences, if any) within the past five (5) years and has no public sanctions and/or penalties imposed by the relevant regulatory bodies during the financial year.

PROFILE OF DIRECTORS

(CONT'D)



DR. MOHAMED AKHTAR BIN MOHAMED DITALI QURESHI

Executive Director, Head of Medical Advisory Board and Head of Operating Theatre and Central Sterile Supply Department

Length of Tenure as Director:
> 3 years

Date of Appointment
4 May 2021, 1 May 2021 and 1 July 2023

Nationality / Gender / Aged
Malaysian / Male / 65

Dr. Mohamed Akhtar Bin Mohamed Ditali Qureshi (**"Dr. Qureshi"**) is the Executive Director, Head of Medical Advisory Board and Head of Operating Theatre and Central Sterile Supply Department of the Group's medical centre. He was appointed as the Executive Director, Head of Medical Advisory Board and Head of Operating Theatre and Central Sterile Supply Department on 4 May 2021, 1 May 2021 and 1 July 2023 respectively.

He graduated with a Bachelor of Medicine, Bachelor of Surgery and Bachelor of Obstetrics from the Royal College of Surgeons in Ireland and was awarded a Licentiate in Medicine and Obstetrics of the Royal College of Physicians of Ireland in 1987. He subsequently obtained a Bachelor of Science and Master of Surgery from the National University of Ireland, Ireland.

Dr. Qureshi is a fellow of the Royal College of Surgeons (Ireland), a fellow of the Royal College of Surgeons England (United Kingdom) and a fellow of the Royal College of Surgeons of England (General Surgery) (United Kingdom). He is also a fellow of the International College of Surgeons (United Kingdom Chapter), a fellow of the Association of Surgeons (United Kingdom) and a fellow of the Academy of Medicine of Malaysia. He was a member of the editorial board of Malaysian Journal, a member of the College of Surgeons of Malaysia, a member of the Malaysian Medical Association, and a member of the Malaysian Society of Colorectal Surgeons. He also served as a member, president and committee member of the Malaysian Society of Gastroenterology and Hepatology.

Dr. Qureshi began his medical practise in 1987 to 1996 at various hospitals in Ireland and England before returning to Malaysia as a lecturer/ associate professor in colorectal and general surgery at Universiti Kebangsaan Malaysia, Malaysia. He was later appointed as professor of surgery at International Medical University (IMU). Subsequently, he joined Sunway Medical Centre as a consultant in General and Colorectal Surgeon.

Dr. Qureshi does not hold any directorship in other public companies and listed issuer in Malaysia. He has no family relationship with any Director and/or major shareholder of the Company. The recurrent related party transactions entered into had been disclosed in the Circular to shareholders and the shareholders' mandate was obtained at the Annual General Meeting. He has no conviction for any offences (other than traffic offences, if any) within the past five (5) years and has no public sanctions and/or penalties imposed by the relevant regulatory bodies during the financial year.

PROFILE OF DIRECTORS
(CONT'D)



DR. AZRINA BINTI ABU BAKAR
Independent Non-Executive Director

Length of Tenure as Director:
> 3 years

Date of Appointment
4 May 2021

Nationality / Gender / Aged
Malaysian / Female / 51

Dr. Azrina Binti Abu Bakar (**"Dr. Azrina"**) is an Independent Non-Executive Director of the Company, and she was appointed on 4 May 2021. She is the Chairperson of the Nominating Committee and a member of the Audit and Risk Management Committee, Remuneration Committee and Long-Term Incentive Plan Committee.

She graduated from Universiti Sains Malaysia, Malaysia with a Bachelor of Medicine and subsequently obtained a Master of Surgery from the Universiti Kebangsaan Malaysia, Malaysia. She is also a founding member of the Malaysian Upper Gastrointestinal Surgical Society since its inception in 2013.

She began her career in 1999 as a houseman in Sarawak General Hospital in Kuching. She moved on to become a medical officer attached to Miri Hospital, Sarawak and Tuanku Ja'afar Hospital in Seremban, Negeri Sembilan. While in Tuanku Ja'afar Hospital, she started her four-year-out campus Master's program under Universiti Kebangsaan Malaysia and was attached to Kuala Lumpur Hospital, Hospital Canselor Tuanku Muhriz (formerly known as Hospital Universiti Kebangsaan Malaysia) and Tunku Ja'afar Hospital in Seremban as medical officer as part of the Master program.

Upon completing her Master program, she joined Tuanku Ampuan Najihah Hospital in Kuala Pilah, Negeri Sembilan as a specialist leading the general surgery department. She left in 2009 and joined Tuanku Ja'afar Hospital in Seremban for post graduate study (a fellowship program) as a specialist in training for the upper gastrointestinal surgeries where she worked as a general surgeon and training in training for the upper gastrointestinal surgery.

In 2011, she joined the Prince of Wales Hospital in Shatin, Hong Kong as a fellow as part of her upper gastrointestinal training. She returned to Malaysia in 2012 and was attached to Tuanku Ja'afar Hospital in Seremban as a specialist in the general and upper gastrointestinal division in the surgical department. In 2018, she joined Sunway Medical Centre as a specialist in the general and upper gastrointestinal surgery.

Dr. Azrina does not hold executive directorship in any public companies and listed issuers in Malaysia. She has no family relationship with any Director and/or major shareholder of the Company. She has no conflict of interest with the Group. She has no conviction for any offences (other than traffic offences, if any) within the past five (5) years and has no public sanctions and/or penalties imposed by the relevant regulatory bodies during the financial year.

PROFILE OF DIRECTORS

(CONT'D)



DR. EDDY YAP TAT HIUNG

Independent Non-Executive Director

Length of Tenure as Director:
< 3 years

Date of Appointment
2 January 2025

Nationality / Gender / Aged
Malaysian / Male / 51

Dr. Eddy Yap Tat Hiung (**"Dr. Eddy"**) is the Chairperson of the Audit and Risk Management Committee and Long-Term Incentive Plan Committee, and a member of the Nominating and Remuneration Committees.

He is a Chartered Accountant of the Malaysian Institute of Accountants (MIA), ASEAN Chartered Professional Accountant (ASEAN CPA), Fellow of the Association of Chartered Certified Accountants (ACCA, UK), Certified Internal Auditor of the Institute of Internal Auditors (IIA, US), Chartered Member of The Institute of Internal Auditors Malaysia (IIAM), Fellow of the Malaysian Institute of Management (MIM), and a Life Member of the Institute of Corporate Directors Malaysia (ICDM). Dr. Eddy also holds a Doctor of Philosophy (PhD) in Finance from Universiti Kuala Lumpur, Master of Business Administration (MBA) from Heriot-Watt University, and Bachelor of Science in Economics (Hons) from the University of London.

As Founder and Managing Consultant of CONDUCTIVITI Business Advisory Sdn Bhd, he leads professional engagements in strategic, risk, and financial consulting for public sector organisations – including government agencies, government-linked investment companies (GLICs) and government-linked companies (GLCs) – as well as public listed entities and mid- to large-sized corporates. The firm has contributed to governance improvements, strategic enhancements, and process optimisations across diverse industries.

He is an Accredited Trainer and facilitator on professional practices, business acumen, and personal development for regulatory and professional bodies, and regularly conducts programmes and courses on governance, leadership, finance, strategy, and risk management for Board members, C-suite executives, senior management, and professional audiences. He is also a Technical Writer that has contributed to various national and international policy documents, refereed journal publications, and study texts and guidances.

Academically, Dr. Eddy serves as an Associate Professor at the University of Wollongong Malaysia, is a visiting professor to various institutions of higher learning, and acts as an external examiner for doctoral programmes. He was appointed an ELITE Fellow of Universiti Malaya in recognition of his contributions to the accounting and finance profession and business community.

Currently, Dr. Eddy does not hold executive directorship in any public companies and listed issuers in Malaysia. He has no family relationship with any Director and/or major shareholder of the Company." He has no conflict of interest with the Group. He has no conviction for any offences within the past five (5) years and has no public sanctions and/or penalties imposed by the relevant regulatory bodies during the financial year.

KEY SENIOR MANAGEMENT



DR. RAMESH K GURUNATHAN

Head Of Department, General Surgery And Upper Git

DR. ONG SIEW KUEN

Head Of Department, Medicine And Endoscopy

DR. MUSTAFA MOHAMMED TAHER

Head Of Department, Outpatient

KEY SENIOR MANAGEMENT

(CONT'D)



STEPHANIE LEE

Group Chief Executive Officer

AVA WONG

Chief Financial Officer

PROFILE OF KEY SENIOR MANAGEMENT

DR. RAMESH K GURUNATHAN

HEAD OF DEPARTMENT, INPATIENT

Age / Gender / Nationality / Date of appointment
59/ MALE / MALAYSIAN / 1 MAY 2021

Dr. Ramesh K Gurunathan ("**Dr. Ramesh**") joined the Group in 2017 as consultant in general, upper gastrointestinal and obesity surgeon. He was appointed as the Head of Department, Inpatient for the Group's medical centre on 1 May 2021. He is responsible for the strategic direction of the Inpatient Department as well as for the development and implementation of adequate policies and procedures for the Inpatient Department.

He graduated from Mangalore University, India with a Bachelor of Medicine and Bachelor of Surgery and subsequently obtained a Master of Surgery from Hospital Universiti Kebangsaan Malaysia (currently known as Hospital Canselor Tuanku Muhriz).

He obtained his fellowship from the Royal College of Surgeons in Ireland and is a member of the Academy of Medicine of Malaysia and College of Surgeons. He is a member of the Malaysian Society of Gastroenterology and Hepatology and has served as president and committee member for various terms. He is also a member of the Malaysian Upper Gastrointestinal Surgical Society and a member of the International Society of Diseases of Esophagus, Canada.

Dr. Ramesh began his career with the Ministry of Health in 1993 where he was placed in Kuala Lumpur General Hospital as a house officer and was posted to Queen Elizabeth Hospital in Kota Kinabalu, Sabah as a medical officer. In 1997, he joined Hospital Kebangsaan Malaysia (currently known as Hospital Canselor Tuanku Muhriz) in the same year as a Master of Surgery in general surgery.

Subsequently, he joined Malacca General Hospital as a specialist in the general surgery and subsequently was transferred to Tuanku Ja'afar Hospital in Seremban, Negeri Sembilan as a consultant in general surgery. In 2005, he took a sabbatical from his duties in Tuanku Ja'afar Hospital. During his sabbatical, he joined the Queen Alexandra Hospital, United Kingdom as a clinical fellow as part of his overseas training. He returned to Malaysia in 2006 and resumed his position with Tuanku Ja'afar Hospital. In 2010, he joined Sunway Medical Centre as a resident consultant in general, upper gastrointestinal and obesity surgeon, a position he holds until today.

Dr. Ramesh does not hold directorship in any public companies and listed issuers in Malaysia. He has no family relationship with any Director and/or major shareholder of the Company. He has no conflict of interest with the Group. He has no conviction for any offences (other than traffic offences, if any) within the past five (5) years and has no public sanctions and/or penalties imposed by the relevant regulatory bodies during the financial year.

DR. ONG SIEW KUEN

HEAD OF DEPARTMENT, MEDICINE AND ENDOSCOPY

Age / Gender / Nationality / Date of appointment
58 / FEMALE / MALAYSIAN / 1 MAY 2021 AND 1 JULY 2023

Dr. Ong Siew Kuen (**"Dr. Ong"**) joined in 2017 as a consultant in gastroenterology and hepatology. She was appointed as the Head of Department, Medicine and Head of Department, Endoscopy for the Group's medical centre on 1 May 2021 and 1 July 2023 respectively. She is responsible for the strategic direction, development and implementation of adequate policies and procedures of the Medical and Endoscopy departments.

She graduated from University College Dublin, National University of Ireland in Ireland with a Bachelor of Medicine, Bachelor of Surgery and Bachelor of Obstetrics. She is also a member of the Malaysian Society of Gastroenterology and Hepatology since 2004.

She began her career as an intern in Our Lady's Hospital in Cashel, Ireland and Mater Misericordiae Hospital (currently known as Mater Misericordiae University Hospital) in Dublin. Upon completion, she become a senior house officer in several discipline in hospitals in Ireland such as St. Columcille's Hospital, St. Michael's Hospital and Lough County Hospital. She was also a medical registrar in St. Vincent's Hospital (currently known as St Vincent's University Hospital) and Our Lady's Hospital in Drogheda, Ireland. During her time at Our Lady's Hospital, she also acted as a medical tutor at the Royal College of Surgeons, Ireland.

She returned to Malaysia in 1997 and was placed at Ipoh General Hospital as a specialist where she was responsible for care of patients. She was later transferred to the Kuala Lumpur General Hospital as a gastroenterologist. Subsequently, she joined Taman Desa Medical Centre as a consultant in gastroenterology and hepatology and later moved on to join Sunway Medical Centre as a resident consultant in gastroenterology and hepatology, where she still practices today.

Dr. Ong does not hold directorship in any public companies and listed issuers in Malaysia. She has no family relationship with any Director and/or major shareholder of the Company. She has no conflict of interest with the Group. She has no conviction for any offences (other than traffic offences, if any) within the past five (5) years and has no public sanctions and/or penalties imposed by the relevant regulatory bodies during the financial year.

PROFILE OF KEY SENIOR MANAGEMENT

(CONT'D)

DR. MUSTAFA MOHAMMED TAHER

HEAD OF DEPARTMENT, OUTPATIENT

Age / Gender / Nationality / Date of appointment
49 / MALE / IRAQI AND MALAYSIAN / 1 MAY 2021

Dr. Mustafa Mohammed Taher (**"Dr. Mustafa"**) joined the Group in 2019 as consultant general, upper gastrointestinal and obesity surgeon and was appointed as the Head of Department, Outpatient of the Group's medical centre on 1 May 2021. He is responsible for the strategic direction of the outpatient department as well as for the development and implementation of adequate policies and procedures for the outpatient department.

Dr. Mustafa graduated from the College of Medicine, Baghdad, University in Baghdad, Iraq with a Bachelor of Medicine and Bachelor of Surgery. He subsequently obtained a Master of Surgery and Master of Upper Gastro-Intestinal & Bariatric Surgery from the Universiti Kebangsaan Malaysia.

He is a member of the Parenteral and Enteral Nutrition Society of Malaysia, Malaysian Upper Gastrointestinal Surgical Society, Malaysia Metabolic & Bariatric Surgical Society, the International Federation for the Surgery of Obesity and Metabolic Disorders, International Excellence Federation for Bariatric and Metabolic Surgery as well as the Society of Endoscopic and Laparoscopic of Surgery Malaysia. Further, he is also a fellow of the Fellowship of Upper Gastro-Intestinal and Bariatric Division of Hospital Universiti Kebangsaan Malaysia (currently known as Hospital Canselor Tuanku Muhriz).

He began his career in 2000 with the Ministry of Health of Iraq as a medical officer in General Medicine and Surgery. He thereafter began his employment in Malaysia in 2008 with the Hospital Universiti Kebangsaan Malaysia (currently known as Hospital Canselor Tunku Muhriz), as a general surgeon as part of his Master of General Surgery Training and was subsequently promoted to the position of consultant general surgeon, upper gastrointestinal and obesity surgeon.

Dr. Mustafa does not hold directorship in public companies and listed issuers in Malaysia. He has no family relationship with any Director and/or major shareholder of the Company. He has no conflict of interest with the Group. He has no conviction for any offences (other than traffic offences, if any) within the past five (5) years and has no public sanctions and/or penalties imposed by the relevant regulatory bodies during the financial year.

STEPHANIE LEE WAI FERN

GROUP CHIEF EXECUTIVE OFFICER

Age / Gender / Nationality / Date of appointment
50 / FEMALE / MALAYSIAN / 1 NOVEMBER 2024

Stepanie Lee Wai Fern (**"Ms. Stephanie"**) is the Group Chief Executive Officer of the Group and she was appointed on 1 November 2024. She is responsible in the planning, monitoring, managing direction, and coordinating day-to-day business operations of the medical centre and to ensure compliance of the relevant regulations by the regulatory bodies such as the renewal of the licenses and approvals required for the operation of the medical centre as well as the implementation of the hospital policies and procedures set by the Medical Director. She is also involved in working with key management staff in planning and managing internal control standard practices and procedures.

Ms. Stephanie obtained her professional qualification via Association of Chartered Certified Accountants (ACCA). She began her career in 2001 at Loh Guan Lye Specialists Centre as a Senior Manager. She later joined AIC Display Sdn Bhd as the Finance, Human Resource, and Administration Manager before moving to Syarikat Bekalan Air Selangor Sdn Bhd in 2005 as Finance Manager.

Subsequently, Ms. Stephanie continued her career in the healthcare sector, serving as Senior Finance Manager at Pantai Cheras Medical Centre and later as Director of Finance at Sunway Medical Centre for five years. She then assumed the role of Chief Financial Officer at SMRT Holdings Berhad, followed by her appointment as Chief Operating Officer at Island Hospital until 2022. Most recently, she served as the Chief Executive Officer of Sunway Medical Centre Penang.

With extensive experience in the healthcare industry, Ms. Stephanie has developed deep expertise in formulating and implementing both short- and long-term strategies to enhance operational effectiveness and efficiency. She is actively involved in policy formulation and review to strengthen internal controls, streamline workflows, and improve service delivery for better organizational outcomes.

Ms. Stephanie does not hold directorship in any public companies and listed issuers in Malaysia. She has no family relationship with any Director and/or major shareholder of the Company. She has no conflict of interest with the Group. She has no conviction for any offences (other than traffic offences, if any) within the past five (5) years and has no public sanctions and/or penalties imposed by the relevant regulatory bodies during the financial year.

PROFILE OF KEY SENIOR MANAGEMENT

(CONT'D)

AVA WONG SUIK HAE

CHIEF FINANCIAL OFFICER

Age / Gender / Nationality / Date of appointment
44 / FEMALE / MALAYSIAN / 15 AUGUST 2025

Ava Wong Suik Hae (**"Ms. Ava"**) joined the Group in August 2025 as Chief Financial Officer of Cengild Sdn. Bhd. She is responsible for overseeing the company's overall financial management, including strategic financial planning, budgeting, risk management, and regulatory compliance. She works closely with the leadership team to ensure sound financial governance and supports the organization's growth and operational sustainability.

Ms. Ava is a member of Certified Practising Accountants Australia and also member of the Malaysian Institute of Accountants (MIA). She began her professional career with audit firms in 2006, where she gained foundational experience in audit, taxation, and financial reporting. Her early career exposure provided a strong grounding in accounting standards, statutory compliance, and corporate financial management.

She subsequently joined Columbia Asia Group, serving in several capacities between 2009 and 2013, including Business Analyst and Finance Manager. In these roles, she was involved in the implementation and standardization of financial systems across hospitals in Malaysia and Vietnam. Her responsibilities included system setup, process documentation, and financial reporting — all of which strengthened operational efficiency and data consistency across multiple facilities.

From 2014 to 2019, Ms Wong held the position of Head of Finance at Assunta Hospital.

She later joined Gleneagles Hospital Kuala Lumpur in July 2019 as Financial Controller, a position she held until August 2025. In this role, she oversaw the hospital's financial management and operations, including Financial Services, Credit Control, Material Store, Front Office, and Business Office. She played a key role in financial reporting, internal controls, and cost efficiency initiatives, supporting informed decision-making across the organization.

Ms. Ava does not hold directorship in any public companies and listed issuers in Malaysia. She has no family relationship with any Director and/or major shareholder of the Company. She has no conflict of interest with the Group. She has no conviction for any offences (other than traffic offences, if any) within the past five (5) years and has no public sanctions and/or penalties imposed by the relevant regulatory bodies during the financial year.



Financial Highlights

Financial Year Ended 30 June ("FYE")	2022 RM'000	2023 RM'000	2024 RM'000	2025 RM'000	2026 RM'000
Statement of Profit and Loss					
Revenue	64,442	70,280	66,818	79,995	73,207
Gross Profit	26,051	30,725	31,069	36,874	34,602
Listing Expenses	1,274	-	-	-	-
Special Issue Expenses	-	151	-	-	-
Profit before Tax ("PBT")	12,114	17,374	16,732	18,007	14,066
Net profit after tax for the year ("PAT")	9,391	13,288	11,078	11,057	11,469
Net Profit attributable to owners of the Company	9,391	13,288	11,078	11,057	11,469
Adjusted Net Profit Attributable to Owners of the Company (excluding listing expenses)	10,665	13,439	11,078	11,057	11,469
Statement of Financial Position					
Total equity attributable to owners of the Company	92,950	106,108	111,297	114,455	120,121
Total Assets	119,544	131,729	132,443	180,489	224,243
Cash and bank balances, deposits with financial institution	86,390	98,308	89,538	84,438	47,637
Bank borrowings	-	-	-	42,819	83,655
Financial Ratios					
Basic earnings per share ("EPS") (sen)	1.46 (1)	1.62 (2)	1.33 (3)	1.33 (4)	1.38 (4)
Net Assets per Share (sen)	14.43 (1)	12.95 (2)	13.36 (3)	13.74 (4)	14.42 (4)
Current ratio (times)	8.04	9.32	6.73	4.91	3.18
Gross profit margin (%)	40.40	43.70	46.50	46.10	47.27
PBT margin (%)	18.80	24.70	25.04	22.51	19.21
PAT margin (%)	14.60	18.90	16.58	13.82	15.67

NOTES:

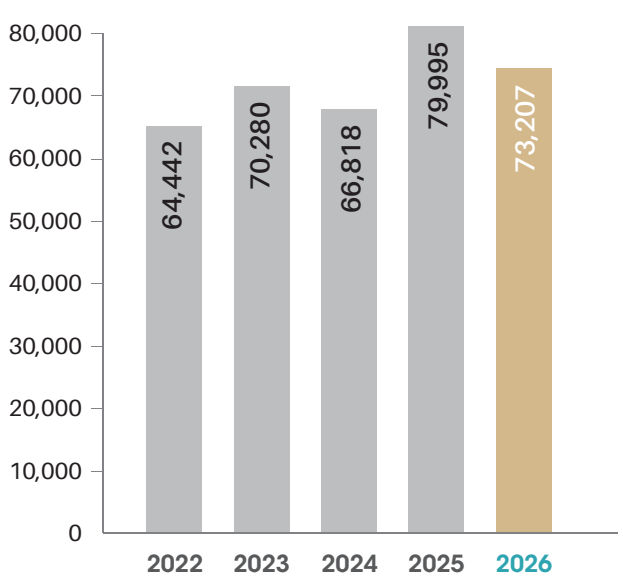
(1) Computed based on the weighted average number of issued share capital of 600,000,000 ordinary shares after the completion of acquisition but before the IPO and 818,800,000 ordinary shares after the completion of the IPO.
(2) Based on the weighted average number of issued share capital of 819,265,886 ordinary shares.
(3) Computed based on the weighted average number of issued share capital of 832,910,812.
(4) Computed based on the weighted average number of issued share capital of 832,912,600.

FINANCIAL HIGHLIGHTS

(CONT'D)

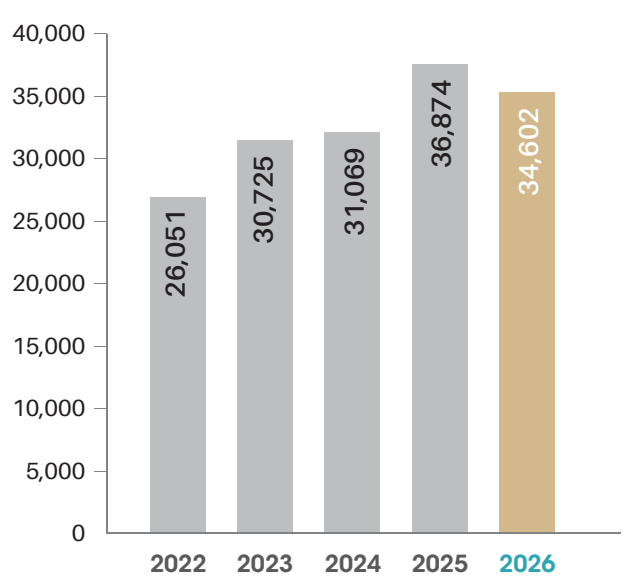
REVENUE
(RM'000)

2026
RM73,207



GROSS PROFIT
(RM'000)

2026
RM34,602



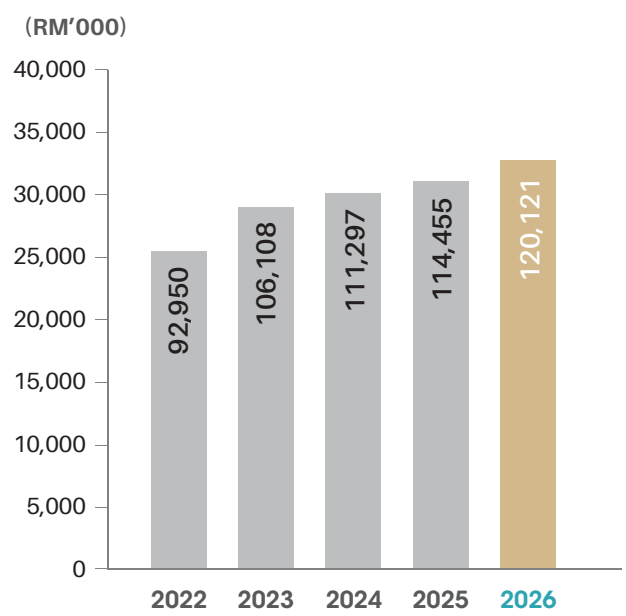
ADJUSTED PAT
(RM'000)

2026
RM11,469



TOTAL EQUITY
(RM'000)

2026
RM120,121



Management's Discussion and Analysis

For the financial year ended 30 June 2026 ("FYE2026"), Cengild Medical Berhad ("Cengild" or "the Group") continued to provide specialist healthcare services, with gastrointestinal and liver care at the core of its operations. The Group's activities were supported by two principal revenue streams, Medical Management Services and Consultant Services, which together formed the foundation of its business during the year.



GROUP OVERVIEW AND YEAR IN REVIEW

Alongside its day-to-day operations, Cengild made further progress towards becoming a multidisciplinary healthcare provider. Development of the new Cengild Specialist Hospital remained a major priority, including renovation works, medical equipment purchases and preparations for additional clinical services progressing during the year. The Group also advanced its broader growth plans through a conditional joint venture for a proposed a multidisciplinary tertiary private hospital at Andaman Island, Penang. Investments in additional specialist healthcare services and supporting infrastructure further supported its expansion plans.

The Group recorded revenue of RM73.2 million in FYE2026, a decrease of 8.5% from RM80.0 million in the previous financial year. Profit before tax declined to RM14.1 million, while profit for the year stood at RM11.5 mil. The softer performance was mainly attributable to a reduction in certain specialist surgical procedures and lower overall patient volumes during the year. Gross profit margin nevertheless improved from 46% to 47%. Against this financial backdrop, Cengild balanced the requirements of its existing operations with investments in its next phase of growth.

OPERATING ENVIRONMENT

During FYE2026, insurers and third-party administrators ("TPAs") adopted a more assertive approach to negotiating lower treatment charges. Their increasingly detailed cost benchmarking practices, which involved comparing charges for similar medical procedures across hospitals and individual medical practitioners, placed greater pressure on healthcare providers to justify their pricing and manage treatment costs without compromising profitability. At the same time, the Group faced higher operating costs in anticipation of possible supply chain disruptions arising from geopolitical and logistical uncertainties. In response, Cengild focused on cost efficiency and improvements to its clinical operations system to support leaner, more streamlined workflows. The Group also worked to strengthen relationships with insurance partners, including AIA and Great Eastern, to maintain its position within their hospital panels. Such relationships help preserve access to insured patient groups and support Cengild's ability to attract patients who rely on insurance coverage for treatment.

PROFIT BEFORE TAX
RM14.1 million

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONT'D)

OPERATING ENVIRONMENT (CONT'D)

Competition for qualified healthcare professionals posed another challenge during the year, as the development of new healthcare facilities across the industry increased demand for experienced medical specialists, nurses and allied health professionals. As Cengild prepared to offer additional medical specialities, it needed to secure sufficient personnel for its existing services while developing the expertise required for its new facilities. Recruitment, retention and talent development efforts were therefore important to meeting both immediate and longer-term staffing needs.

FINANCIAL REVIEW AND CAPITAL MANAGEMENT

Financial Performance

Cengild recorded Group revenue of RM73.2 million for FYE2026, a decrease of 8.5% from RM80.0 million in the previous financial year. The decline was mainly attributable to fewer bariatric surgeries performed, alongside lower overall patient volumes during the year. Both principal business segments, Medical Management Services and Consultant Services, recorded lower revenue.

Group Financial Highlights

Financial Indicator	FYE2026	FYE2025	YoY Change
Revenue (RM million)	73.2	80.0	−8.5%
Gross Profit (RM million)	34.6	36.9	−6.2%
Gross Profit Margin (%)	47	46	+1.0%
Profit Before Tax (RM million)	14.1	18.0	−21.7%
Profit for the Year (RM million)	11.5	11.1	+3.6%

Gross profit decreased by 6.2% to RM34.6 million in FYE2026 from RM36.9 million in FYE2025, although gross profit margin improved modestly from 46% to 47%. This margin improvement did not extend to overall profitability, with profit before tax falling by 21.7% to RM14.1 million from RM18.0 million, while profit for the year increase by 3.6% to RM11.5 million from RM11.1 million.

Segmental Revenue Contribution

Business Segment	FYE2026 (RM million)	FYE2025 (RM million)	YoY Change
Medical Management Services	50.8	54.6	−7.0%
Consultant Services	22.4	25.4	−11.8%
Total Revenue	73.2	80.0	−8.5%

Medical Management Services remained the Group's largest revenue contributor, accounting for 69% of total revenue in FYE2026, while Consultant Services contributing the other 31%. Consultant Services recorded a sharper revenue decline of 11.8%, compared with 7.0% for Medical Management Services, although the overall revenue mix was broadly consistent with the previous financial year.

Cash Flow and Liquidity

Despite the softer financial performance, the Group generated positive cash flow from its core operations, amounting to RM13.1 million during FYE2026. Cash and cash equivalents were stable at RM33.70 million as at 30 June 2026, compared with RM33.68 million at the beginning of the financial year.

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONT'D)

FINANCIAL REVIEW AND CAPITAL MANAGEMENT (CONT'D)

Capital Management

Capital investment during FYE2026 was primarily directed towards the development of the new Cengild Specialist Hospital, including ongoing renovation works and purchases of medical equipment. These expenditures formed part of the Group's preparations to expand its clinical capabilities and support the transition to a multidisciplinary healthcare operation.

The Group had previously secured a term-loan facility of up to RM127.5million to support the new hospital development, and no new term-loan facilities were obtained during FYE2026. As investment in the new hospital progressed, maintaining sufficient financial resources to meet development commitments alongside existing operational requirements was an important consideration for the Group.

Dividends and Shareholder Returns

During FYE2026, the Group paid dividends totalling approximately RM5.8 million, equivalent to 0.70 sen per ordinary share. Based on the figures reported for the year, this represented a dividend payout ratio of approximately 51%. The payments comprised two distributions, as detailed below.

Dividend Payments

Payment Date	Entitlement Date	Dividend per Share	Amount (RM million)
7 October 2025	19 September 2025	0.37 sen	3.08
13 March 2026	26 February 2026	0.33 sen	2.75
Total		**0.70 sen**	**5.83**

In considering dividend distributions, the Group balanced shareholder returns against its capital requirements, particularly the financial commitments associated with developing the new hospital.

These expenditures formed part of the Group's preparations to expand its clinical capabilities and support the transition to a multidisciplinary healthcare operation.



GROSS PROFIT MARGIN

47%

FYE2025: 46%

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONT'D)

SEGMENTAL AND OPERATIONAL REVIEW

Cengild's healthcare operations comprise two principal revenue-generating segments: Consultant Services, which provides specialist consultations and treatments, and Medical Management Services, which encompasses medical facilities, nursing care and clinical support services. Both segments work together in delivering patient care, and their activities are closely linked to patient numbers and procedure volumes, which influence the demand for specialist consultations and the utilisation of the Group's clinical facilities and resources.

Patient and Procedure Volumes

The Group recorded a total of 30,808 patients in FYE2026, a decrease of 0.4% from 30,927 in the previous financial year. Trends varied across service areas: Daycare patient numbers increased, while outpatient department (including Accident & Emergency) patient and hospital admission numbers declined.

Patient Volumes by Service Area

Service Area	FYE2026	FYE2025	YoY Change
Daycare	6,873	6,188	+11.1%
Outpatient Department (including A&E)	22,209	22,693	−2.1%
Admissions	1,726	2,046	−15.6%
Total Patients	**30,808**	**30,927**	**−0.4%**

The decline in hospital admissions resulted in less inpatient activity and reduced demand for hospital beds, nursing care and other supporting services. This has financial implications, as inpatient treatment generally involves more extensive services and generates higher revenue per patient than outpatient consultations. The change in patient mix therefore helps explain why the Group's revenue declined more sharply than its overall patient numbers.

Procedure volumes also declined during the year as the Group recorded a total of 8,019 endoscopy and operating theatre cases, compared with 8,480 in FYE2025, representing a decrease of 5.4%.

Procedure Volumes

Procedure Category	FYE2026	FYE2025	YoY Change
Endoscopy Cases	6,741	6,765	−0.4%
Operating Theatre Cases	1,278	1,715	−25.5%
Total Cases	**8,019**	**8,480**	**−5.4%**

The reduction in procedural activity was concentrated in operating theatre cases, which accounted for approximately 95% of the overall decline, while endoscopy volumes were largely stable. As with inpatient and outpatient care, the financial impact of changes in activity depends on the type of services provided. Operating theatre cases generally involve a broader range of revenue-generating services than routine endoscopy procedures. The sharper decline therefore had a greater impact on the Group's revenue than the overall reduction in procedure volumes alone would suggest.

MANAGEMENT'S DISCUSSION AND ANALYSIS

(CONT'D)



SEGMENTAL AND OPERATIONAL REVIEW (CONT'D)

Medical Management Services

Medical Management Services comprises two key functions, Nursing Services and Clinical Support Services, together with the medical facilities required for patient care. Nursing Services supports inpatient and outpatient care, operating theatres and endoscopy procedures, while Clinical Support Services encompasses diagnostic imaging, laboratory, pharmacy, dietetics and physiotherapy. The segment remained the Group's largest revenue contributor, although its financial performance softened during FYE2026 *(see Financial Review and Capital Management).*

The reduction in hospital admissions and operating theatre cases contributed to this pressure, as fewer cases meant reduced opportunities to generate revenue from nursing care, clinical facilities and associated support services. Meanwhile, the costs of maintaining medical facilities, equipment and qualified personnel do not necessarily decrease in proportion to patient activity. This placed greater emphasis on managing operating costs while preserving clinical capabilities. In this regard, Cengild pursued leaner operating practices and improvements to administrative workflows to support cost efficiency without compromising patient care.

Efforts to improve operational efficiency were accompanied by measures to maintain clinical and service quality. Regular case reviews, clinical risk committee meetings, operating theatre sub-committee meetings and customer service case reviews provided opportunities to monitor care standards, identify areas requiring attention and address service-related concerns. Electronic Hospital Incident Reporting ("eHIR") training was also conducted to support incident reporting and follow-up. At Group level, patient satisfaction improved during the year, providing an encouraging indicator of patient experience despite the softer operating performance.

Consultant Services

Consultant Services continued to provide specialist consultations, diagnoses and treatments across the Group's clinical specialities. Although the segment recorded lower revenue during FYE2026 *(see Financial Review and Capital Management)*, performance differed across areas of practice. The reduction in bariatric surgeries contrasted with double-digit growth in other core services, particularly gastroenterology, indicating that the overall decline was not uniform across specialities.

Cengild focused on efforts to recruit experienced practitioners in targeted specialities, with newly joined consultants in interventional radiology and ear, nose and throat ("ENT") services making encouraging contributions. These additions helped broaden the Group's clinical expertise despite the lower overall consultant count. Recruitment and retention will be key priorities as Cengild prepares to establish centres of excellence in additional specialities at its new hospital.

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONT'D)

STRATEGIC DEVELOPMENTS AND INVESTMENTS

New Cengild Specialist Hospital

The development of the new Cengild Specialist Hospital was the Group's principal investment priority during FYE2026. Major renovation works and medical equipment purchases progressed as Cengild prepared extend its services beyond its established focus on gastrointestinal and liver care.

The transition involves more than an increase in physical capacity. Building on its established specialist services, Cengild plans to broaden its clinical scope to include additional specialities such as orthopaedics, thoracic surgery and gynaecology. Together with more advanced diagnostic and treatment facilities, these additions are intended to address the space and clinical scope limitations of the existing medical centre, enabling the Group to cater to a wider range of patient needs.

With the new hospital expected to commence operations in the first quarter of 2027, investment during FYE2026 was largely preparatory, as the benefits of additional capacity and services had yet to be realised. Completing the facility, installing medical equipment and ensuring the readiness of operational systems and clinical teams will be essential to a smooth commencement of operations, laying the groundwork for future business growth.

Penang Hospital Development

Beyond its existing operations in Bangsar South, Kuala Lumpur, Cengild took a further step towards geographical expansion through a conditional joint venture with KCB Holdings Sdn Bhd, a subsidiary of Eastern & Oriental Berhad, and Skyspring Sdn Bhd. The proposed project involves the development of a multidisciplinary tertiary private hospital at Andaman Island, Penang. It is expected to have a capacity of approximately 240 beds, at an estimated overall development cost of RM350 million.

The project represents Cengild's first proposed hospital development outside the Klang Valley, providing an opportunity to establish its presence in the northern region and extend its specialist healthcare services to a wider patient population.

Healthcare Ventures and Supporting Infrastructure

Cengild invested in Bangsar South Tower Parking Sdn Bhd, a subsidiary established to manage car park operations at the new specialist hospital. This investment forms part of the supporting infrastructure for the expanded facility, where accessible parking and efficient traffic management will be important to patients, visitors and day-to-day hospital operations.

Technology and Operational Systems

Preparations for the new hospital included further work on operational systems and digital capabilities. During FYE2026, Cengild advanced preparations for a new Hospital Information System ("HIS"), including a series of staff training sessions ahead of its implementation. The system is intended to integrate clinical and administrative functions more effectively, thereby improving the coordination of patient information and hospital operations.

Cengild also explored opportunities for further automation, including the electronic scanning of physical forms to reduce manual administrative work. The Group's information technology roadmap also included plans for electronic prescriptions and a patient mobile application. As a whole, these initiatives are intended to streamline workflows, reduce administrative workloads and improve operational efficiency, helping the Group manage costs while maintaining effective service delivery as operations grow.

International Patient Development

Medical tourism was another area of business development during FYE2026. The Group continued its engagement with the Malaysia Healthcare Travel Council ("MHTC") while exploring opportunities in China, particularly Guangzhou, Shenzhen and Shanghai, to broaden its international patient base.

The Group also explored collaboration with agents to facilitate arrangements for international patients, such as airport transfers, accommodation and other travel-related services. Such support could help address practical difficulties faced by patients seeking treatment in Malaysia and make Cengild's services more accessible to them.

These efforts to develop international patient channels complement Cengild's investment in broader clinical capabilities. As additional specialities and treatment options become available at the new hospital, a wider international referral network could provide another avenue for attracting patients and supporting future revenue growth.

Completing the facility, installing medical equipment and ensuring the readiness of operational systems and clinical teams will be essential to a smooth commencement of operations, laying the groundwork for future business growth

MANAGEMENT'S DISCUSSION AND ANALYSIS

(CONT'D)

HUMAN CAPITAL AND WORKFORCE DEVELOPMENT

As Cengild progressed with its expansion plans, workforce capacity and development became increasingly important amid competition for qualified healthcare professionals. Employee headcount decreased from 170 in July 2025 to 160 as at 30 June 2026, representing a reduction of 5.9% during the year. With a smaller workforce and plans to expand its clinical services, the Group faced the dual challenge of meeting existing staffing requirements and preparing its workforce for a broader range of clinical services.

To address staffing needs, Cengild placed emphasis on its recruitment efforts across nursing, allied health and support roles, alongside efforts to attract experienced medical specialists in targeted disciplines. Its planned diversification into additional medical services also provided an opportunity to strengthen the Group's appeal to prospective healthcare professionals. By offering exposure to a broader range of specialities and career pathways, the new hospital is expected to help attract talent for the Group's growing operations.

Alongside recruitment, employee retention was another area of focus for the Group, supported by skills development and internal career progression. New joiner onboarding sessions and probationary performance management training supported employee integration and performance management during the initial stages of employment. Meanwhile, compliance training and ongoing professional development programmes helped strengthen employees' knowledge and skills in areas such as regulatory requirements, clinical care and customer service. During the year, 13 employees were promoted across various departments, reflecting career progression within the Group.

In addition, Cengild's efforts to develop its workforce extended to future nursing recruits through its student sponsorship programme, introduced in 2023. In 2025, the Group sponsored eight nursing students, comprising seven from Lincoln University and one from International Medical College. The programme has also begun to deliver tangible recruitment outcomes, as six sponsored students who completed their studies in 2025 and 2026 having since joined the hospital's workforce. This provides Cengild with an additional source of qualified nursing personnel and reduces reliance solely on external recruitment.

WORKFORCE AT 30 JUNE 2026
160
EMPLOYEES

EMPLOYEES PROMOTED
13
EMPLOYEES

SPONSORSHIP PROGRAMME
8
STUDENTS



MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONT'D)

RISK MANAGEMENT AND MITIGATION

During FYE2026, the Group's risk management focus encompassed regulatory compliance, clinical quality and patient safety, operational continuity, financial performance, workforce availability, information security and sustainability. The principal risk areas and corresponding mitigation measures are summarised below.

No	Main risk	Description	Actions and mitigation measures
1	Regulatory and licensing	Compliance with healthcare licensing requirements, professional standards and other applicable regulatory obligations, including approvals required for the new hospital.	Monitored regulatory requirements, reviewed compliance through internal audits, followed up on corrective actions and engaged with the relevant authorities on licensing and operational readiness.
2	Clinical quality, patient safety and potential medico-legal exposure	Risks arising from clinical care, informed consent, documentation, communication and patient handover.	Monitored clinical indicators and incident reports, conducted root cause analyses where appropriate, reviewed credentialing and privileging, and strengthened clinical procedures and staff training. Potential medico-legal matters were reported quarterly for management oversight and follow-up.
3	Operational continuity and hospital transition	Potential disruption arising from equipment or system downtime, service dependencies and preparations for the new hospital.	Reviewed operational readiness, coordinated interdepartmental planning, monitored maintenance requirements and developed phased transition arrangements to support continuity of patient care.
4	Financial and commercial	Exposure to rising operating costs associated with the expansion, revenue variability, and capital commitments associated with expansion.	Monitored financial performance against budgets, reviewed expenditure and capital commitments, and assessed resource requirements against operational priorities.
5	Talent retention and workforce capacity	Competition for healthcare personnel, with potential implications for staffing adequacy and service delivery.	Reviewed staffing requirements, undertook recruitment and retention initiatives, provided training and monitored workforce deployment to support service needs.

MANAGEMENT'S DISCUSSION AND ANALYSIS

(CONT'D)

No	Main risk	Description	Actions and mitigation measures
6	Information systems, cybersecurity and data privacy	Risks relating to system availability, patient confidentiality, security breaches, reduced performance.	Reviewed access permissions and data protection practices, provided staff awareness reminders, and monitored system implementation, data integrity and downtime arrangements. Periodic maintenance
7	Supply chain and critical supplies	Potential delays or shortages affecting medicines, consumables, equipment and essential services.	Monitored stock levels and procurement lead times, coordinated with suppliers and reviewed alternative sourcing arrangements for critical requirements.
8	Reputation and patient experience	Patient dissatisfaction or unresolved concerns that could affect confidence in the Group's services.	Monitored complaints and patient feedback, investigated concerns, implemented corrective actions and reviewed service performance through the hospital balanced scorecard.
9	Sustainability and ESG	Risks associated with workplace safety, waste management, resource consumption and the reliability of sustainability information.	Monitored relevant ESG indicators, reviewed safety and waste management practices, and consolidated sustainability information for management review alongside operational and compliance reporting.

Risk monitoring was supported by the hospital balanced scorecard, incident and complaint reporting, potential medico-legal updates, regulatory compliance reviews and ESG reporting. These reporting channels enabled management and the Board to review risk trends, monitor mitigation measures and identify matters requiring further action.

PRINCIPAL BUSINESS RISKS AND MANAGEMENT RESPONSES

Risk management formed an integral part of Cengild's operational oversight and strategic planning during FYE2026. As the Group prepared for its next phase of operations, management assessed potential risks to business continuity and financial performance and identified appropriate measures to address these challenges while supporting sustainable growth.

Risk Category	Description and Potential Impact	Management Response
Licensing and Capacity Constraints	Limited space and licensing restrictions at the existing medical centre constrain the range of clinical specialities and services Cengild can offer, limiting its growth potential.	Advance the development of the new multidisciplinary specialist hospital, including the expansion of clinical facilities and acquisition of medical equipment to accommodate a broader range of specialities and services. Maintain engagement with the relevant regulatory authorities to facilitate the necessary licensing and approvals ahead of the hospital's planned opening.

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONT'D)

Risk Category	Description and Potential Impact	Management Response
Cost and Pricing Pressure	Rising medical costs and competitive pricing pressures could affect profitability and Cengild's ability to offer competitively priced healthcare services.	Strengthen cost control through leaner operating practices, more efficient resource utilisation and streamlined clinical and administrative workflows. Improve operational systems to reduce administrative workloads and support cost efficiency, while maintaining service quality and competitive treatment charges.
Specialist Workforce and Clinical Capability	Competition for experienced medical specialists could hinder the Group's plans to develop centres of excellence and expand its clinical services.	Strengthen employee retention programmes, review remuneration competitiveness and explore international recruitment channels to address specialist workforce shortages and support the development of planned centres of excellence.
Business Partner and Insurance Panel Relationships	Changes in insurer arrangements or relationships with key business partners could affect patient referrals and access to insured patient groups.	Strengthen relationships with insurers and other business partners to maintain participation in hospital panels and reinforce Cengild's position as a preferred healthcare provider.

OUTLOOK AND PRIORITIES

Looking ahead to FYE2027, Cengild's immediate priority is to commence operations at its new specialist hospital, marking a significant step in the Group's transition towards multidisciplinary healthcare. Beyond commissioning the hospital, the Group intends to broaden its clinical capabilities, with particular emphasis on oncology, cardiology and cardiothoracic surgery. In oncology, Cengild is exploring a more comprehensive spectrum of treatments encompassing surgery, chemotherapy and radiotherapy, alongside more advanced therapies to be considered over time. The planned expansion of cardiology and cardiothoracic surgery services is also intended to address growing demand in these areas.

Delivering these services will require more than expanded facilities and treatment capabilities. Cengild will draw on the expertise of its consultants and the support of its nursing and clinical teams to provide quality specialist care across a broader range of medical disciplines.



Sustainability Statement

3 MAIN FOCUS

- Economic Sustainability
- Environment Sustainability
- Social Sustainability

Cengild Medical Berhad (“Cengild” or “Group”) is proud to present the Sustainability Statement for the financial year ended 30 June 2026.

ABOUT THIS STATEMENT

Cengild Medical Berhad (“Cengild” or “Group”) is pleased to present its Sustainability Statement ("Statement") for the financial year ended 30 June 2026 ("FYE2026").

This Statement reflects our continued commitment to integrating sustainability into every aspect of our operations – from how we deliver patient care to how we manage people, resources and the environment. It outlines our efforts, progress and future direction in managing the economic, environmental, social and governance ("ESG") aspects that shape our long-term growth.

Through this report, we aim to provide stakeholders with a transparent and balanced view of our sustainability performance, including how we align our business priorities with the United Nations Sustainable Development Goals ("UNSDGs").

Ultimately, sustainability for Cengild is more than compliance; it is about creating enduring value for our patients, employees, shareholders and communities.

SUSTAINABILITY APPROACH

As a responsible and forward-looking healthcare group, Cengild's sustainability approach is based on the pillars of economic, environmental and social ("EES") which form the main pillar of sustainability.

We recognise that sustainability is not an adjunct to our operations but an integral part of how we deliver quality care, build resilient teams and create value for our stakeholders. Guided by the principles of EES responsibility – and underpinned by strong governance – we embed sustainability into our strategy, decision-making and day-to-day management.

Our approach focuses on:

- Integrating ESG factors into operational and business planning.
- Promoting ethical, transparent and responsible practices across the Group.
- Building awareness and accountability among our people through regular training, seminars and workshops.
- Strengthening collaboration with our stakeholders – from patients and employees to suppliers, regulators and communities.

Through those efforts, we aim to foster a culture where sustainability is not a separate initiative but a shared mindset that guides how we work, care and grow together.

SUSTAINABILITY STATEMENT

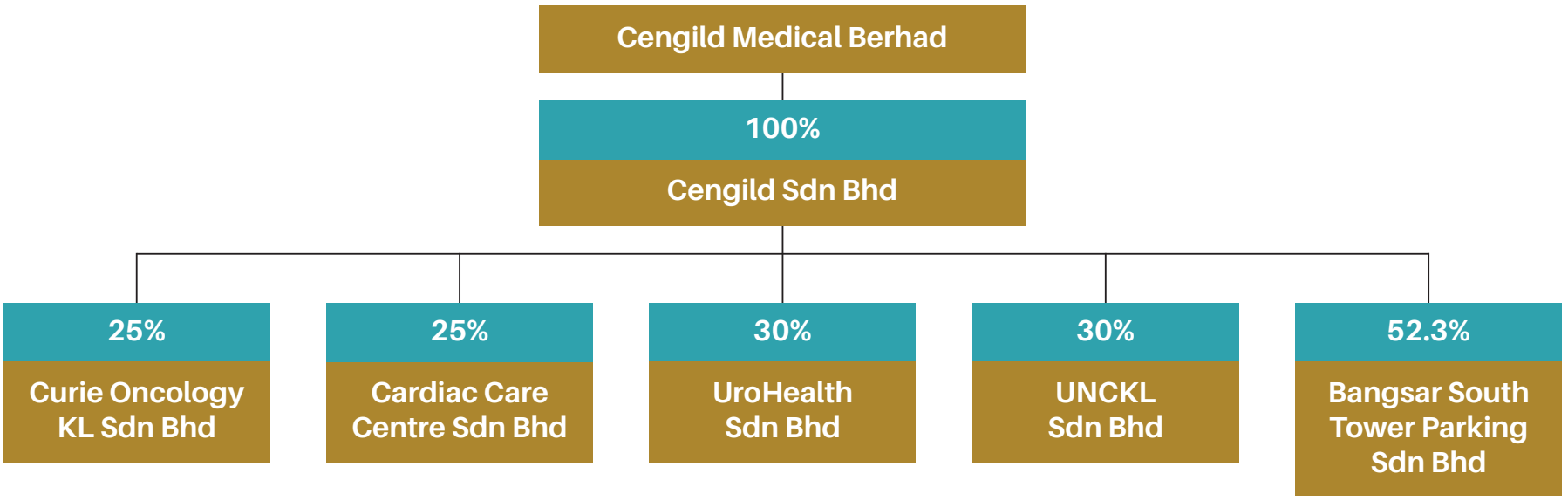
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REPORTING SCOPE

This Statement covers the activities and performance of Cengild for FYE2026. It reflects the initiatives and outcomes across our key operations, with the aim of providing stakeholders with a clear view of our progress and priorities in sustainability.

Our reporting scope focuses on areas most relevant to our business and stakeholders, consistent with our commitment to transparency and accountability in disclosing our sustainability performance.

The Group's reporting boundary encompasses Cengild and its subsidiaries, as illustrated in the diagram below:



REPORTING FRAMEWORK

This statement adheres to the ACE Listing Requirements of Bursa Malaysia Securities Berhad, Sustainability Reporting Guide ("SRG"). The SRG, is guided by Global Reporting Initiative ("GRI") Standards, serves as the foundation for our sustainability reporting.

Our disclosures also align with the UNSDGs, underscoring our contribution to the global sustainability agenda.

Compliance with relevant regulations and legislation is an integral part of our decision-making and risk management processes. More than a reporting requirement, it reflects our belief that sound governance and responsible practices are essential to sustaining long-term growth.

ASSURANCE STATEMENT

All information presented in this Statement has been reviewed and approved by the Senior Management within the Group and the Board of Directors ("Board"). To enhance the integrity of our disclosures, an internal audit and gap analysis were conducted by the appointed internal auditor. This process helps ensure the accuracy, consistency and reliability of the data reported, giving stakeholders confidence in the transparency of our sustainability performance.

The Board retains overall responsibility for the Group's sustainability direction and is supported by Management in monitoring progress and ensuring alignment with our business strategy.

FORWARD-LOOKING STATEMENTS

This Statement may contain forward-looking information based on Group's current expectations and plans regarding its sustainability goals and initiatives. While such statements represent our aspirations, actual outcomes may differ due to external factors beyond our control.

We remain committed to continual improvement and to updating our stakeholders on significant developments as we advance on our sustainability journey.

SUSTAINABILITY STATEMENT

(CONT'D)

SUSTAINABILITY GOVERNANCE STRUCTURE

Cengild believes that strong governance is the foundation of sustainable growth. Our approach to sustainability is guided by a clear governance structure that ensures accountability, transparency and consistent oversight across all levels of the organisation.

The Board holds ultimate responsibility for the Group's sustainability agenda. It provides direction on strategic priorities, approves relevant policies and monitors performance against the Group's sustainability goals. The Board's oversight reflects our belief that sustainability is not a separate initiative, but a shared responsibility embedded within our corporate strategy and culture.

To support the Board in these responsibilities, the Group Chief Executive Officer ("GCEO") oversees the implementation of sustainability-related strategies and risk management measures. The GCEO is assisted by the Senior Manager of Total Quality Management, who acts as the designated lead for sustainability within the Group. This role includes coordinating, facilitating and monitoring the integration of sustainability initiatives across departments, ensuring that objectives remain aligned with both business and stakeholder priorities.

Sustainability-related matters are discussed regularly at management and Board meetings, ensuring that material issues receive appropriate attention. The Group's sustainability progress is reviewed quarterly by the Board, fostering continuous improvement and enabling timely responses to emerging challenges and opportunities.

Through this structured approach, we strengthen our ability to make informed decisions that balance performance with responsibility, ensuring that sustainability remains a core part of how we lead, grow and deliver value.

It provides direction on strategic priorities, approves relevant policies and monitors performance against the Group's sustainability goals. The Board's oversight reflects our belief that sustainability is not a separate initiative, but a shared responsibility embedded within our corporate strategy and culture.

POLICY FRAMEWORK AND ETHICAL GOVERNANCE

Cengild's sustainability governance is supported by a suite of policies and frameworks that guide ethical conduct, compliance and accountability across all levels of the organisation. These policies articulate our commitment to responsible business practices and transparency.

Key policies include:

- **Code of Ethical Conduct and Conflicts of Interest** – sets out the standards of integrity and professionalism expected of all employees and directors.
- **Policy for Anti-Bribery and Corruption** – reinforces our zero-tolerance stance towards bribery and corruption in any form.
- **Policy for Whistleblowing** – provides a secure and confidential channel for reporting concerns about unethical behaviour or non-compliance.
- **Hospital Environmental Policy** – governs responsible waste management and resource efficiency within our operations.
- **Patient Safety, Quality and Clinical Governance Framework** – ensures adherence to the Private Healthcare Act 1998 and the Malaysian Society for Quality in Health 6th Edition Accreditation Standards.

Together, these policies form the backbone of Cengild's governance system, ensuring that sustainability principles are embedded in decision-making, operational controls and stakeholder engagement. These policies are available on our corporate website for public reference.

SUSTAINABILITY STATEMENT
(CONT'D)

STAKEHOLDER ENGAGEMENT

Sustaining long-term value begins with understanding the people and partners who shape our business. At Cengild, we recognise that our progress is deeply connected to the trust and collaboration of those we serve and work alongside – our patients, employees, consultants, suppliers, regulators, shareholders and the wider community.

Regular and meaningful engagement allows us to identify what matters most to our stakeholders and to respond with actions that strengthen these relationships. Through both formal and informal channels, we listen, exchange feedback and align our priorities with stakeholder expectations while balancing business needs and social responsibility.

Our aim is to ensure that every stakeholder group experiences tangible benefits from our operations, whether through quality care, rewarding careers, responsible partnerships or contributions to the community. This ongoing dialogue also informs our materiality assessments, helping us refine our sustainability priorities and report on issues that matter most.

Stakeholder Groups and Engagement Channels

Stakeholder Group	Key Areas of Interest	Engagement Channel
Employees (including consultants, medical staff and nurses)	• Safe and conducive workplace • Career growth and continuous learning • Recognition and fair rewards • Employee satisfaction and wellbeing	• Townhalls • Training programmes • Performance reviews • Staff surveys • Direct feedback through the grievance mechanism
Patients and Customers	• Quality of care and patient safety • Compliance with medical standards and certifications • Patient and customer satisfaction	• Patient satisfaction surveys • Feedback forms • Counselling channels • Visits and consultations • Direct feedback through grievance mechanism
Suppliers and Service Providers	• Transparent procurement practices • Ethical conduct and safety compliance • Quality and performance evaluation • Adherence to Group standards	• Supplier evaluations • Audits • Regular meetings • Site visits
Regulators	• Regulatory compliance • Approvals and permits • Occupational safety and health • Environmental management and compliance	• Inspections • Audits • Training sessions • Dialogue meetings
Shareholders and Investors	• Sustainable growth and long-term value creation • Governance • Transparency and risk management • ESG-compliant practices • Board diversity • Succession planning	• Annual General Meeting • Analyst briefings • Media releases • Bursa announcements • Annual Report
Community	• Corporate social responsibility (CSR) • Employment opportunities • Participation in community health and education initiatives	• CSR programmes • Public health campaigns • School collaborations • Volunteer activities
Media	• Financial reporting • Transparency • Timely and accurate communication	• Media releases • Press conferences • Interviews

SUSTAINABILITY STATEMENT

(CONT'D)

SUSTAINABILITY THEMES

At Cengild, our sustainability strategy is guided by themes that reflect both our operating context and the expectations of our stakeholders. These themes help us focus on the issues that are most material to our business, ensuring that our actions create meaningful value for our patients, people, community and shareholders.

To identify and refine these themes, we continuously monitor industry developments, stakeholder feedback and regulatory updates. This allows us to anticipate emerging trends, address potential risks early and strengthen our long-term resilience.

Our sustainability themes are structured around five focus areas – Our Patients, Our People, Organisation, Environment and Community – each supported by specific material matters that guide our decision-making, performance targets and resource allocation.

We also align our themes with selected UNSDGs, reinforcing our contribution to global priorities while advancing healthcare standards within Malaysia.

These themes serve as the foundation of our sustainability efforts, linking our day-to-day operations with broader goals of responsible growth, inclusive progress and long-term trust.

MATERIALITY ASSESSMENT

Cengild conducts regular materiality assessments to identify and prioritise the sustainability matters that have the most significant impact on our business and stakeholders. This process ensures that our strategies and disclosures remain relevant, balanced and aligned with the Group's long-term direction.

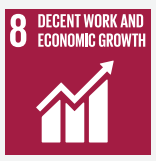
Our first materiality assessment in FYE2022 established the foundational pillars of EES, underscoring our commitment to integrating sustainability into our daily operations. In FYE2023, this foundation was refined into five dedicated sustainability pillars, aligning our strategy more closely with stakeholder priorities and the Group's growth direction.

For FYE2026, we maintained these five pillars and fifteen material matters after a structured review process, which included consultation with internal stakeholders, management discussions and reference to the Bursa Malaysia ACE Market Enhanced Sustainability Reporting Framework. The review confirmed that the existing material matters continue to represent the most significant sustainability priorities for Cengild.

Each material matter is also mapped against the relevant UNSDGs, aligning our local actions with global sustainability commitments.



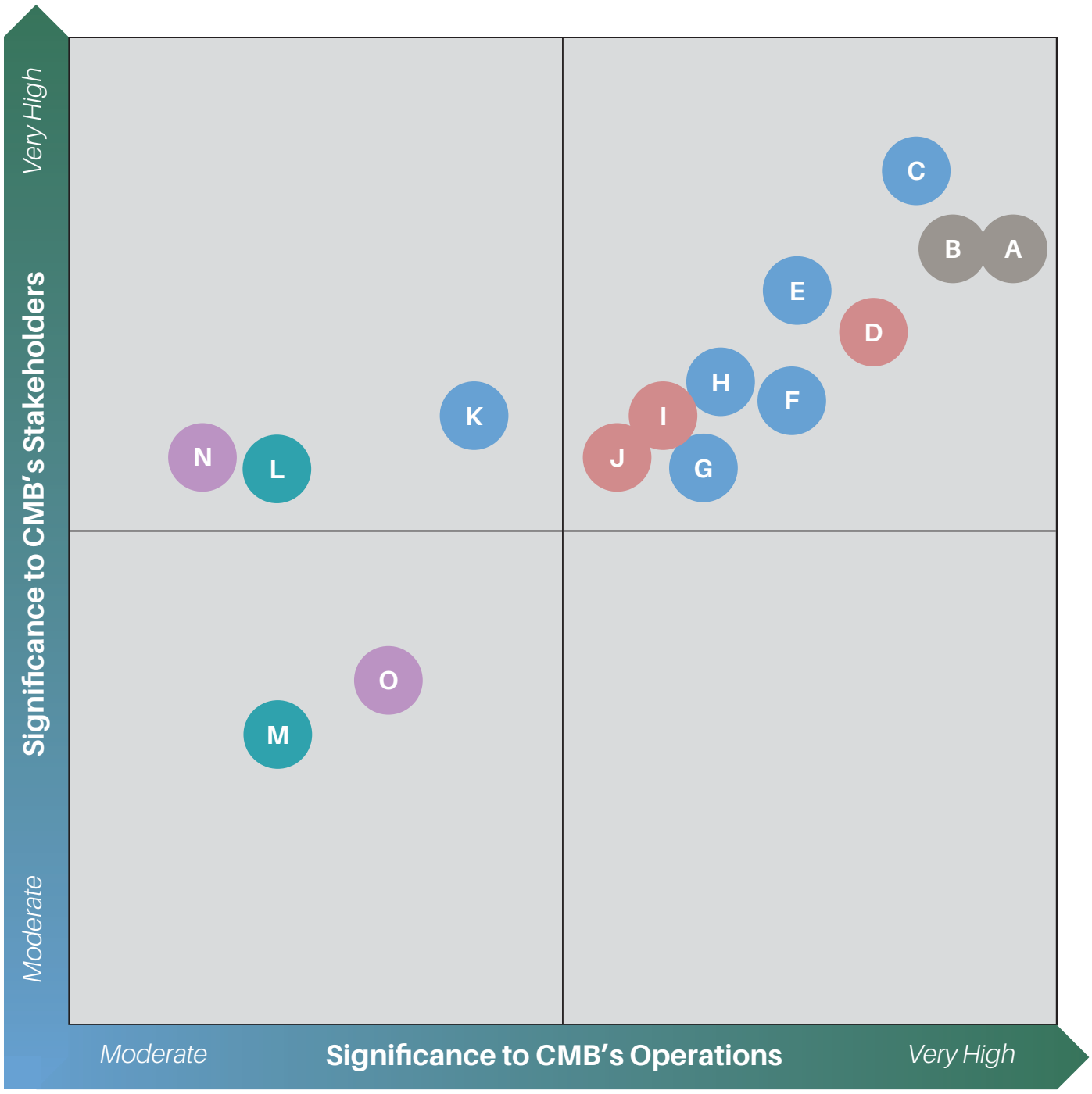
SUSTAINABILITY STATEMENT
(CONT'D)

Pillar	Material Matter	UNSDG
Our Patients	Patient Safety Quality of Care and Patient Satisfaction	**UNSDG3** Good Health and Well-Being 
Our People	Occupational Safety and Health Recruitment and Retention Training and Development	**UNSDG 8** Decent work and Economic Growth **UNSDG 4** Quality Education  
Organisation	Corporate Governance Ethics and Integrity Regulatory Compliance Economic Performance Supply Chain Management Technology and Innovation	**UNSDG 8** Decent Work and Economic Growth **UNSDG 9** Industry Innovation and Infrastructure **UNSDG 16** Peace, Justice and Strong Institutions   
Environment	Waste Management Energy Conservation	**UNSDG 12** Responsible Consumption and Production 
Community	Corporate Social Responsibility Community Engagement	**UNSDG 3** Good Health and Well-Being **UNSDG 4** Quality Education  

SUSTAINABILITY STATEMENT

(CONT'D)

Each material matter was evaluated and ranked based on its significance to both Cengild's operations and stakeholder expectations. The outcome of this assessment is presented in the Materiality Matrix below.



Material Sustainability Matter				Legend	
Our Patients		**Organisation**		**Environment**	
Patient Safety	A	Corporate Governance	F	Waste Management	L
Quality of Care and Patient Satisfaction	B	Ethics and Integrity	C	Energy Conservation	M
		Regulatory Compliance	E		
Our People		Economic Performance	K	**Community**	
Occupational Safety and Health	D	Supply Chain Management	H	Corporate Social Responsibility	N
Recruitment and Retention	J	Technology and Innovation	G	Community Engagement	O
Training and Development	I				

The assessment reaffirmed that Patient Safety, Quality of Care and Patient Satisfaction, and Ethics and Integrity remain the Group's top three material matters, reflecting our continued focus on clinical excellence and responsible conduct as the foundation of trust.

These priorities guide our sustainability reporting focus and performance monitoring, ensuring that our actions continue to create measurable value for patients, employees, communities and shareholders.

SUSTAINABILITY STATEMENT

(CONT'D)

AWARDS AND RECOGNITION

External recognition affirms the progress we continue to make in advancing quality, innovation and responsible healthcare. These acknowledgements reflect the trust placed in Cengild by patients, partners and industry peers, and they reinforce our commitment to sustaining high standards across our operations.



Healthcare Asia Awards 2026 Specialty Hospital of the Year (Gastroenterology) - Malaysia CENGILD G. I. Medical Centre



The BrandLaureate Medical & Healthcare Advancement BestBrands Award 2026 in the Healthcare – Leading Gastrointestinal & Liver Care

These recognitions strengthen our resolve to keep improving patient outcomes, clinical governance and operational efficiency as we pursue long-term, sustainable growth.

SUSTAINABILITY PERFORMANCE

Cengild's sustainability performance reflects the consistent application of our five sustainability pillars across all aspects of operations. Through structured governance, stakeholder engagement and continuous improvement, we translate our sustainability commitments into measurable outcomes that create value for both business and society.

During the year, we continued to strengthen systems, refine processes and invest in people to ensure that growth remains inclusive, responsible and aligned with the Group's long-term direction. Each initiative implemented during the year was guided by the material matters identified in our latest review, reinforcing our focus on patient safety, quality of care, employee well-being, environmental responsibility and ethical governance.

To provide an overview of how our sustainability priorities translate into measurable outcomes, the table below summarises the Group's key achievements and milestones for FYE2026 across our five sustainability pillars.

SUSTAINABILITY STATEMENT

(CONT'D)

Sustainability Highlights in FYE2026

Pillar	Material Matter	Achievement / Milestone
Our Patients	Patient Safety	• Zero serious reportable incidents
	Quality of Care and Patient Satisfaction	• 96 % patient satisfaction rate • 98% of complaints resolved within 10 working days • Zero substantiated privacy breaches or data losses
Our People	Occupational Safety and Health	• Zero work-related fatalities • Lost-time incident rate: 0.05 • 151 employees trained on health & safety
	Recruitment and Retention	• 99% of workforce in permanent positions • Women represent 80% of employees
	Training and Development	• 80% of employees attended training programmes • >30 training programmes conducted • 900+ training hours completed • 13 employees promoted across departments • 8 nursing students sponsored
Organisation	Corporate Governance	• 40% women on the Board • 100% of suppliers notified on Anti-Bribery Policy • Quarterly Board reviews on sustainability performance
	Ethics and Integrity	• Zero incidents of corruption or non-compliance • Zero monetary losses arising from legal proceedings
	Regulatory Compliance	• Full compliance with the Malaysian Society for Quality in Health and Private Healthcare Act 1998
	Economic Performance	• RM73.2 million revenue (-8.5% YoY) • RM14.1 million profit before tax (-21.7% YoY)
	Supply Chain Management	• 100% of procurement spending directed to local suppliers • Regular supplier site visits and risk-based reviews conducted
	Technology and Innovation	• Electronic Medical Records system enhancements implemented
Environment	Waste Management	• 24.37 metric tonnes waste directed to disposal • 1.11 metric tonnes waste diverted from disposal • 100% paper + woven bags used for take-home medication (zero plastic) • Awareness training, site inspections, vendor feedback monitoring
	Energy Conservation	• "Save the Earth" campaign continued • Energy consumption 1,286.81 Megawatt-hour (MWh) • Water usage 16.09 Megalitres • Future energy-efficient design planned for new hospital
Community	Corporate Social Responsibility	
	Community Engagement	

SUSTAINABILITY STATEMENT
(CONT'D)

These achievements demonstrate the continued integration of sustainability principles into the Group's operations. The following sections provide detailed insights into performance under the Economic, Environmental and Social dimensions.

Mapping Our Material Matters to the EES Dimensions

While Cengild's sustainability themes are structured around five pillars – Our Patients, Our People, Organisation, Environment and Community – this section presents our performance according to the EES dimensions, in line with Bursa Malaysia's sustainability reporting requirements. Each dimension captures the progress achieved across our top material matters, including Patient Safety, Quality of Care and Patient Satisfaction, and Ethics and Integrity. This approach ensures that our sustainability reporting remains both business-relevant and consistent with established disclosure framework.

ECONOMIC SUSTAINABILITY

Cengild's economic sustainability is anchored in the Group's ability to deliver consistent performance while upholding prudent management and long-term value creation. Financial strength enables continuous investment in people, facilities and innovation – the essential drivers of accessible, high-quality specialist care in Malaysia.

In FYE2026, the Group sustained positive business momentum supported by rising patient volumes and stable demand for specialist services. Operational efficiency and disciplined cost management continued to underpin profitability and resilience, ensuring that growth remained both responsible and sustainable. These efforts are guided by our commitment to delivering quality and value in healthcare, ensuring that operational efficiency translates into better patient outcomes and more accessible specialist care. Our operations remain fully compliant with the Private Healthcare Act 1998 and aligned with the Malaysia Society for Quality in Health 6th Edition Accreditation Standards, which serve as our framework for continuous quality improvement.

Strategic investments during the year included ongoing development of the new hospital, targeted facility upgrades and continued digital transformation initiatives. These include the enhancement of our existing Electronic Medical Records system, and to improve efficiency, and patient experience.

Cengild's economic impact also extends to the wider ecosystem through its support for local employment and businesses. All procurement spending during the year was directed to local suppliers, reinforcing domestic economic participation and contributing to Malaysia's healthcare value chain. In line with this commitment, we maintain strong supplier governance practices through on-site audits and annual risk-based reviews of frequently engaged vendors, ensuring transparency compliance and alignment with the Group's ethical sourcing standards.

Moreover, ethical conduct and integrity remain the cornerstone of our governance culture. The Group maintains a zero-tolerance stance on bribery and corruption, guided by its Policy for Anti-Bribery and Corruption and Policy for Whistleblowing, both accessible on our corporate website. No incidents of corruption or breaches were reported during the year, underscoring our commitment to transparent and responsible business practices.

Honouring 8 Years of Excellence & The Exclusive Reveal of Cengild's New Logo







SUSTAINABILITY STATEMENT

(CONT'D)

Joint venture (JV) with Eastern & Oriental Bhd and Skyspring Sdn Bhd to develop a multidisciplinary tertiary private hospital within the Gurney Green district at Andaman Island, Penang.



Food Service Inspection



Vesalius Training Session



DOE surprise site visit



Site Visit To Kualiti Alam



Snapshots from supplier engagement and quality-assurance visits, demonstrating our commitment to ethical sourcing and partnership with local vendors

CENGILD MEDICAL'S SUSTAINABLE JOURNEY IN FYE 2026



Fire Safety Awareness Training



HIRARC training

SUSTAINABILITY STATEMENT

(CONT'D)

CENGILD MEDICAL'S SUSTAINABLE JOURNEY IN FYE 2026



Fire Safety Awareness Training



Courtesy visit to the Office of the Mayor of Yogyakarta



10th Shenzen International Tourism Expo



PDPA Training



HPI Meeting



The great journey hospital GE - July 2025



Case Review Meeting



Medical Report Request Process Training

Snapshot of our ongoing initiatives in operational safety, risk management and regulatory compliance.

SUSTAINABILITY STATEMENT

(CONT'D)

ENVIRONMENT SUSTAINABILITY

Cengild recognises that responsible environmental management is essential to delivering sustainable healthcare. The Group remains committed to reducing waste, improving resource efficiency and raising awareness on environmental responsibility among employees, patients and visitors.

In FYE2026, the Group continued its "Save the Earth" campaign, which promotes responsible consumption and waste reduction. All take-home medication is now dispensed in paper and woven bags, achieving 100% elimination of plastic bags across pharmacy operations.

Total waste generated and a breakdown of the following	FYE 2026
i. Total waste diverted from disposal (Metric tones)	1.11
ii. Total waste directed to disposal (Metric tones)	24.37

	FYE 2024	FYE 2025	FYE 2026
Clinical waste weight (kg)	16,083.1	22,431.9	21,517.2
Group revenue (RM'000)	66,818	79,995	73,207
Clinical waste weight per revenue (kg/revenue)	0.0002	0.0003	0.0003
Cytotoxic waste weight (kg)	-	2,347	2,860

	FYE 2025	FYE 2026
Total energy consumption Megawatt-hour (MWh)	1,358.09	1,286.81
Total volume of water used (Megalitres)	12.55	16.09

In addition, the Group expanded its environmental data tracking scope to include cytotoxic waste, energy consumption and water usage, marking the first year of comprehensive monitoring across major environmental aspects. These new tracking initiatives form the baseline for future efficiency improvements and performance evaluation.

To manage this responsibly, the Group conducted awareness training for medical staff, random site inspections of clinical waste bins, and feedback monitoring with housekeeping teams and vendors. All clinical waste is handled by licensed contractors in full compliance with Ministry of Health and Department of Environment requirements.

Emissions Management	FYE 2026
Bursa C11(a) : Scope 1 emissions in tonnes of CO_2e	932.12
Bursa C11(b) : Scope 2 emissions in tonnes of CO_2e	751.50
Bursa C11(c) : Scope 3 emissions in tonnes of CO_2e	118.25

SUSTAINABILITY STATEMENT
(CONT'D)

SOCIAL SUSTAINABILITY

At Cengild, we recognise that our success is built on people – the dedicated professionals who drive our operations, the patients who place their trust in our care, and the communities we serve. Our approach to social responsibility reflects this belief. It focuses on fostering a safe, inclusive and engaging workplace, protecting patient well-being and privacy, and creating meaningful impact beyond our hospital walls.

Employee Welfare and Engagement

Our people are the foundation of long-term growth. We continuously invest in their welfare and engagement to ensure that every individual feels valued, supported and empowered to thrive. Through regular town hall sessions, surveys and direct engagement by the Group Chief Executive Officer, we encourage open feedback and honest dialogue on workplace experiences. The insights gathered help us to identify areas for improvement and strengthen communication across all levels.

To further enhance employee satisfaction, we conducted workplace surveys to assess well-being and morale, followed by targeted actions to address key concerns raised. We are committed to closing identified gaps and will continue expanding engagement platforms to sustain a healthy, collaborative workplace culture.

Cengild also offers comprehensive benefits that reflect our commitment to employee welfare. All staff and their dependants are covered by outpatient and inpatient medical benefits, personal accident insurance and hospitalisation leave. Additional entitlements such as dental and optical benefits, maternity and paternity leave, and health screenings underscore our focus on holistic well-being. Employees in clinical and critical-care environments are also entitled to free Hepatitis screening and immunisation, reflecting our emphasis on occupational safety.

Furthermore, we believe in celebrating our people's milestones and contributions through recognition initiatives such as annual bonuses, referral and attendance reward programmes, festive gifts and compassionate leave. These measures collectively reinforce a workplace that values loyalty, balance and belonging.

Employee Benefits

Insurance and Medical Benefits	- Outpatient and inpatient medical coverage for employees and their dependants - Personal accident, hospitalisation insurance - Dental and optical benefits - Hospitalisation, maternity and paternity leave
Health and Wellness	- Free Hepatitis screening and immunisation for employees in patient-facing roles, including operating theatres, critical care units and inpatient wards
Remuneration, Rewards and Recognition	- Annual increment and performance bonus - Staff's referral programme - Perfect attendance reward programme
Other Benefits	- Travelling Allowance - Festive recognition for Chinese New Year, Deepavali, Hari Raya and Christmas. - Special leave (compassionate and disaster-related leave

As of 30 June 2026, 99% of our workforce were permanent employees, reflecting our focus on stable, long-term employment relationships and talent retention.

	FYE 2025	FYE 2026
Bursa C6(a) : Percentage of employees that are contractors or temporary staff	1%	1%

Beyond formal engagement platforms, Cengild also cultivates camaraderie and team spirit through social and cultural events that bring employees together outside the clinical setting. Highlights during the year included Nurses Day celebration, and festive gatherings such as Hari Raya, Chinese New Year, Deepavali and Christmas, which strengthen unity and appreciation across teams. These occasions not only recognise our people's contributions but also reinforce the sense of family at Cengild.

SUSTAINABILITY STATEMENT

(CONT'D)

Nurses Day



Murukku Design Contest



Christmas Celebration



Ramadan with Iftar Gathering and Staff Recognition



Chinese New Year Celebration



Snapshots from our employee engagement and appreciation events, celebrating teamwork, dedication and the vibrant culture that defines life at Cengild.

SUSTAINABILITY STATEMENT
(CONT'D)

Occupational Safety and Health

Employee safety is central to Cengild's commitment to providing a secure and supportive working environment. We maintain a robust health and safety framework that includes regular risk assessments, fire and evacuation drills, and infection-control measures aligned with Ministry of Health requirements.

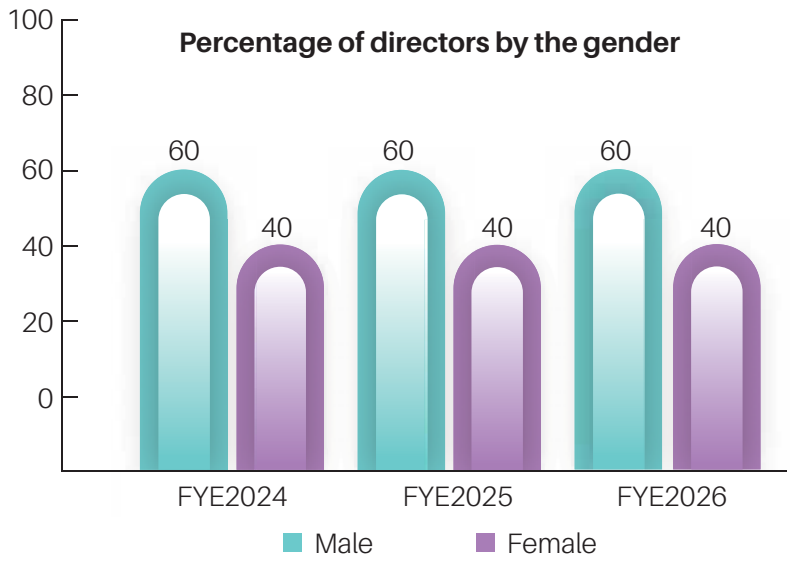
During FYE2026, we recorded zero work-related fatalities and two serious reportable incidents, reflecting the effectiveness of our safety management system. The lost-time incident rate stood at 0.05, while 151 employees participated in health and safety training throughout the year.

These efforts underscore our focus on cultivating a workplace culture where safety awareness and preventive action are integral to daily operations.

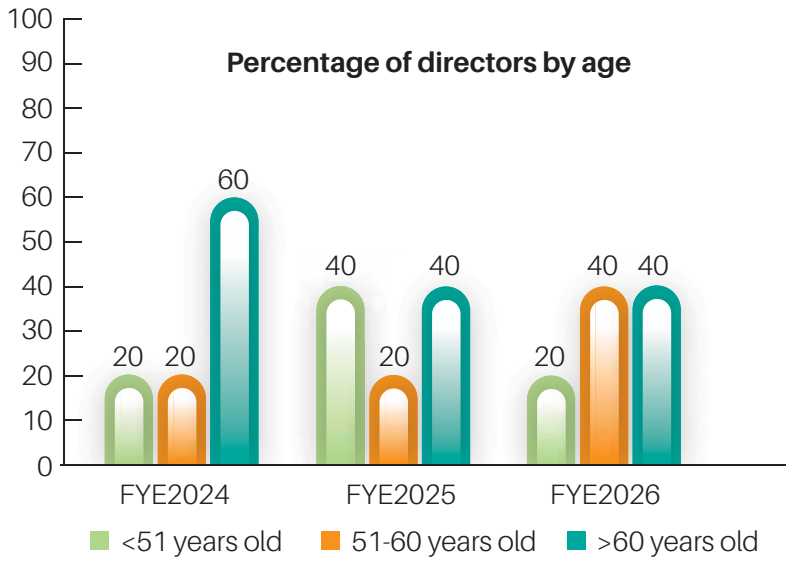
	FYE 2024	FYE 2025	FYE 2026
Bursa C5(a) : Number of work-related fatalities	-	0	0
Bursa C5(a) : Lost time incident rate ("LITR")	-	0.86	0.05
Bursa C5(a) : Number of employees trained on health and safety standards	-	68	151

Diversity and Inclusion

Cengild embraces diversity as a source of strength and innovation. As of 30 June 2026, women represented 80% of our total workforce, reflecting the gender demographics of the healthcare industry. We remain committed to ensuring equitable opportunities and representation across all levels. At the Board level, women directors make up 40% of the composition, exceeding the 30% benchmark recommended by the Malaysian Code on Corporate Governance.



Bursa C3(b) : Percentage of directors by gender	FYE 2024	FYE 2025	FYE 2026
Male	60%	60%	60%
Female	40%	40%	40%



Bursa C3(b) : Percentage of directors by age	FYE 2024	FYE 2025	FYE 2026
< 51 years old	20%	40%	20%
51 - 60 years old	20%	20%	40%
> 60 years old	60%	40%	40%

SUSTAINABILITY STATEMENT

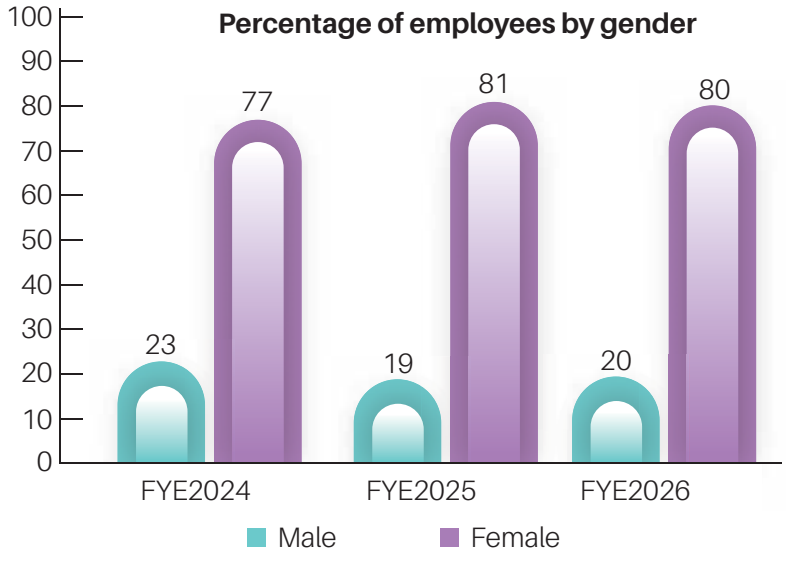
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Beyond gender balance, Cengild values diversity in experience and perspectives. Our workforce spans multiple age groups, combining seasoned professionals with emerging talent:

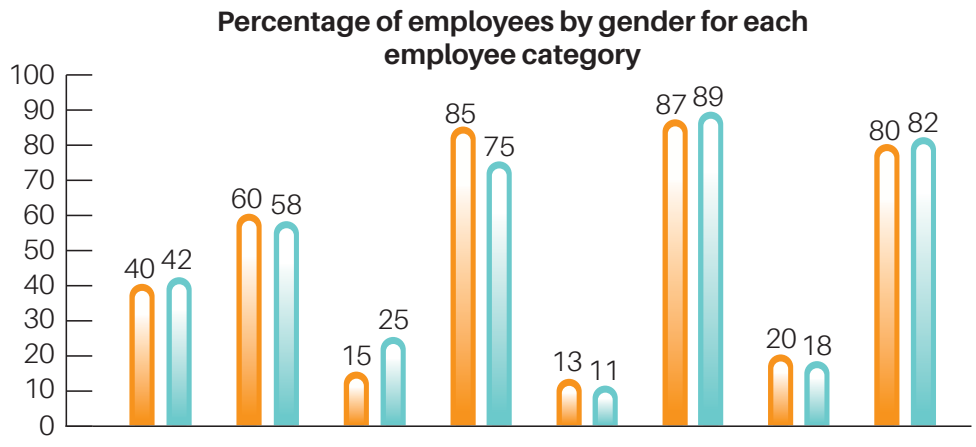
71% of employees fall between 30 and 50 years old, while 21% are below 30. This mix reflects our commitment to maintaining a dynamic and future-ready workforce.

The following charts illustrate the age distribution at both leadership and workforce levels, demonstrating our focus on generational diversity and talent continuity across the Group.

Percentage of employees by gender

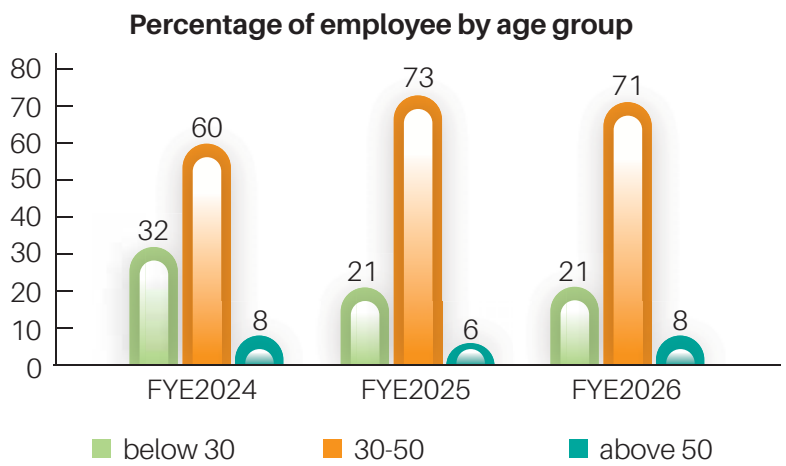


Gender	FYE 2024	FYE 2025	FYE 2026
Male	23%	19%	20%
Female	77%	81%	80%

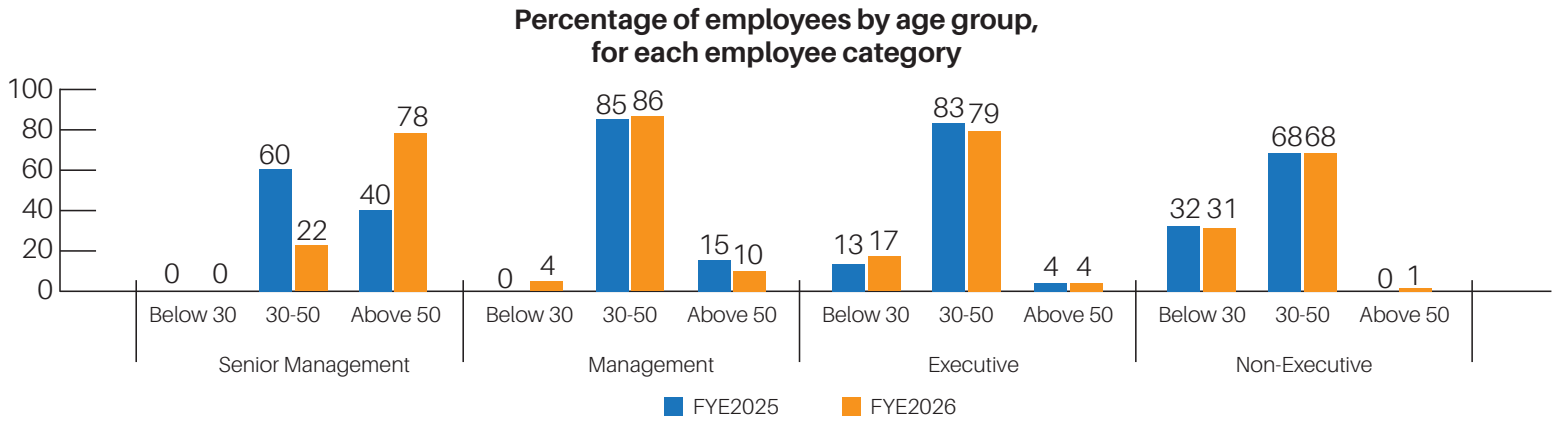


Employee Category	Gender	FYE 2025	FYE 2026
Senior Management	Male	40%	42%
	Female	60%	58%
Management	Male	15%	25%
	Female	85%	75%
Executive	Male	13%	11%
	Female	87%	89%
Non-Executive	Male	20%	18%
	Female	80%	82%

SUSTAINABILITY STATEMENT
(CONT'D)



Gender	FYE 2024	FYE 2025	FYE 2026
Below 30	32%	21%	21%
30 - 50	60%	73%	71%
Above 50	8%	6%	8%



Employee Category	Age Group	FYE 2025	FYE 2026
Senior Management	Below 30	0%	0%
	30 - 50	60%	22%
	Above 50	40%	78%
Management	Below 30	0%	4%
	30 - 50	85%	86%
	Above 50	15%	10%
Executive	Below 30	13%	17%
	30 - 50	83%	79%
	Above 50	4%	4%
Non-Executive	Below 30	32%	31%
	30 - 50	68%	68%
	Above 50	0%	1%

SUSTAINABILITY STATEMENT

(CONT'D)

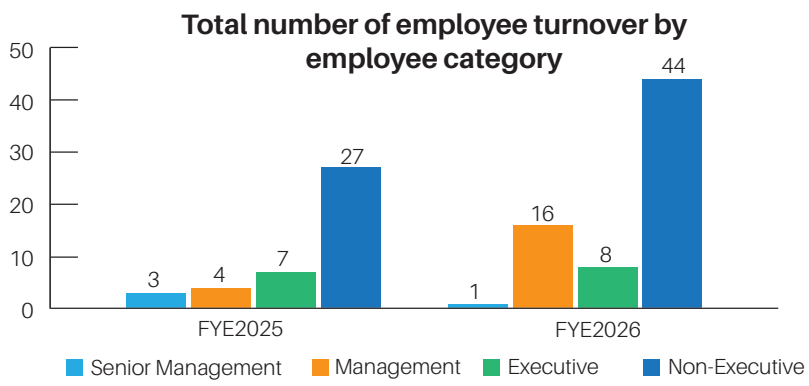
Talent Management and Development

Developing and retaining skilled talent is key to sustaining service excellence. Every new employee receives an updated handbook aligned with the latest employment regulations, ensuring awareness of workplace rights and responsibilities.

To attract and nurture top talent, we offer competitive remuneration packages benchmarked against market standards, alongside clear career progression pathways. In FYE2026, 13 employees were promoted across various departments, underscoring our emphasis on recognising potential and rewarding performance.

Our engagement with academic institutions also continues to bear fruit – 8 nursing students have been sponsored to date, strengthening the future talent pool in specialist healthcare. Through structured mentoring and professional development opportunities, we aim to build a workforce equipped with the expertise and compassion that define Cengild's care culture. On top of this, we have been giving the students a reward of RM 500 for every semester GPA, 3.5 and above. For FYE26, 4 students have been given this reward.

Equally important is our focus on retaining this talent over the long term. We recognise that experience and continuity are vital to maintaining high standards of patient care. In FYE2026, employee turnover remained manageable across all levels, with the most movements occurring among non-executive roles - a trend consistent with industry patterns. We continue to strengthen retention through clear career pathways, leadership opportunities and recognition initiatives that foster loyalty and a sense of belonging.



Bursa C6(c) : Total number of employee turnover by employee category	FYE 2025	FYE 2026
(i) Senior Management	3	1
(ii) Management	4	16
(iii) Executive	7	8
(iv) Non-Executive	27	44

Training and Continuous Learning

We are committed to cultivating a learning-driven organisation. During the financial year, employees participated in a wide range of external and internal training programmes that enhanced technical, clinical and leadership competencies. Key programmes included Clinical Leadership Seminars, Patient Safety and Risk Management Training, Infection Prevention and Control, Fire Safety Awareness, and courses in digital and sustainability reporting.

Training / Programme in FYE 2026	No of Participants	Internal / External	No of Hours
Understanding and Complying With the Personal Data Protection (Amendment) Act 2024	1	External	7
National Pharmacist Convention	2	External	21
GUT 2025	2	External	21
Oncology Nutrition Conference	1	External	14
AOCPRM	1	External	7
Nursing Services Focus Training	2	External	7
Basic Life Support	44	External	5

SUSTAINABILITY STATEMENT
(CONT'D)

Training / Programme in FYE 2026	No of Participants	Internal / External	No of Hours
Beyond the Vein Excellence In SPC Insertion	1	External	14
Elevating Food Services with MSQH Standards	1	External	7
9th ENDOQE 2025 Workshop	1	External	21
Safe Medication Safer Patients	2	External	7
Pengisian Pelaporan E Goals	1	External	7
Fire Safety Awareness Training	151	Internal	1
Electronic Hospital Incident Reporting (eHIR)	1	Internal	1
Antimicrobial Stewardship Workshop	4	External	14
Financial Reporting of Contracts for Financial Instruments	1	External	14
Financial Reporting of Contracts for Financial Instruments	1	Internal	14
Hand Hygiene for Healthcare Worker	52	Internal	1
HIRARC	10	Internal	1
Best Practices in Social Customer Care	10	External	24
Electronic Hospital Incident Reporting (eHIR) & PDPA Training	14	Internal	1
Standard Precaution	12	Internal	1
PDPA Awareness Training	23	Internal	1
Disinfectant and Sterilization	13	Internal	1
Preceptorship Workshop	1	External	14
IGL Workflow, PDPA Awareness Training and Medical Record	17	Internal	2
Surgical Site Infection	30	Internal	1
Franc Surgical Basic 2026	1	External	16
Optimizing IV Iron Therapy	3	External	8
Hematology Diagnostics	1	External	8
Win Win Purchasing Negotiation	1	External	14

Across all employee categories, more than 30 training programmes were conducted, with total training hours distributed as follows: 52 hours for senior management, 272 hours for managers, 172 hours for executives and 474 hours for non-executives. These efforts demonstrate our ongoing investment in capability-building and knowledge sharing to ensure operational excellence and professional growth. The percentage of staff who attended internal and external training was reported at 80% in FYE2026, compared with 72% in FYE2025.

Bursa C6(a) : Total hours of training by employee category	FYE 2025	FYE 2026
(i) Senior Management	35	52
(ii) Management	1,148	272
(iii) Executive	238	172
(iv) Non-Executive	662	474

SUSTAINABILITY STATEMENT

(CONT'D)

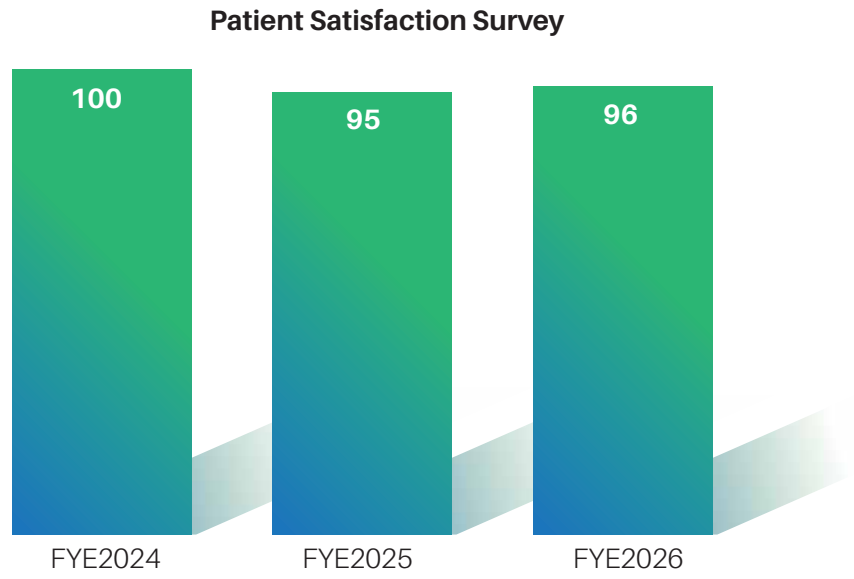
Patient Responsibility and Experience

As a healthcare provider, Cengild bears a profound social responsibility to uphold patient trust, safety and satisfaction. We comply with the Personal Data Protection Act 2010 and enforce strict access controls within our Hospital Information System to safeguard sensitive information. Only authorised personnel, approved by management or departmental heads, are permitted to access patient data according to specific operational roles.

We also monitor and continuously enhance patient satisfaction through structured feedback mechanisms. Surveys are conducted among patients, families and visitors to assess experiences across nursing, clinical and administrative services. For FYE2026, satisfaction levels remained high – 97% for services and facilities, 98% for nursing services, 99% for doctors' care and 91% for clinical support services – reflecting patients' confidence in the quality of care.

Patient satisfaction survey	FYE 2024	FYE 2025	FYE 2026
	100%	95%	96%

Patient satisfaction survey shown are based on sample size of 941 patients, 2602 patients and 1746 patients respectively for 3 years. In addition, 98% of all complaints received were resolved within the target timeframe of 10 working days. Regular audits and performance monitoring ensure that every interaction upholds our standards of empathy, professionalism and service excellence.



Patient Data Protection and Privacy

Beyond clinical care, Cengild recognises that protecting patient confidentiality is fundamental to social responsibility and trust. We manage personal data in strict compliance with the Personal Data Protection Act 2010. To uphold data integrity and security, we conduct periodic audits and system reviews to ensure compliance with established policies and to safeguard against potential breaches.

These measures reinforce our commitment to treating every patient's information with the same care and professionalism that define our clinical services.

Bursa C8(a) : Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	FYE 2025	FYE 2026
	0	0

During the year, there were zero substantiated complaints concerning breaches of customer privacy or losses of customer data, and no monetary losses arising from legal proceedings related to data security or privacy.

SUSTAINABILITY STATEMENT

(CONT'D)

Employee Engagement and Celebration of Achievements

Cengild recognises that our people are the heart of the organisation. In appreciation of their dedication and contributions, several staff engagement activities were held throughout the year.

These activities reflect Cengild's ongoing commitment to nurturing a positive workplace culture that values recognition, inclusivity, and employee well-being.

Ramadan with Iftar Gathering and Staff Recognition







Shoutout to Cengild Superstars!









SUSTAINABILITY STATEMENT

(CONT'D)

LOOKING AHEAD

Cengild remains committed to advancing its sustainability journey with the same discipline and purpose that have guided its growth thus far. In the year ahead, our focus will be on strengthening governance systems, embedding sustainability indicators into operational decision-making, and expanding data coverage to enhance transparency and performance tracking.

The upcoming opening of our new hospital in 2026 will mark a major milestone in this journey. We also aim to deepen employee engagement through targeted well-being initiatives and leadership development, while maintaining our emphasis on patient safety, ethical conduct and responsible growth.

By continuously improving our practices across the economic, environmental and social dimensions, we strive to build a healthcare organisation that delivers lasting value to patients, employees, shareholders and society.

Bursa Malaysia CSI Table

Category	Indicator	FYE 2024	FYE 2025	FYE 2026
Common Matters	**Emissions Management**			
	Bursa C11(a) : Scope 1 emissions in tonnes of CO_2e	-	-	932.12
	Bursa C11(b) : Scope 2 emissions in tonnes of CO_2e	-	-	751.50
	Bursa C11(c) : Scope 3 emissions in tonnes of CO_2e (at least for the categories of business travel and employee commuting)	-	-	118.25
	Social			
	Patient satisfaction survey	100%	95%	96%

CENGILD MEDICAL BERHAD

IFRS S1

Date & Time: 2026-10-22_13:58:55

Ace Market | Group 3 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Anti-corruption	Bursa C1(a) Senior Management who have received training on anti-corruption	Percentage	—	—	—	No assurance
Anti-corruption	Bursa C1(a) Manager who have received training on anti-corruption	Percentage	—	—	—	No assurance
Anti-corruption	Bursa C1(a) Executive who have received training on anti-corruption	Percentage	—	—	—	No assurance
Anti-corruption	Bursa C1(a) Non-executive who have received training on anti-corruption	Percentage	—	—	—	No assurance
Anti-corruption	Bursa C1(b) Percentage of operations assessed for corruption-related risks	Percentage	—	—	—	No assurance
Anti-Corruption	Bursa C1(c) Confirmed incidents of corruption and action taken	Number	0	0	—	No assurance
Anti-Corruption	Percentage of suppliers and vendors notified of the implementation of the Anti-Bribery/Corruption Policy	Percentage	100	100	—	No assurance
Community / Society	Bursa C2(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer	Ringgit	4,635.63	0	—	No assurance
Community / Society	Bursa C2(b) Total number of beneficiaries of the investment in communities	Number	1	0	—	No assurance
Diversity	Bursa C3(a) Percentage of Senior Management - Male	Percentage	40	42	—	No assurance

CENGILD MEDICAL BERHAD

IFRS S1

Date & Time: 2026-10-22_13:58:55

Ace Market | Group 3 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity	Bursa C3(a) Percentage of Senior Management - Female	Percentage	60	58	—	No assurance
Diversity	Bursa C3(a) Percentage of Manager - Male	Percentage	15	25	—	No assurance
Diversity	Bursa C3(a) Percentage of Manager - Female	Percentage	85	75	—	No assurance
Diversity	Bursa C3(a) Percentage of Executive - Male	Percentage	13	11	—	No assurance
Diversity	Bursa C3(a) Percentage of Executive - Female	Percentage	87	89	—	No assurance
Diversity	Bursa C3(a) Percentage of Non-executive - Male	Percentage	20	18	—	No assurance
Diversity	Bursa C3(a) Percentage of Non-executive - Female	Percentage	80	82	—	No assurance
Diversity	Bursa C3(a) Percentage of Senior Management under 30 years old	Percentage	0	0	—	No assurance
Diversity	Bursa C3(a) Percentage of Senior Management 30-50 years old	Percentage	60	22	—	No assurance
Diversity	Bursa C3(a) Percentage of Senior Management above 50 years old	Percentage	40	78	—	No assurance
Diversity	Bursa C3(a) Percentage of Manager under 30 years old	Percentage	0	4	—	No assurance
Diversity	Bursa C3(a) Percentage of Manager 30-50 years old	Percentage	85	86	—	No assurance
Diversity	Bursa C3(a) Percentage of Manager above 50 years old	Percentage	15	10	—	No assurance

CENGILD MEDICAL BERHAD

IFRS S1

Date & Time: 2026-10-22_13:58:55

Ace Market | Group 3 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity	Bursa C3(a) Percentage of Executive under 30 years old	Percentage	13	17	—	No assurance
Diversity	Bursa C3(a) Percentage of Executive 30-50 years old	Percentage	83	79	—	No assurance
Diversity	Bursa C3(a) Percentage of Executive above 50 years old	Percentage	4	4	—	No assurance
Diversity	Bursa C3(a) Percentage of Non-executive under 30 years old	Percentage	32	31	—	No assurance
Diversity	Bursa C3(a) Percentage of Non-executive 30-50 years old	Percentage	68	68	—	No assurance
Diversity	Bursa C3(a) Percentage of Non-executive above 50 years old	Percentage	0	1	—	No assurance
Diversity	Bursa C3(b) Percentage of directors - Male	Percentage	60	60	—	No assurance
Diversity	Bursa C3(b) Percentage of directors - Female	Percentage	40	40	—	No assurance
Diversity	Bursa C3(b) Percentage of directors under 51 years old	Percentage	40	20	—	No assurance
Diversity	Bursa C3(b) Percentage of directors 51-60 years old	Percentage	20	40	—	No assurance
Diversity	Bursa C3(b) Percentage of directors above 60 years old	Percentage	40	40	—	No assurance
Energy management	Bursa C4(a) Total energy consumption	Megawatt-hour (MWh)	1,358.09	1,286.81	—	No assurance
Health and Safety	Bursa C5(a) Number of work-related fatalities	Number	0	0	—	No assurance

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Health and Safety	Bursa C5(b) Lost time incident rate ("LTIR")	Rate	0.86	0.05	—	No assurance
Health and Safety	Bursa C5(c) Employees trained on health and safety standards	Number	68	151	—	No assurance
Labour Practice and standards	Bursa C6(a) Total training hours - Senior Management	Hour	35	52	—	No assurance
Labour Practice and standards	Bursa C6(a) Total training hours – Manager	Hour	1148	272	—	No assurance
Labour Practice and standards	Bursa C6(a) Total training hours – Executive	Hour	238	172	—	No assurance
Labour Practice and standards	Bursa C6(a) Total training hours – Non-executive	Hour	662	474	—	No assurance
Labour Practice and standards	Bursa C6(b) Percentage of employees that are contract or temporary staff	Percentage	1	1	—	No assurance
Labour Practice and standards	Bursa C6(c) Employee turnover - Senior management	Number	3	1	—	No assurance
Labour Practice and standards	Bursa C6(c) Employee turnover - Manager	Number	4	16	—	No assurance
Labour Practice and standards	Bursa C6(c) Employee turnover - Executive	Number	7	8	—	No assurance
Labour Practice and standards	Bursa C6(c) Employee turnover - Non-executive	Number	27	44	—	No assurance
Labour Practice and standards	Bursa C6(d) Number of substantiated complaints concerning human rights violations	Number	—	—	—	No assurance
Labour Practice and standards	Percentage of staff who attended internal and external training	Percentage	72	80	—	No assurance

CENGILD MEDICAL BERHAD

IFRS S1

Date & Time: 2026-10-22 13:58:55

Ace Market | Group 3 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Supply chain management	Bursa C7(a) Proportion of spending on local suppliers	Percentage	100	100	—	No assurance
Data Privacy and Security	Bursa C8(a) Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0	0	—	No assurance
Data Privacy and Security	Monetary losses as a result of legal proceedings associated with data security and privacy	Ringgit	0	0	—	No assurance
Water Consumption	Bursa C9(a) Total volume of water used	Megalitres	12.55	16.09	—	No assurance
Waste Management	Bursa C10(a) Total waste diverted from disposal	Metric tonne	-	1.11	—	No assurance
Waste Management	Bursa C10(a) Total waste directed to disposal	Metric tonne	-	24.37	—	No assurance
Waste Management	Usage of paper bags and woven bags for takehome medication	Percentage	100	100	—	No assurance
Waste Management	Clinical waste (weight)	kg	22,431.9	21,517.2	—	No assurance
Waste Management	Group revenue (RM'000)	Ringgit	79,995	73,207	—	No assurance
Waste Management	Clinical waste weight per revenue	kg/revenue	0.0003	0.0003	—	No assurance
Waste Management	Cytotoxic waste (weight)	kg	2347	2860	—	No assurance
Social	Patient satisfaction survey	Percentage	95	96	—	No assurance

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
GHG emissions	Scope 1	Metric tonnes of carbon dioxide equivalents (tCO2e)	—	932.12	—	No assurance
GHG emissions	Scope 2 Location-based	Metric tonnes of carbon dioxide equivalents (tCO2e)	—	751.50	—	No assurance
GHG emissions	Scope 3 Cat.7: Employee commuting	Metric tonnes of carbon dioxide equivalents (tCO2e)	—	80.78	—	No assurance
GHG emissions	Scope 3 Cat.5: Waste generated in operations	Metric tonnes of carbon dioxide equivalents (tCO2e)	—	26.09	—	No assurance

CORPORATE GOVERNANCE OVERVIEW STATEMENT

The Board of Directors ("**Board**") of Cengild Medical Berhad ("**Cengild**" or "**the Company**") is committed to upholding good corporate governance practices within the Company and its group of companies ("**Group**"), in accordance with the principles set out in the Malaysian Code on Corporate Governance ("**MCCG**"). The Board strives to ensure that the Group adopts the best practices of corporate governance to safeguard the interests of its stakeholders and enhance shareholders' value.

This statement outlines the principles and recommendations of the MCGG that the Group has considered and applied, having regard to the standards and practices set out therein. The Board will continue to take appropriate measures to further strengthen compliance with principles and recommended practices in the ensuing years:-

- **Principle A :** Board Leadership and Effectiveness
- **Principle B :** Effective Audit and Risk Management
- **Principle C :** Integrity in Corporate Reporting and Meaningful Relationship with Stakeholders

This statement is prepared in compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("**Bursa Securities**") ("**ACE LR**") and should be read together with the Corporate Governance Report 2026, which is available on the Company's corporate website at https://cengild.com/corporate-governance/.

PRINCIPLE A : BOARD LEADERSHIP AND EFFECTIVENESS

A. BOARD RESPONSIBILITIES

BOARD ROLES AND RESPONSIBILITIES

The Board has the overall responsibility for the long-term success of the Group and delivery of sustainable value to its stakeholders. In discharging its fiduciary duties and responsibilities, the Board is guided by the following corporate governance guidelines:

(a) together with management, promoting good corporate governance culture within the Group which reinforces ethical, prudent and professional behaviors;

(b) reviewing and setting a strategic plan for the group to ensure that the strategic plan of the group supports long-term value creation and include strategies on economic, environmental and social considerations underpinning sustainability;

(c) reviewing, challenging and deciding on management's proposals for the Group, and monitoring its implementation by management;

(d) overseeing the conduct of the Group's business to ensure it is properly managed, including supervising and assessing corporate behaviors and conduct of the business of the Group;

(e) identifying the principal risks and ensuring implementation of appropriate internal controls and mitigation measures to achieve a proper balance between risks incurred and potential returns to the shareholders;

(f) reviewing the management information system, risk framework and internal control system, along with their effectiveness;

(g) ensuring there is an orderly succession of senior management positions who are of high caliber and have the necessary skills and experience. The Board delegates to the Nominating Committee ("**NC**") and Remuneration Committee ("**RC**") to review succession plans and remuneration packages for the Directors respectively as well as the Group's policies and procedures on remuneration for the employees of the Group. The Board also ensures that there are appropriate policies for training, appointment and performance monitoring of management positions;

(h) developing and implementing an investor relations programme or shareholders' communications policy the Group to enable effective communication with stakeholders;

(i) reviewing and approving financial statements;

(j) reviewing and approving the reports of the Audit and Risk Management Committee ("**ARMC**") (including the status of compliance of the Undertakings* by employee consultants to the Group), NC and RC at the end of each financial year;

CORPORATE GOVERNANCE OVERVIEW STATEMENT

(CONT'D)

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

A. BOARD RESPONSIBILITIES (CONT'D)

BOARD ROLES AND RESPONSIBILITIES (CONT'D)

(k) reviewing and approving the Company's annual report;

(l) ensuring the integrity of the Company's financial and non-financial reporting;

(m) undertaking a formal and objective annual evaluation to determine the effectiveness of the Board, the Board Committees and each individual Director.

(n) overseeing the development and implementation of sustainability strategies, material sustainability matters, business plans and key initiatives to ensure the desired sustainability outcomes.

(o) ensuring that a sustainability governance structure is established to create clear accountability for sustainability.

The roles and responsibilities of the Board are clearly stated in the Board Charter and appropriately segregated between those of the Chairman, Group Chief Executive Officer, Executive and Non-Executive Directors. A copy of the Board Charter can be accessed through the Company's website, https://cengild.com/corporate-governance/.

Note:-

* Employee Consultants shall not practice at other medical centres:

(i) after three (3) years from the date the Company is listed on the ACE Market of Bursa Securities; or

(ii) on full commencement of operations at the expanded area of the Group's existing medical centre,

whichever is the earlier, unless written approval from the Company has been obtained and the following conditions are met:

(i) employee consultants only consult and treat patients at other medical centre where such patients have other illnesses that require the attention of other specialists not available at the Group's medical centre; and

(ii) employee consultants shall not practise at other medical centres more than two (2) clinic sessions a week.

In view that initial plan for expansion is changed, on 25 August 2025, the board agreed to release employee consultants from above clauses with condition that employee consultants sign letter of undertaking stated that they will not practice at other medical centres/hospitals upon full commencement of operations of the Centre at a stratified property located in Kuala Lumpur, unless written approval from Cengild has been obtained.

BOARD AND BOARD COMMITTEE MEETINGS ATTENDANCE

The minutes of Board and Board Committee meetings are circulated to the respective Board members and Board Committees members, as applicable, as soon as practicable after the meetings for their review and comments. The Board and Board Committee meetings held during the financial year ended 30 June 2026, together with the respective Directors' attendance, are set out below:

Directors	Board	RC	NC	ARMC	LTIPC
Dato' Dr. Tan Huck Joo	7/7	N/A	N/A	N/A	N/A
Dr. Mohamed Akhtar Bin Mohamed Ditali Qureshi	7/7	N/A	N/A	N/A	N/A
Dr. Chong Su-Lin (Resigned on 21 September 2026)	7/7	3/3	2/2	5/5	1/1
Dr. Azrina Binti Abu Bakar	7/7	3/3	2/2	5/5	1/1
Dr. Eddy Yap Tat Hiung	7/7	3/3	2/2	5/5	1/1
Total Numbers of Meetings	**7**	**3**	**2**	**5**	**1**

CORPORATE GOVERNANCE OVERVIEW STATEMENT
(CONT'D)

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

A. BOARD RESPONSIBILITIES (CONT'D)

BOARD TRAINING

The Board, continues to identify appropriate briefings, seminars, conferences and training programmes for the Directors to attend to keep abreast with the latest economic and corporate developments, as well as changes in legislations and regulations affecting the Group.

The Directors recognise the importance of continuously enhancing their skills and knowledge to maximise their effectiveness in discharging their duties and responsibilities throughout their tenure. The Directors are also kept regularly informed of development relating to the Group's business operations and applicable regulatory requirements.

During the financial year under review, the Directors attended the following training programmes, seminars and/or conferences:

Name of Director	Training Program	Date
Dato' Dr. Tan Huck Joo	• ICDM: Mandatory Accreditation Programme Part II: Leading for Impact (LIP)	16-17 July 2025
	• Malaysian Society of Gastroenterology and Hepatology: GUT 2025 (Endoscopy Workshop 2025)	8-10 August 2025
Dr. Mohamed Akhtar Bin Mohamed Ditali Qureshi	• ICDM: Mandatory Accreditation Programme Part II: Leading for Impact (LIP)	16-17 July 2025
Dr. Chong Su-Lin	• Khazanah Megatrends conference	6-7 October 2025
	• The Economist webinar on Tariffs	10 October 2025
	• Syariah training	13 October 2025
	• IFRS Sustainability Disclosure Standards Awareness – Gearing Up the Board of Directors	9 February 2026
	• Khazanah MF Re: Connect Webinar	7 May 2026
	• PIDM Industry Dialogue	23 September 2026
	• AIA Future-Ready Takaful	24 September 2026
	• AIA 2026 Annual Cyber Drill Exercise	1 October 2026
Dr. Azrina Binti Abu Bakar	• Total Nutrition Solution Symposium 8.0	29 July 2025
	• MUGI: USAN Conference 2025	25 October 2025
	• IFRS Sustainability Disclosure Standard Awareness – Gearing Up the Board of Directors	9 February 2026
Dr. Eddy Yap Tat Hiung	• Digital Technology and Artificial Intelligence as Productivity Tools for Accounting and Finance Professionals	14 July 2025
	• Creative Thinking and Problem-Solving Techniques for Accounting and Finance Professionals	15 July 2025
	• Structured Problem-Solving Techniques with Creative and Critical Thinking for Rapid Result	21-22 July 2025
	• Basic Corporate Finance	24-25 July 2025

CORPORATE GOVERNANCE OVERVIEW STATEMENT

(CONT'D)

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

A. BOARD RESPONSIBILITIES (CONT'D)

BOARD TRAINING (CONT'D)

Name of Director	Training Program	Date
Dr. Eddy Yap Tat Hiung	• Performing an Effective Quality Assessment	11-12 August 2025
	• ESG Review and Sustainability Audit	18-19 August 2025
	• Strategic Risk Thinking Beyond Compliance – Enabling Sustainable Growth Across Borders	9 September 2025
	• Internal Control Reviews	25-26 September 2025
	• Critical Thinking in the Audit Process with Petronas	9-10 October 2025
	• Finance Fundamentals for Informed Decision-Making	4-5 November 2025
	• Influencing and Negotiation for Success	19-20 November 2025
	• Foundational Audit Techniques for Compliance Professionals	12 December 2025, 28 January 2025, 5 February 2025
	• Komunikasi Berimpak untuk Pegawai Pengurusan dan Profesional Perakaunan dan Kewangan	18 December 2025
	• Business Process Analysis and Improvement	21-23 January 2026
	• From Data to Disclosure: Understanding IFRS S1 & S2 and Climate-related Impact	29 January 2026
	• IFRS Sustainability Disclosure Standards Awareness: Gearing Up the Board of Director by SIDC	9 February 2026
	• Directors' Mandatory Accreditation Programme Part II: Leading for Impact (LIP) by ICDM	10-11 February 2026
	• IFRS Awareness and Application: Understanding the Global Language of Financial Reporting	10-11 March 2026
	• Finance for Non-Finance Professionals	23-24 April 2026
	• Performing an Effective Quality Assessment	1-2 April 2026
	• Operational Auditing – Influencing Positive Change	18-21 May 2026
	• Financial Acumen Skills for Non-Finance Professionals	15-16 June 2026
	• Operational Analyses and Process Improvements with Financial Outcomes	18 June 2026

CORPORATE GOVERNANCE OVERVIEW STATEMENT
(CONT'D)

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

A. BOARD RESPONSIBILITIES (CONT'D)

CHAIRMAN

The Chairman, Dato' Dr. Tan Huck Joo, acts independently in the best interest of the Group, provides the leadership at Board level and represents the Board in its engagement with shareholders and other stakeholders. The Chairman is responsible for ensuring Board effectiveness and promoting the highest standards of integrity, probity and corporate governance throughout the Group.

The responsibilities of Chairman are as follows:-

(a) setting the Board agenda and ensuring that Board members receive complete and accurate information in a timely manner;

(b) leading the Board in establishing and monitoring good corporate governance practices in the Group;

(c) leading Board meetings and discussions and acting as a facilitator at Board and ensuring appropriate level of interaction among Board members;

(d) encouraging active participation at Board meetings and allowing dissenting views to be freely expressed;

(e) promoting constructive and respectful relations between Directors and senior management;

(f) ensuring compliance with all relevant regulations and legislation; and

(g) representing the Board to shareholders and ensuring appropriate steps are taken to provide effective communication with stakeholders and that their views are communicated to the Board as a whole.

GROUP CHIEF EXECUTIVE OFFICER ("GCEO")

The GCEO, Ms. Stephanie Lee Wai Fern, is the highest-ranking executive of the Group. Her primary responsibilities include making major corporate decisions, overseeing the overall operations and management of the Group resources, serving as the principal link between the Board and the Group's corporate operations and representing the Group in its external engagement.

The responsibilities of GCEO are as follows:

(a) managing the day-to-day business operations of the Group;

(b) ensuring that the applicable rules and regulations for the conduct of affairs of the Board are complied with and for all matters associated with the maintenance of the Board or otherwise required for its efficient operation;

(c) representing the Group as the key spokesperson with all stakeholders including investors, regulators and business partners;

(d) leading the development of the Group's operations and businesses and recommending short and long-term strategies to the Board;

(e) assessing all business opportunities which are potentially benefit to the Group;

(f) maintaining awareness of the competitive market landscape, expansion opportunities and industry developments;

(g) ensuring that the Group maintains high social responsibility wherever it does business;

(h) creating and implementing the Company's vision and mission; and

(i) serving as a focal point for stakeholders' communication and engagement on corporate governance issues.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

(CONT'D)

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

A. BOARD RESPONSIBILITIES (CONT'D)

CODE OF CONDUCT AND ETHICS

The Directors observe the Company Directors' Code of Conduct and Code of Ethics established by the Companies Commission of Malaysia. The Group's Code of Conduct and Ethics is underpinned by the principles of sincerity, integrity, responsibility and corporate social responsibility and applies to all employees of the Group.

A copy of the Code of Conduct and Ethics can be accessed through the Company's website at https://cengild.com /corporate-governance/.

CONFLICT OF INTEREST POLICY

The Conflict of Interest Policy was adopted and approved by the Board. It aims to protect the business of the Company and identifies situation in which employees, the Board and agent of the Company may have the opportunity to advance their own personal interests with or against the interest of the Company that presents potential conflict of interest and to assure that the conflict of interest is eliminated or, where appropriate, that internal controls are implemented, or disclosure is made to mitigate the effect of the conflict of interest.

The Conflict of Interest Policy is made available for reference on the Company's website at https://cengild.com/corporate-governance/.

ANTI-BRIBERY AND CORRUPTION AND WHISTLEBLOWING POLICY

As part of the Board's focus area on corporate governance, the Company is committed to upholding the highest standards of integrity, transparency and accountability in the conduct of its business and operations. The following policies have been adopted by the Board to promote sound corporate governance practices within the Company and across the Group:

(a) Anti-Bribery and Corruption Policy

The Group is committed to conduct its business in an ethical and honest manner, and to implement and enforce a system that ensures corrupt gratification is prevented. The Group has adopted a zero-tolerance approach against all forms of bribery and corrupt gratification and its associated activities.

The Board and top-level management are committed to acting professionally, fairly and with integrity in all of the Group's business, in whichever country we operate.

This Anti-Bribery and Corruption Policy set out the responsibilities of the Group and those who work for the Group to observe and uphold the Group's zero-tolerance position on "Bribery and Corruption".

The Anti-Bribery and Corruption Policy is made available for reference in the Company's website at https://cengild.com/corporate-governance/.

(b) Whistleblowing Policy

The Company adopts Whistleblowing Policy which serves as the guidelines for managing improper conduct within the Group and provides a channel of communication to encourage the report of any misconduct so that appropriate actions can be taken to resolve these issues.

The Term of Reference for Whistleblowing Policy will be periodically reviewed and are available on the Company's corporate website, https://cengild.com/corporate-governance/.

CORPORATE GOVERNANCE OVERVIEW STATEMENT
(CONT'D)

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

A. BOARD RESPONSIBILITIES (CONT'D)

COMPANY SECRETARIES

The Board is supported by two (2) qualified and competent Company Secretaries, Mr. Khaw Teik Thye and Ms. Chong Lay Kim, both of whom are qualified to act as Company Secretary pursuant to Section 235(2) of the Companies Act 2016.

The Directors have ready and unrestricted access to the advice and services of the Company Secretaries to enable them to discharge their duties and responsibilities effectively. The Board is regularly updated and advised by the Company Secretaries on new statutory and regulatory requirements, as well as the implications of such requirements for the Group and the Directors in relation to their duties and responsibilities.

The Company Secretaries ensure that the deliberations and decisions made at Board and Board Committee meetings are documented and subsequently communicated to the relevant Management for appropriate action.

B. BOARD COMPOSITION

BOARD COMPOSITION, INDEPENDENCE AND DIVERSITY

The Board currently comprises of four (4) Directors, consisting of two (2) Independent Non-Executive Directors, one (1) Executive Chairman and one (1) Executive Director. The Board currently has one (1) female director, namely Dr. Azrina Binti Abu Bakar.

The Board composition complies with the requirements of ACE LR, which stipulates that at least two (2) Directors or one-third (1/3) of the Board, whichever is higher, must be Independent Directors. The Board also complies with the MCCG, which recommends that at least half of the Board comprise Independent Directors.

The Independent Directors are independent of management and are able to provide effective checks and balances in Board deliberations and decision-making.

None of the Independent Directors has served on the Board for more than nine (9) consecutive years, as the Company was listed on 18 April 2022. Nevertheless, the Company has adopted a policy on the tenure of Independent Directors, which forms part of the Board Charter. Should the Board propose to retain an Independent Director whose tenure exceeds the term of nine (9) years, the Company will seek shareholders' approval.

The Board recognises the importance of diversity in terms of skills, experience, age, cultural background and gender to promote a broad range of perspectives and support the Company's growth. The Board supports the gender diversity recommendations under MCCG, with the NC responsible for overseeing diversity policies and recommending suitable candidates. The Board aims to achieve 30% women Directors in line with Practice 5.9 of the MCCG.

BOARD COMMITTEES

To assist the Board in effectively overseeing the Company's operation and discharging its duties, the following Board Committees have been established:

(a) Audit and Risk Management Committee ("**ARMC**");
(b) Nominating Committee ("**NC**");
(c) Remuneration Committee ("**RC**"); and
(d) Long Term Incentive Plan Committee ("**LTIPC**").

Apart from the above-mentioned Board Committees, the Board may from time to time establish other Board Committees to assist the Board in discharging its responsibilities more effectively.

These Board Committees do not make decision on behalf of the Board. Each Board Committee will have the authority to examine particular issues within its terms of reference and make the necessary recommendations to the Board for its consideration and decision making.

The duties and powers delegated to these Board Committees are set out in the Terms of Reference of each Board Committee as approved by the Board. The Terms of Reference of each Board Committee is available on the Company's website at https://cengild.com/corporate-governance/.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

(CONT'D)

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

B. BOARD COMPOSITION

NOMINATING COMMITTEE

The Company's NC comprises two (2) members, all of whom are Independent Non-Executive Directors. The composition of the NC is as follows:

Chairperson: Dr. Azrina Binti Abu Bakar
Members: Dr. Chong Su-Lin (Resigned on 21 September 2026)
Dr. Eddy Yap Tat Hiung

The composition, authority, duties and responsibilities of the NC are set out in its Terms of Reference, which can be accessed through the Company's website at, https://cengild.com/corporate-governance/.

The Board delegates to the NC the responsibility of making recommendations on potential candidates for the appointment as Directors or members of senior management. The NC is responsible for ensuring that the appointment process is transparent merit based and aligned with the Company's requirements.

Under the provision of the Company's Constitution, one-third (1/3) of the Directors for the time being, or if their number if not three (3) or a multiple of three (3), then the number nearest to one-third (1/3), shall retire from office at the conclusion of the Annual General Meeting in every year provided always that all Directors shall retire from office once at least in each three (3) years, but shall be eligible for re-election.

The NC is also responsible to review annually the effectiveness of the Board and Board Committees as well as the performance of individual Directors. The criteria for the evaluation are guided by the Corporate Governance Guide issued by Bursa Malaysia Berhad.

During the FYE 2026, the NC conducted two (2) meetings. Some activities carried out by the NC in discharging its duties were as below:

- Reviewed and assessed the mix of skills, experience and size of the Board;
- Reviewed and assessed the performance and effectiveness of the Board as a whole, Board Committees and the performance of each Director for the financial year ended 30 June 2026;
- Reviewed and assessed the performance and effectiveness of the Key Senior Management for the financial year ended 30 June 2026;
- Reviewed and assessed the independence of the Independent Non-Executive Directors;
- Reviewed and assessed the terms of office and performance of the ARMC and each of its members to determine such ARMC and members have carried out their duties in accordance with their terms of reference;
- Reviewed and recommended the re-election of Directors at the fifth Annual General Meeting of the Company held on 28 November 2025; and
- Assessed the training needs of each Director;

Based on the Directors' Fit and Proper Policy, the NC would assess any appointment of new Directors as well as Directors who are seeking for re-election of the Company and its group of subsidiaries, taking into account the following fit and proper criteria and declarations made by each individual candidate or Director:

- Character and integrity, which would be assessed on probity, personal integrity, financial integrity and reputation;
- Experience and competence, which would be assessed on qualifications, training and skills, relevant experience and expertise, and relevant past performance or track record; and
- Time commitment, which would be assessed on ability to discharge role having regard to other commitments, and participation and contribution in the board or track record (applicable to re-election of existing Directors only).

The performance of the Board and individual Directors would be assessed annually by the NC via a Board Effectiveness Evaluation ("BEE") exercise. During the financial year, the NC conducted the BEE exercise internally and facilitated by the Company Secretary. Directors are assessed based on the following:-

- Board Assessment Form;
- Board Committee's Assessment Form;
- Individual Director Self and Peer Evaluation Form;

CORPORATE GOVERNANCE OVERVIEW STATEMENT
(CONT'D)

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

B. BOARD COMPOSITION (CONT'D)

NOMINATING COMMITTEE (CONT'D)

- ARMC's Self and Peer Evaluation Form;
- Mix of skills and experience of the Board; and
- Declaration of Independence.

The process of the BEE exercise is summarized as follows:

1. The Company Secretary circulates questionnaires for each Director's completion.
2. Upon receiving the complete questionnaires, the responses are compiled and summarized for the NC.
3. The NC reviews and assesses the results of the BEE exercise and the Chairman of the NC reports the NC's views and recommendations to the Board for consideration and approval.

LONG TERM INCENTIVE PLAN COMMITTEE ("LTIPC")

The Company's LTIPC comprises two (2) members, all of whom are Independent Non-Executive Directors. The composition of the LTIPC is as follows:

Chairman: Dr. Eddy Yap Tat Hiung
Members: Dr. Chong Su-Lin (Resigned on 21 September 2026)
Dr. Azrina Binti Abu Bakar

The primary function of the LTIPC is to provide assistance to the Board in implementing and administering of the Long-Term Incentive Plan (**"LTIP"**) of the Group. Currently the LTIP consists of two (2) plans which are Executive Share Option Scheme (**"ESOS"**) and Executive Share Grant Scheme (**"ESGS"**).

The composition, authority, duties and responsibilities of the LTIPC are set out in its Terms of Reference which can be accessed through the Company's website at https://cengild.com/corporate-governance/.

The role of the LTIPC is to administer the ESOS and ESGS as stated in the By-Laws and the powers and duties conferred upon by the Board.

During FYE 2026, the LTIPC conducted one (1) meeting. At the said meeting, the LTIPC had:
- Discussed and reviewed new allocation of ESOS.

REMUNERATION COMMITTEE

The Company's RC comprises two (2) members, all of whom are Independent Non-Executive Directors. The composition of the RC is as follows:

Chairperson: Dr. Chong Su-Lin (Resigned on 21 September 2026)
Members: Dr. Eddy Yap Tat Hiung
Dr. Azrina Binti Abu Bakar

The primary function of the RC is to develop a remuneration package that is competitive and in line with the current market practice to attract, retain and reward talented Directors and senior management, and is aligned with the Group's strategy. The remuneration package is determined by taking into account the short-term and long-term objectives and growth of the Group.

The composition, authority, duties and responsibilities of the RC are set out in its Terms of Reference which can be accessed through the Company's website at https://cengild.com/corporate-governance/.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

(CONT'D)

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

B. BOARD COMPOSITION (CONT'D)

REMUNERATION COMMITTEE (CONT'D)

During FYE 2026, the RC conducted three (3) meetings. At the said meetings, the RC had:

- Reviewed and recommended the proposed Directors' fees and benefits to the Board for approval;
- Reviewed and recommended the Remuneration Policy and Procedures for Directors and Senior Management to the Board for approval; and
- Reviewed and proposed the remuneration package of the new appointment of CFO, Ms. Ava Wong Suik Hae.

The details of the remuneration of the Directors of the Company and the Group on a named basis for the FYE 2026 are as below:

DIRECTORS REMUNERATIONS

	Directors' Fees (RM'000)	Salaries, EPF and SOCSO (RM'000)	Bonuses, EPF and SOCSO (RM'000)	External Consultant Fee^ (RM'000)	Allowances (RM'000)	Benefit-in-kind (RM'000)	Total (RM'000)
Executive Directors (Group)							
Dato' Dr. Tan Huck Joo	-	3,000	1,357	441	-	-	4,798
Dr. Mohamed Akhtar Bin Mohamed Ditali Qureshi	-	950	422	528	-	-	1,900
Non-Executive Directors (Group)							
Dr. Chong Su-Lin (Resigned on 21 September 2026)	48	-	-	-	6	-	54
Dr. Azrina Binti Abu Bakar	48	-	-	-	6	-	54
Dr. Eddy Yap Tat Hiung	48	-	-	-	6	-	54

TOP 5 SENIOR MANAGEMENT REMUNERATION

Group	Remuneration (including EPF and SOCSO) (in bands of RM50,000)	External Consultant Fee^ (including EPF and SOCSO) (in bands of RM50,000)	Total (in bands of RM50,000)
	(RM)	(RM)	(RM)
Key Senior Management			
Dr. Ramesh K Gurunathan	1,050,001 - 1,100,000	400,001 - 450,000	1,500,001 - 1,550,000
Dr. Ong Siew Kuen	700,001 - 750,000	350,001 - 400,000	1,100,001 - 1,150,000
Dr. Mustafa Mohammed Taher	3,300,001 - 3,350,000	-	3,300,001 - 3,350,000
Ms. Stephanie Lee	900,001 - 950,000		900,001 - 950,000
Ms. Ava Wong (Appointed on 15 August 2025)	300,001 - 350,000	-	300,001 - 350,000

None of the above-mentioned Directors and Key Senior Management received any benefit-in-kind during the financial year under review other than allocated ESOS.

CORPORATE GOVERNANCE OVERVIEW STATEMENT
(CONT'D)

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

B. BOARD COMPOSITION (CONT'D)

TOP 5 SENIOR MANAGEMENT REMUNERATION (CONT'D)

^ The Group's employee consultants may perform consultation and undertake treatments for their patients in other medical centres, pursuant to the employment agreements and deeds of assignment they have entered into with Cengild Sdn Bhd, with effect from 1 September 2021:

(a) they will assign to the Group all the income earned by them in other medical centres; and

(b) the Group will pay them 80% of the income earned by them in other medical centres.

PRINCIPLE B: EFFECTIVE AUDIT AND RISK MANAGEMENT

A. AUDIT AND RISK MANAGEMENT COMMITTEE ("ARMC")

The ARMC currently comprises two (2) members, both of whom are Independent Non-Executive Directors, following the resignation of Dr. Chong Su-Lin on 21 September 2026. The Company has taken the necessary steps to address the non-compliance with Rule 15.09 of the ACE Market Listing Requirements and is in the process of ensuring that the composition of the ARMC complies with the applicable requirements by 21 December 2026.

The ARMC members possess a mix of skill, knowledge and appropriate level of expertise and experience to enable them to discharge their duties and responsibilities as set out in the Terms of Reference. Collectively the ARMC members are financially literate and able to understand, analyse and challenge matters under the purview of the ARMC including the financial reporting process.

The Terms of Reference of the ARMC is available on the Company's website, https://cengild.com/corporate-governance/.

During the FYE 2026, the ARMC had carried out an annual assessment of the independence and performance of the external auditors, Crowe Malaysia PLT, and was satisfied that the external auditors have been independent throughout their audit engagement. The ARMC has also met with the external auditors without the present of the Management during the financial year to discuss on any matters that the external auditors may wish to bring up to the attention of the ARMC.

B. RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK

The Board has overall responsibility for risk governance and ensures that Group management maintains an effective risk management and internal control framework.

The Board is well aware of the importance of a sound internal control and risk management framework in ensuring the operation runs smoothly and potential risks are mitigated. The Company has engaged Baker Tilly Monteiro Heng Governance Sdn Bhd, an independent internal audit firm ("**BTMHG**" or "**Internal Auditors**") to assist in formalizing the Group's risk management framework and provide assurance on the adequacy and integrity of the internal control system. The Internal Auditor report directly to the ARMC.

The ARMC is responsible for reviewing the risk management framework and internal control system and ensure that it aligns with the business objectives of the Group. The ARMC's roles include updating the Board on current major risks, potential risks identified, changes of risk profile and management action plans taken to manage those identified risks. The ARMC also reviews the clinical governance, quality framework and reports to ensure delivery of high quality and safe patient care across the Group in accordance with the appropriate standards. Annual assessment and periodic testing on the effectiveness of the risk management framework and internal control system are conducted, and the assessment results together with recommendations for improvements are reported to the Board.

Details on the key features of the risk management and internal control system together with its adequacy and effectiveness are described in the Statement on Risk Management and Internal Control.

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

A. COMMUNICATION WITH STAKEHOLDERS

The Company is committed in maintaining continuous and transparent communication with its stakeholders. Accordingly, the Board has established effective channels to keep the stakeholders informed of the Company's corporate information, governance policies and economic, environmental and social initiatives.

The Company has posted the following on the Company's website, https://www.cengild.com/, with the intention of building a communication channel between the Company with the stakeholders:

(a) Financial information submitted to Bursa Securities

The Company has all its financial information submitted to Bursa Securities posted on the Company's website and stakeholders may access the information from its website.

(b) Investor section which provides relevant corporate information

The Company's website consists of an Investor section dedicated to provide corporate information to the stakeholders such as general corporate information, directors' profile, and policies approved by the Board.

(c) General telephone number and email address

The general line number and general enquiry email address of the Company are provided for the stakeholders to send in any enquiries to the Company directly.

B. CONDUCT OF ANNUAL GENERAL MEETING ("AGM")

The Annual General Meeting ("**AGM**") serves as a principal forum for the Company to engage with shareholders, provide updates on the Company's performance and development, and seek shareholders' approval on the proposed resolutions.

The notice and agenda of the AGM, together with the proxy form are provided to the shareholders at least twenty-eight (28) days prior to the date of the AGM, allowing sufficient time for shareholders to consider the resolutions and make the necessary arrangement to attend the AGM or appoint proxy. The notice of AGM is also accompanied by explanatory notes on the proposed resolutions to facilitate informed decision-making by shareholders.

AUDIT AND RISK MANAGEMENT COMMITTEE REPORT

The Board of Directors ("**Board**") of the Cengild Medical Berhad ("**Cengild**" or "**the Company**") is pleased to present the Audit and Risk Management Committee ("**ARMC**") Report for the financial year ended 30 June 2026 ("**FYE 2026**").

AUDIT AND RISK MANAGEMENT COMMITTEE COMPOSITION

The **ARMC** comprises two (2) members, all of whom are Independent Non-Executive Directors. All of the Independent Non-Executive Directors satisfied the test of independence under the ACE Market Listing Requirements ("**ACE LR**") of Bursa Malaysia Securities Berhad ("**Bursa Securities**").

Following the resignation of an Audit and Risk Management Committee member subsequent to the financial year-end, the composition of the Audit and Risk Management Committee did not fully comply with the requirements of Rule 15.09 of the ACE Market Listing Requirements.

The Company has taken the necessary steps to address the non-compliance and is in the process of ensuring that the composition of the Audit and Risk Management Committee complies with the applicable requirements by 21 December 2026.

The present composition in the **ARMC** during the financial year under review are as follows:

Chairman: Dr. Eddy Yap Tat Hiung
Members: Dr. Chong Su-Lin (Resigned on 21 September 2026)
Dr. Azrina Binti Abu Bakar

The Chairman of ARMC, Dr. Eddy Yap Tat Hiung, is a Chartered Accountant of the Malaysian Institute of Accountants ("**MIA**").

ROLE AND RESPONSIBILITIES

The role and responsibilities of the ARMC are as follows:

Financial Reporting

(a) Review the quarterly results and the year-end financial statements of the Group, before submission to the Board for approval, focusing particularly on:
- Any changes in or implementation of major accounting policy changes;
- Any significant matters highlighted including financial reporting issues, significant judgement made by management, significant and unusual events or transactions and how these matters are addressed;
- Any significant adjustment arising from the audit;
- Any major judgmental areas and others;
- The going concern assumption;
- Whether significant contingent liabilities and commitments have been properly disclosed; and
- Compliance with accounting standards, regulatory and other legal requirements.

(b) Review and provide advice on whether the financial statements taken as a whole provide a true and fair view of the Company's financial position and performance; and

(c) Make enquiries to ascertain whether the financial statements are consistent with operational and other information known, where there are significant matters requiring judgement.

External Auditors

(a) Consider and recommend to the Board on the appointment or re-appointment of external auditors and to fix their fees (audit and non-audit), after assessing their independence and capabilities as well as the effectiveness of the external audit process;

(b) Review and report the re-appointment or resignation or removal of external auditors to the Board;

(c) Assess the suitability, objectivity and independence of the external auditors on an annual basis based on the policies and procedures that have been established and the annual performance evaluation of the external auditors undertaken by the Committee; and

AUDIT AND RISK MANAGEMENT COMMITTEE REPORT

(CONT'D)

ROLE AND RESPONSIBILITIES (CONT'D)

External Auditors (Cont'd)

(d) Review the audit plan, scope, nature, audit report, evaluation of the system of internal controls, assistance given by the employees to the external auditors, and external auditors' management letter and management's response to the Board.

Internal Audit

(a) review the adequacy of the scope, competency and resources of the internal audit function, and that it has the necessary authority to carry out its work;

(b) review the internal audit plan, programme, processes, and the reporting structure;

(c) review whether the internal audit function is carried out in accordance with a recognised tramework;

(d) review the findings of the internal auditor's reports, investigations undertaken and whether or not appropriate actions are taken by the management, based on the recommendations of the internal auditors;

(e) review the appraisal or assessment of the performance of the internal audit function on an annual basis; and

(f) review any special audits which the Committee deems necessary.

Related Party Transactions ("RPT"), Recurrent RPT ("RRPT") and Conflict of Interest

(a) Monitor, review and report to the Board any RPT, RRPT and conflict of interest situation that arose, persist or may arise within the Company or Group, any other transaction, procedures or code of conduct that raises questions of management integrity, and the measures taken to resolve, eliminate, or mitigate such conflicts of interest;

(b) In reviewing any RPT or RRPT, the committee shall review the terms thereof to determine whether such RPT or RRPT will be conducted at arm's length basis and on normal commercial terms in the ordinary course of business and on terms not more favourable to the related party than those generally available to the public and will not prejudice the shareholders or disadvantage to the Group;

(c) Determining whether the arrangement for the employee consultants to perform consultations and treatments in other medical centre are satisfactory, essential and favourable to the Group and is not detrimental to the shareholders; and

(d) To conduct a review on the declaration and all relevant documents pertaining to the arrangement for the employee consultants of the Group to perform consultations and treatments in other medical centres are satisfactory, essential and favourable to the Group, and to recommend the same to the Board for approval.

Risk Management

(a) Ensure that an appropriate risk reporting structure is established to facilitate reporting of risks to management and the Board;

(b) Oversee the Group's overall risk management framework and policies;

(c) Review and assess the adequacy and effectiveness of the risk management framework, policies and processes, which include identifying, managing, monitoring, treating and mitigating significant risks of the Group, and recommend for approval by the Board;

(d) Review and assess the risk appetite and risk tolerance for the Group;

(e) Review the regulatory and clinical compliance reports and any other reports within the purview of the ARMC;

(f) Review the significant risks identified and assess the mitigating actions put in place to manage these risks;

(g) Review the Statement on Risk Management and Internal Control for inclusion in the Company's Annual Report, and recommend for approval by the Board;

AUDIT AND RISK MANAGEMENT COMMITTEE REPORT
(CONT'D)

ROLE AND RESPONSIBILITIES (CONT'D)

Risk Management (Cont'd)

(h) Ensure the key risks are effectively managed in accordance with the Group's risk management policies and strategies;

(i) Review the adequacy of resources for managing the risk management framework;

(j) Review and deliberate reports on non-compliance findings by regulatory agencies;

(k) Carry out other responsibilities, functions or assignments as may be defined by the Board from time to time; and

(l) Has the right to call for ad-hoc or emergency meetings.

Others

(a) Review all financial related reports/statements as required by the ACE LR, for inclusion in the Annual Report;

(b) Verify allocation of units or options issued pursuant to the various incentive or retention schemes implemented by the Group (if any);

(c) Obtain regular updates from the management regarding compliance matters;

(d) Review findings, queries or investigation by the regulatory agencies (if any);

(e) Review and report to the Board on the status of compliance of the undertakings* by the employee consultants to the Group;

(f) Review the adequacy and appropriateness of corporate policies when necessary; and

(g) Carry out any other functions that may be agreed upon by the Committee or the Board.

Note: -

* Employee Consultants, under the existing employment contract shall not practise at other medical centres:

(i) after three (3) years from the date the Company is listed on the ACE Market of Bursa Securities; or

(ii) on full commencement of operations at the expanded area of the Group's existing medical centre,

whichever is the earlier, unless written approval from the Company has been obtained and the following conditions are met:

(i) Employee Consultants only consult and treat patients at other medical centre where such patients have other illnesses that require the attention of other specialists not available at the Group's medical centre; and

(ii) employee consultants shall not practise at other medical centres more than two (2) clinic sessions a week.

In view that the initial plan for expansion has changed, the Board had on 25 August 2025 agreed to release Employee Consultants from above clauses with condition that employee consultants sign letter of undertaking stated that they will not practice at other medical centres/hospitals upon full commencement of operations of the Centre at a stratified property located in Kuala Lumpur, unless written approval from Cengild has been obtained.

AUDIT AND RISK MANAGEMENT COMMITTEE REPORT

(CONT'D)

MEETING ATTENDANCE

Audit and Risk Management Committee Meeting	Numbers of Meetings Attended	Held
Independent Directors		
Dr. Eddy Yap Tat Hiung	5	5
Dr. Azrina Binti Abu Bakar	5	5
Dr. Chong Su-Lin (Resigned on 21 September 2026)	5	5

SUMMARY OF ACTIVITIES DURING THE FINANCIAL YEAR UNDER REVIEW

The main activities undertaken by ARMC during the financial year are as follows:

Financial reporting

(a) Reviewed the quarterly financial results of the Group and made recommendations to the Board of Directors ("Board") for approval. The reviews served to ensure that the Group's financial reporting and disclosure are in compliance with Bursa Securities ACE LR and applicable accounting standards in Malaysia;

(b) Reviewed and made the recommendation to the Board in respect of the annual audited financial statements of the Company and of the Group for the financial year ended 30 June 2025; and

(c) Reviewed and made the recommendation to the Board in respect of the proposed dividend after reviewing and considering the solvency test presented;

External Audit and re-appointment of External Auditors

(a) Reviewed the Audit Planning Memorandum with the External Auditors;

(b) Reviewed with the External Auditors, the results of their audit for the financial year ended 30 June 2025, and their audit report;

(c) Reviewed and recommended to the Board for approval, the fees for the audit and non-audit services for the financial year ended 30 June 2025;

(d) Assessed the suitability and independence of the External Auditors;

(e) Conducted private sessions with the External Auditors in the absence of the Executive Directors and Management to ensure there were no restrictions in the scope of their audit and there were no other significant matters to bring to the attention of the ARMC; and

(f) Reviewed and recommended to the Board to table at the Fifth Annual General Meeting the appointment or re-appointment of External Auditors, Crowe Malaysia PLT for the financial year ending 30 June 2026;

Internal Audit

(a) Reviewed with the Internal Auditors, the Internal Audit Plan to ensure adequacy of the scope and coverage of work for the financial year ended 30 June 2026 and financial year ending 30 June 2027;

(b) Reviewed and discussed on the internal audit reports with respect to the following business processes:
- Human Resources and Payroll Management (Follow-up Review);
- Information Technology General Controls and Risk Management Framework (Follow-up Review);
- Consignment Inventory;
- Fixed Assets Management; and
- Security, Health & Safety Management.

(c) Reviewed the effectiveness of audit process and the performance of the overall Internal Audit function.

AUDIT AND RISK MANAGEMENT COMMITTEE REPORT

(CONT'D)

SUMMARY OF ACTIVITIES DURING THE FINANCIAL YEAR UNDER REVIEW (CONT'D)

Related Party Transactions

(a) Reviewed and monitored the related party transactions of the Group and ensured that they were not more favorable to the related parties than those generally available to the public and complied with Bursa Securities ACE LR and will not be detrimental to the shareholders or disadvantage to the Group;

(b) Reviewed and ensured the Group has in place adequate procedures and processes to monitor, track and identify RRPTs in a timely and orderly manner;

(c) Reviewed the declaration and relevant documents pertaining to the arrangement for the employee consultants to perform consultations and treatments in other medical centres to ensure that the arrangement is satisfactory, essential and favorable to the Group and not detrimental to the shareholders, and recommended to the Board for approval; and

(d) Received the update on the draft Circular to Shareholders in relation to the Proposed New Shareholders' Mandate for Recurrent Related Party Transactions of a Revenue or Trading Nature.

Risk Management

(a) Reviewed the risk management framework, policies and procedures, which include identifying, managing, monitoring, treating and mitigating significant risks of the Group, and recommend for approval by the Board;

(b) Reviewed the adequacy of resources for managing the risk management framework;

(c) Reviewed the content of the Risk Management Standard Operating Procedures;

(d) Reviewed the Balanced Scorecard;

(e) Reviewed the Risk Register and received the updated on the Hospital incident and Case review; and

(f) Reviewed the Statement on Risk Management and Internal Control for inclusion in the Company's Annual Report;

Other activities

(a) Reviewed and recommended more precise Delegation of Duty by segregating authority limits between the operating companies and the listed entity to provide more clarity regarding the designated approving authority.

(b) Reviewed and recommended to the Board for approval, the Corporate Governance Overview Statement, Audit and Risk Management Committee Report, and Statement on Risk Management and Internal Control for inclusion in the Annual Report 2025;

(c) Reviewed and recommended to the Board for approval, the draft Corporate Governance Report; and

(d) Discussed on the corporate calendar for FYE 2026.

The ARMC Report was approved by the Board of Directors on 6 October 2026.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

INTRODUCTION

The Board of Directors ("**Board**") of Cengild Medical Berhad ("**Cengild**" or "**the Company**") is pleased to present the Statement of Risk Management and Internal Control ("Statement") in compliance with Rule 15.26(b) of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("**Bursa Securities**"), the relevant principles and practices of the Malaysian Code on Corporate Governance 2021 ("**MCCG 2021**") and the Statement on Risk Management and Internal Control: Guidelines for Directors of Listed Issuers and SORMIC GUIDE 2025.

This Statement outlines the nature and scope of risk management and internal control systems of Cengild and its subsidiaries (hereinafter referred to as "**the Group**") for the financial year ended 30 June 2026 ("**FYE 2026**") and up to the date of approval of this Statement for inclusion in the Annual Report.

ROLES AND RESPONSIBILITIES OF THE BOARD

The Board acknowledges its overall responsibility in establishing and maintaining a sound risk management framework and internal control system. The Board recognises that the continuous review of the effectiveness, adequacy and integrity of the risk management framework and internal control system in a dynamic business environment is fundamental to the Group's governance framework and is essential to safeguarding shareholders' investments and the Group's assets.

The Board's focus on effective risk oversight is crucial to setting the appropriate tone and culture for effective risk management and internal control. Hence, to discharge its oversight roles and responsibilities more effectively, the Board has authorised the Audit and Risk Management Committee, to review the Company's risk management framework, policies and processes and staff responsibilities and to assess whether they provide reasonable assurance that the principal risks can be mitigated with the implementation of appropriate internal controls and / or mitigation measures.

The Board acknowledges that the Group's internal control covers risk assessment, financial, operational, environmental and compliance control. The Board recognises that all internal control system have inherent limitations, including the risk of human error, changes in regulatory requirement, operational complexities and emerging risk. However, In view of inherent limitations of internal controls, the framework is design to manage rather than eliminate the risk of failure to achieve Group's Objective. Accordingly, the system of internal control can only provide the reasonable, not absolute assurance against material misstatement loses and fraud.

RISK MANAGEMENT FRAMEWORK

Risk management is an integral part of the Group's business strategy and is embedded in is day-to-day operations to ensure patient safety and support sustainable long-term growth and profitability. Effective risk management remains the responsibility and accountability of the entire Group.

The Board is supported by the Audit and Risk Management Committee ("**ARMC**") to ensure that an appropriate risk reporting structure is established to facilitate the timely reporting and escalation of key risks to management and the Board.

The key roles and responsibilities of the ARMC are set out in the Terms of Reference, as follows:

The ARMC shall:

i. Have oversight of the integrity of the Group's accounting and financial reporting;
ii. Evaluate the performance of internal auditors and external auditors;
iii. Enhance the effectiveness and independence of both the external and internal auditors' functions through active participation in audit process;
iv. Oversee the effectiveness of the systems of internal controls and risk management framework and policies: such policies include the proposal to the Board of the risk appetite of the Group, and ensuring that operating processes operate within this risk appetite threshold; and
v. Ensure that proper processes and procedures are in place to comply with relevant laws, rules and regulations, directives and guidelines established by the relevant regulatory bodies of Malaysia.

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

RISK MANAGEMENT FRAMEWORK (CONT'D)

The Senior Manager of Total Quality Management has been appointed to co-ordinate, facilitate and monitor the implementation of risk management activities across all operations within the Group. The Enterprise Risk Management ("**ERM**") Framework to be formalised by the Group encompasses the following risk management processes as depicted in the diagram below:



The Group recognises that Enterprise Risk Management (ERM) is a proactive management system for anticipating emerging risks and putting in place pre-emptive action plans so that the effect of uncertainties on fulfilling business goals and objectives are minimised. ESG and other sustainability-related risks, including those arising from environmental, social, governance, and climate considerations, are incorporated into the Group's ERM process to support long-term resilience and sustainable value creation.

The Group has in place a Risk Management Standard Operating Procedure which is consistent with the definition of an 'appropriate framework' in Standard ISO 31000:2018 Risk Management – Guidelines.

INTERNAL CONTROL SYSTEM

Internal control system is embedded into various day-to-day operational policies and procedures of business segments across the Group to ensure that the Group's business is being managed effectively and sustainably.
Key elements of the Group's internal control system include:

i) The Board of Directors and the respective Board Committees meet regularly to review business plans and business strategies, and the Group's performance from financial and operational perspectives;

ii) Expected integrity and ethical behaviours from the Directors and employees are incorporated in the Code of Conduct and Ethics. Ethical practices throughout the Group are further enhanced with the formalisation of Anti-Bribery and Anti-Corruption Policy and Whistleblowing Policy to prevent and better manage bribery risks and conflict of interest;

iii) Financial performance is measured against approved annual budgets and financial forecasts of the Group to identify significant variances for prompt actions to be taken;

iv) Formalisation of other high-level Policies such as Personal Data Protection Act Policy, Succession Plan Policy, Emergency Evacuation Policy;

v) A well-defined organisation structure with clear reporting line and appropriate segregation of duties and accountabilities;

vi) Establishment of Discretionary Authority Limits for clear delegation of authority limit that governs decision-making powers to act on behalf of the Group and limits to those power;

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

(CONT'D)

INTERNAL CONTROL SYSTEM (CONT'D)

vii) Formalisation of Standard Operating Procedures ("**SOP**") on key functions and / or processes to ensure the uniformity, continuity and consistency of business process and practices within the Group;

viii) Establishment of Compliance Monitoring Framework to ensure the Group conducts its business in compliance with the law, regulations; and

ix) Periodic management review meetings to discuss key operational and management issues.

The Group's risk monitoring arrangements incorporate the hospital balance score card (BSC), incident reporting, potential medico legal risk, regulatory reporting, and Environmental, Social & Governance reporting. These mechanisms are recognise by the Board as core sources of information supporting oversight of clinical, operational, legal, regulatory and sustainability risks. Performance is monitored against established targets, while supporting reports provide visibility over significant incidents, potential risk exposure, regulatory compliance, and sustainability performance. Significant findings are reviewed by the relevant committee and Management. Matters requiring further oversight are escalated through the Group's Governance Structure according to their significance. The Group continues to refine the integration of performance indicators, risk reporting, and control assurance, with attention to emerging risk. The Group risk management and internal control arrangement are subject to ongoing review to support their continued relevance to its operations and risk profile. Continuous improvement remains and integral part of Group's commitment to sound governance, patient safety, regulatory compliance and sustainable growth.

The Group uses key performance indicators ("KPIs") and key risk indicators ("KRIs") to monitor performance and track exposure to key clinical and operational risks. KPIs include compliance with patient safety controls, infection prevention practices, and timely notification of critical results. Findings inform risk assessment, corrective actions and measures to strengthen clinical governance and patient safety. KRIs include serious reportable events, infection rates exceeding established limits, significant regulatory breaches, and recurring incidents. These indicators are assessed against established targets escalated to the relevant committees and Management for review and remedial action. The results support reporting to the Board on changes in risk exposure and the effectiveness of related controls.

The Group also reviews emerging and forward-looking risks that may affect patient safety, regulatory compliance and continuity of hospital services. Areas considered include changes in regulatory requirements, workforce capacity, cybersecurity and patient data protection, evolving clinical services, and operational readiness for the transition to the new hospital. Relevant KPIs and KRIs are reviewed and refined to provide early warning of changes in risk exposure. Identified risks are assessed through the risk-register review process, with mitigating measures and significant matters escalated to Management and the relevant Board committee.

Sustainability and ESG Risk Management

Material sustainability and environmental, social and governance ("ESG") risks are identified, assessed and monitored within the Group's overall risk management and internal control framework. These risks are reflected in relevant risk registers, mitigation plans and reporting processes, with designated owners responsible for monitoring risk exposure and implementing controls. Relevant sustainability indicators support the identification of emerging risks and reporting to Management and the relevant Board committee.

Controls over Sustainability Reporting

The Group's controls over sustainability reporting data and ESG information include defined data ownership, consistent reporting methodologies, retention of supporting records, validation against source documentation, and Management review before disclosure. These controls are designed to support the accuracy, completeness, consistency and traceability of reported information.

Identified data discrepancies, reporting limitations and control weaknesses are assessed and addressed through corrective actions. Significant matters are escalated through the Group's governance structure. The Group continues to strengthen data collection and review processes to improve the reliability of sustainability disclosures.

The Group's internal control system is aligned with the recognised COSO Internal Control—Integrated Framework, covering its five components: control environment, risk assessment, control activities, information and communication, and monitoring activities. The underlying principles are applied in a manner proportionate to the Group's size, operational complexity and risk profile, including clinical, financial, regulatory, sustainability and emerging risks.

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

INTERNAL CONTROL SYSTEM (CONT'D)

Controls over Sustainability Reporting (Cont'd)

These components are supported by defined governance responsibilities, risk assessment processes, documented policies and procedures, established reporting and escalation channels, and ongoing monitoring of control effectiveness. Identified weaknesses are assigned to responsible owners for corrective action and follow-up.

INTERNAL AUDIT FUNCTION

The Board shall ensure and maintain independence of the risk and internal control environment in compliance with Rule 15.27(1) of ACE Market Listing Requirements of Bursa Securities. Therefore, the Group has appointed Baker Tilly Monteiro Heng Governance Sdn Bhd ("**BTMHG**" or "**Internal Auditor**") as the outsourced internal auditor to assist both the Board and Audit and Risk Management Committee ("**ARMC**") by conducting independent internal audit review on the adequacy, efficiency and effectiveness of the Group's internal control system. The Internal Auditor is independent of Management and free from any relationships that could impair objectivity. The Internal Auditor reports directly to the ARMC and carry out internal audit work based on a risk-based annual internal audit plan reviewed and approved by the ARMC.

The Internal Auditor uses the Committee of Sponsoring Organisation of the Treadway Commission - Internal Control ("**COSO – IC**") Integrated Framework as a basis for evaluating the effectiveness of the internal control system. The Internal Auditor also refers to the International Professional Practices Framework ("**IPPF**") during the audit reviews. The Internal Auditor shall highlight any key area of weakness in the risks and internal control management system of the Group to the ARMC and make recommendation on the remedial action to be taken to address the areas of weaknesses. The internal audit findings which include audit recommendations shall be highlighted for the reviews and recommendations of the ARMC for implementation. In addition, the Internal Auditor shall perform follow-up review on previously reported internal audit findings and provide an update to the ARMC on the status of implementation.

During the FYE 2026, internal audit work was carried out in accordance with the risk assessment based internal audit plan that was reviewed and approved by the ARMC on 26 May 2025. The internal audit during the year reviewed, identified areas of risk and evaluated the efficiency and effectiveness of internal controls that are in place with respect to the following business processes:

Description of Business Processes	FYE 2025	FYE 2026
i. Environmental, Social & Governance Review	Aug 2024	
ii. Information Technology General Controls	Nov 2024	
iii. Risk Management Framework Review	Nov 2024	
iv. Consignment Inventory Review		Aug 2025
v. Fixed Assets Management		Nov 2025
vi. Security, Health & Safety Management		Nov 2025

** month/year represent Internal Audit conducted for each business process.*

Based on the internal audit reviews conducted, no noted weaknesses resulted in any material losses, contingencies or uncertainties that would require separate disclosure in this report.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

(CONT'D)

REVIEW OF THE STATEMENT BY EXTERNAL AUDITOR

This Statement on Risk Management and Internal Control has been reviewed by our external auditor in accordance with Rule 15.23 of ACE Market Listing Requirements of Bursa Securities for FYE 2026.

Their limited assurance review was performed in accordance with the Audit and Assurance Practice Guide ("**AAPG**") 3 issued by the Malaysian Institute of Accountants. AAPG 3 does not require the external auditor to form an opinion on the adequacy and effectiveness of the risk management and internal control system of the Group.

Based on their review, the external auditor has reported to the Board that nothing had come to their attention that causes them to believe that this Statement is not prepared, in all material aspects, in accordance with the disclosures required under Paragraphs 41 and 42 of the Statement on Risk Management and Internal Control: Guidelines for Directors of Listed Issuers and Practice 10.1 and Practice 10.2 of MCCG 2021, nor that this Statement is factually incorrect.

CONCLUSION

During the financial year under review up to the date of approval of this Statement for inclusion in the Annual Report, the Board remains committed to ensure that risk management is embedded in the Group's activities and the internal controls have been duly assessed throughout the period.

There were no significant internal control deficiencies or weaknesses that have resulted in material losses or contingencies that would require separate disclosure in the Group's Annual Report. The Group's risk management and internal controls systems do not apply to the associate companies and joint ventures.

The Board has also received assurance from the GCEO and CFO that the Company's risk management and internal control system is operating adequately and effectively, in all material aspects, based on the risk management and internal control system of the Company.

This Statement has been tabled and approved by the Board on 6 October 2026.

ADDITIONAL COMPLIANCE INFORMATION

1. Audit and Non-Audit Fees

During the financial year ended 30 June 2026 ("**FYE 2026**"), the amount for audit and non-audit fees payable by the Group were RM166,000 and RM6,000 respectively.

The non-audit fees paid or payable to the external auditors, or a firm or corporation affiliated to the auditors' firm by the Company during the FYE 2026 were RM6,000. The non-audit fees were in relation to the service rendered for the review of Statement of Risk Management and Internal Control.

2. Material Contracts

During the FYE 2026, there was no material contract entered into by the Company or its subsidiaries involving Directors and major shareholders.

3. Material Contracts relating to Loans

During the FYE 2026, there was no material contract relating to loans entered into by the Company or its subsidiaries involving Directors and major shareholders.

4. Recurring Related Party Transactions

The RRPTs of the Group have been entered into in the normal course of business. The aggregate value of the RRPTs from 31 October 2025 to 30 September 2026 are as follows:

Related Party	Relationship	Nature of transactions	RM
Dato' Dr. Tan Huck Joo	Interested Director and major shareholder	External Consultant Fee	493,978
Dr. Mohamed Akhtar Bin Mohamed Ditali Qureshi	Interested Director	External Consultant Fee	647,726

The Company will seek shareholders' approval for new shareholders' mandate for the recurrent related party transactions at the upcoming 6th Annual General Meeting to be convened on 27 November 2026.

5. Utilisation of Proceeds

(i) Initial Public Offering

The status of the utilisation of proceeds raised from the IPO of RM72.20 million and the variation of the use of proceeds is as follows:

ADDITIONAL COMPLIANCE INFORMATION

(CONT'D)

5. Utilisation of Proceeds (Cont'd)

(i) Initial Public Offering (Cont'd)

	(A)	**(B)**	**(C) = (A) - (B)**						
Details of utilisation	**Original intention for utilisation**	**Actual utilisation as at 29 December 2023**	**Balance of proceeds as at 29 December 2023**	**Variation**	**Balance of proceeds after variation**	**Actual utilisation from 29 December 2023 to 30 June 2026**	**Balance of proceeds as at 30 June 2026**	**Original timeframe for utilisation of proceeds**	**Revised timeframe for utilisation of proceeds**
Expansion of existing medical centre	13,000	(3,092)	9,908	(9,908)	-	-	-	Within 36 months from the Listing Date	-
Establishing new medical centres	37,100	-	37,100	(37,100)	-	-	-	Within 36 months from the Listing Date	-
Purchase of new medical equipment	-	-	-	18,550[2]	18,550	-	18,550	-	Within 36 months from the unconditional date of the sale and purchase agreement
Acquisition of new stratified property forming part of a purpose-built private medical centre	-	-	-	36,258	36,258	(36,258)	-	-	Within 36 months from the unconditional date of the sale and purchase agreement
Working capital	17,404	(4,153)	13,251	(7,800)	5,654[1]	(5,654)[3]	-	Within 24 months from the Listing Date	Within 48 months from the Listing Date
Defraying the listing expenses	4,700	(4,497)	203[1]	-	-	-	-	Within 1 month from the Listing Date	-
Total	**72,204**	**(11,742)**	**60,462**	-	**60,462**	**(41,912)**	**18,550**		

Notes:

(1) The balance proceeds from listing expenses of RM203,000 will be re-allocated for working capital purposes.

(2) The Board had on 28 November 2025 announced the second variation of the unutilised IPO Proceeds earmarked for the establishment of new medical centres amounting to RM18.55 million to finance the purchase of medical equipment within 36 months from the unconditional date of the Sale and Purchase Agreement for the Acquisition and second extension of time for the use of IPO Proceeds.

(3) The Board had on 8 May 2026 announced the reallocation of the entire remaining balance of working capital to general working capital purposes, comprising mainly administrative and operational expenses to support the Group's day-to-day business operations.

ADDITIONAL COMPLIANCE INFORMATION
(CONT'D)

5. Utilisation of Proceeds (Cont'd)

As at 30 June 2026, we have utilised RM41.91 million from the total IPO Proceeds and the remaining balance of RM18.55 million has yet to be utilised.

(ii) Strategic Equity Participation Plan

UOB Kay Hian (M) Sdn Bhd had, on 7 September 2026, on behalf of the Board of Directors announced that Cengild Medical Berhad ("Cengild Medical") proposes to undertake a Strategic Equity Participation Plan through placement of up to 16,658,252 new ordinary shares ("Placement Shares"), representing up to 2% of the total number of issued shares of Cengild Medical to the eligible medical consultants. Please refer to the announcement dated 7 September 2026 for further details of the Strategic Equity Participation Plan.

Bursa Securities had on 25 September 2026 approved the listing of and quotation for up to 16,658,252 Placement Shares to be issued pursuant to the Strategic Equity Participation Plan on the ACE Market of Bursa Securities with conditions, further details of which are set out in the announcement dated 28 September 2026.

As of the date of this Annual Report, the Strategic Equity Participation Plan is yet to be implemented, hence no proceeds have been raised through the Strategic Equity Participation Plan.

6. Disclosure of Financial Data for Shariah Screening

Pursuant to Rule 9.25A of the ACE Market Listing Requirements, below are the financial data that are relevant for purpose of Shariah screening by the Shariah Advisory Council of the Securities Commission Malaysia. These include financial data on Shariah non-permissible income arising from the Group's business activities and interest-based financial position.

a) Group Total Income and Total Assets

		Group	
Total Income	**Remarks**	**2026 (RM'000)**	**2025 (RM'000)**
Revenue		73,207	79,995
Other income Other	income except for interest income	945	1,074
Interest/Finance Income		2,014	3,138
Share of profit of associates		759	445
Share of profit of ventures		24	23
Total		**76,949**	**84,675**
Total Assets		**224,243**	**180,489**

ADDITIONAL COMPLIANCE INFORMATION
(CONT'D)

6. Disclosure of Financial Data for Shariah Screening (Cont'd)

b) Business Activities

Shariah Non-Compliant Activities	Remarks	Group 2026 (RM'000)	Group 2025 (RM'000)
Interest Income	Conventional	209	554

c) Component of Financial Position

i. Cash Component

Islamic Account/Instruments	Remarks	Group 2026 (RM'000)	Group 2025 (RM'000)
Cash at bank (exclude cash in hand)		2,356	10,344
Deposit with licensed bank		25,240	56,270
Total		**27,596**	**66,614**

Conventional Account/Instruments	Remarks	Group 2026 (RM'000)	Group 2025 (RM'000)
Cash at bank (exclude cash in hand)		5,031	1,448
Deposit with licensed bank		15,000	16,371
Total		**20,031**	**17,819**

ii. Debt Component

Islamic Financing	Remarks	Group 2026 (RM'000)	Group 2025 (RM'000)
Non-Current			
Term Financing		83,655	42,819

DIRECTORS' RESPONSIBILITY STATEMENT

DIRECTORS' RESPONSIBILITY STATEMENT

The Board is responsible for ensuring that the financial statements are properly drawn up in accordance with the Malaysian Financial Reporting Standards, International Financial Reporting Standards, and the requirements of the Companies Act 2016 so as to give a true and fair view of the financial position of our Group and of our Company as at the end of the financial year and of the financial performance and cash flows for the financial year then ended.

In preparing these financial statements, the Board has considered the following:

(i) Applied appropriate accounting policies consistently;

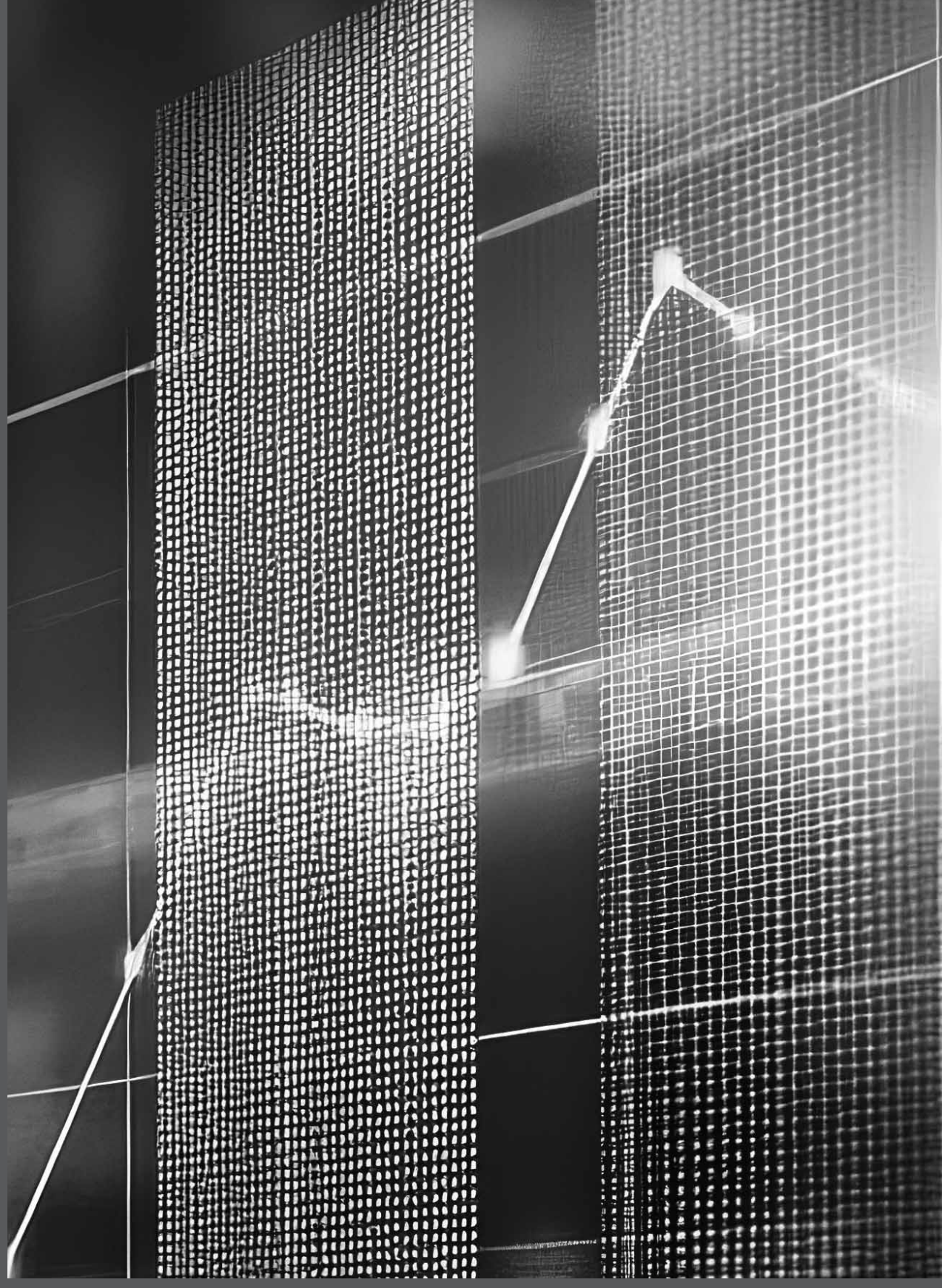
(ii) Made judgements and estimations that were reasonable and prudent; and

(iii) Ensured compliance with applicable approved financial reporting standards in Malaysia and the financial statements were prepared on a going concern basis.

The Board is responsible for ensuring that our Group and our Company maintain proper and adequate accounting records which disclose the financial position of our Group and of our Company with reasonable accuracy to ensure compliance with the provisions of the Companies Act 2016.

The Board is also responsible to take all reasonable steps to safeguard the assets of our Group and of our Company to prevent and detect fraud and other irregularities.

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DIRECTORS' REPORT

The directors hereby submit their report and the audited financial statements of the Group and of the Company for the financial year ended 30 June 2026.

PRINCIPAL ACTIVITIES

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

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

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

RESULTS

	The Group RM	The Company RM
Profit after taxation for the financial year:	11,469,147	6,436,219
Attributable to:- Owners of the Company:	11,469,147	6,436,219

DIVIDENDS

Dividends paid or declared by the Company since 30 June 2025 are as follows:-

	RM
In respect of the financial year ended 30 June 2025 An interim dividend of 0.37 sen per ordinary share, paid on 7 October 2025	3,081,776
In respect of the financial year ended 30 June 2026 An interim dividend of 0.33 sen per ordinary share, paid on 13 March 2026	2,748,612
	5,830,388

On 24 August 2026, the Company declared an interim dividend of 0.03 sen per ordinary share amounting to RM249,874 in respect of the current financial year, paid on 5 October 2026, to shareholders whose names appeared in the record of depositors on 14 September 2026. The financial statements for the current financial year do not reflect this interim dividend. Such dividend will be accounted for in equity as an appropriation of retained profits in the financial year ending 30 June 2027.

RESERVES AND PROVISIONS

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

DIRECTORS' REPORT
(CONT'D)

ISSUES OF SHARES AND DEBENTURES

During the financial year:-

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

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

OPTIONS GRANTED OVER UNISSUED SHARES

During the financial year, no options were granted by the Company to any person to take up any unissued shares in the Company except for the share options granted pursuant to the Company's Long Term Incentive Plan below.

LONG TERM INCENTIVE PLAN

The Long Term Incentive Plan ("LTIP") of the Company is governed by the LTIP By-Laws and was approved by the shareholders on 15 April 2022. The LTIP is to be in force for a period of 5 years effective from 15 April 2022. On 1 July 2025, the LTIP has been extended for another 5 years, expiring on 14 April 2032.

The main features of the LTIP are as follows:-

(i) Eligible persons are employees and/or directors of the Group, save for companies which are dormant, who have been confirmed in the employment of the Group;

(ii) The maximum number of new ordinary shares of the Company, which may be available under the scheme, shall not exceed in aggregate 10%, or any such amount or percentage as may be permitted by the relevant authorities of the issued and paid-up share capital of the Company at any one time during the existence of the LTIP;

(iii) The option price shall be determined by the Option Committee based on the 5-day weighted average market price of ordinary shares of the Company immediately preceding the offer date of the option, with a discount of not more than 10%;

(iv) The option may be exercised by the grantee by notice in writing to the Company in the prescribed form during the option period in respect of all or any part of the new ordinary shares of the Company comprised in the LTIP; and

(v) All new ordinary shares issued upon exercise of the options granted under the LTIP will rank pari passu in all respects with the existing ordinary shares of the Company, provided always that new ordinary shares so allotted and issued, will not be entitled to any dividends, rights, allotments and/or other distributions declared, where the entitlement date of which is prior to date of allotment and issuance of the new ordinary shares.

On 1 July 2025 and 25 March 2026, the Company granted additional 4,950,000 and 2,000,000 share options under the LTIP and subject to the terms and conditions of the LTIP By-Laws.

The option prices and the details in the movement of the options granted at the end of the reporting period are as follows:-

			← Number of Options over Ordinary Shares →			
Date of Offer	**Exercise Price**	**Remaining Contractual Life of Options**	**At 1 July 2025**	**Granted**	**Lapsed**	**At 30 June 2026**
15 April 2022	RM0.33	5.80 Years	23,260,400	-	(3,684,300)	19,576,100
20 March 2023	RM0.40	5.80 Years	73,500	-	(21,000)	52,500
1 July 2025	RM0.23	5.80 Years	-	4,950,000	-	4,950,000
25 March 2026	RM0.21	5.80 Years	-	2,000,000	-	2,000,000
			23,333,900	6,950,000	(3,705,300)	26,578,600

DIRECTORS' REPORT

(CONT'D)

BAD AND DOUBTFUL DEBTS

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

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

CURRENT ASSETS

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

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

VALUATION METHODS

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

CONTINGENT AND OTHER LIABILITIES

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

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

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

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

CHANGE OF CIRCUMSTANCES

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

ITEMS OF AN UNUSUAL NATURE

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

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

DIRECTORS' REPORT
(CONT'D)

DIRECTORS

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

Dato' Dr. Tan Huck Joo
Dr. Mohamed Akhtar Bin Mohamed Ditali Qureshi
Dr. Azrina Binti Abu Bakar
Dr. Yap Tat Hiung
Mr. Kua Choo Kai (Resigned on 16.7.2025)
Dr. Chong Su-Lin (Resigned on 21.9.2026)

The names of directors of the Company's subsidiaries who served during the financial year until the date of this report are similar to those disclosed above.

DIRECTORS' INTERESTS

According to the register of directors' shareholdings, the interests of directors holding office at the end of the financial year in shares, options over unissued shares or debentures of the Company and its related corporations during the financial year are as follows:-

	← Number of Ordinary Shares →			
	At 1.7.2025	Bought	Sold	At 30.6.2026
The Company				
Direct Interests				
Dato' Dr. Tan Huck Joo	134,728,570	125,000	-	134,853,570
Dr. Mohamed Akhtar Bin Mohamed Ditali Qureshi	56,327,438	-	-	56,327,438
Dr. Azrina Binti Abu Bakar	200,000	-	-	200,000

	← Number of Options under LTIP →			
	At 1.7.2025	Granted	Exercised	At 30.6.2026
The Company				
Direct Interests				
Dato' Dr. Tan Huck Joo	6,224,400	-	-	6,224,400
Dr. Mohamed Akhtar Bin Mohamed Ditali Qureshi	2,445,300	-	-	2,445,300

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

DIRECTORS' REPORT

(CONT'D)

DIRECTORS' BENEFITS

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

	The Group RM
External consultant fee contributed by directors	246,048

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

DIRECTORS' REMUNERATION

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

	From the Company RM	From the Subsidiaries RM	Total RM
Fees	145,935	-	145,935
Salaries, bonuses and other benefits	16,679	6,111,923	6,128,602
Contributions to defined contribution benefits	-	586,808	586,808
LTIP expenses	-	20,681	20,681
	162,614	6,719,412	6,882,026

INDEMNITY AND INSURANCE COSTS

During the financial year, the amount of insurance effected for the directors and officers of the Company and its subsidiaries was RM10,000,000. No indemnity was given to or insurance effected for the auditors of the Company.

SUBSIDIARIES

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

Name of Subsidiary	Principal Place of Business and Country of Incorporation	Percentage of Issued Share Capital Held by Parent	Principal Activities
Subsidiary of the Company			
Cengild Sdn. Bhd. ("Cengild")	Malaysia	100%	Business of healthcare specialising in the diagnosis and treatment of gastrointestinal, liver disease and morbid obesity.

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

DIRECTORS' REPORT
(CONT'D)

SIGNIFICANT EVENTS DURING THE FINANCIAL YEAR

(a) On 28 July 2025, a wholly-owned subsidiary of the Company, Galen Primer Sdn. Bhd. was dissolved via striking off procedures.

(b) On 5 February 2026, Curie Oncology KL Sdn. Bhd. ("COKL") increased its issued and paid-up share capital from 13,131,000 to 24,931,000 shares by the issuance of 11,800,000 non-convertible preference shares ("NCRPS"). On the same day, a wholly-owned subsidiary of the Company, Cengild, subscribed for additional 2,950,000 NCRPS of RM1 each in COKL for a total cash consideration of RM2,950,000. Following the subscription, Cengild continued to hold 25% of the NCRPS in COKL.

SIGNIFICANT EVENTS OCCURRING AFTER THE REPORTING PERIOD

(a) On 2 July 2026, a wholly-owned subsidiary of the Company, Cengild entered into a shareholders' agreement with COKL and a third party to incorporate Bangsar South Tower Parking Sdn. Bhd. for carpark facilities management and operations for motor vehicles.

(b) On 6 August 2026, the Company entered into a joint venture agreement with KCB Holdings Sdn. Bhd. and Skyspring Sdn. Bhd. for the proposed establishment of a multidisciplinary tertiary private hospital in Pulau Pinang.

(c) On 7 September 2026, the Company announced a Proposed Strategic Equity Participation Plan through placement of up to 16,658,252 new ordinary shares in the Company, representing up to 2% of the total number of issued shares, to the eligible medical consultants, at an issue price to be determined at a later date. On 22 September 2026, the Company submitted the application in relation to the Proposed Strategic Equity Participation Plan to Bursa Securities, and was subsequently approved on 25 September 2026.

AUDITORS

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

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

	The Group RM	The Company RM
Audit fees	166,000	82,000
Non-audit fee	6,000	6,000
	172,000	88,000

Signed in accordance with a resolution of the directors dated 6 October 2026.

Dato' Dr. Tan Huck Joo

Dr. Mohamed Akhtar Bin Mohamed Ditali Qureshi

STATEMENT BY DIRECTORS

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

We, Dato' Dr. Tan Huck Joo and Dr. Mohamed Akhtar Bin Mohamed Ditali Qureshi, being two of the directors of Cengild Medical Berhad, state that, in the opinion of the directors, the financial statements set out on pages 104 to 154 are drawn up in accordance with Malaysian Financial Reporting Standards, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia so as to give a true and fair view of the financial position of the Group and of the Company as of 30 June 2026 and of their financial performance and cash flows for the financial year ended on that date.

Signed in accordance with a resolution of the directors dated 6 October 2026.

Dato' Dr. Tan Huck Joo **Dr. Mohamed Akhtar Bin Mohamed Ditali Qureshi**

STATUTORY DECLARATION

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

I, Wong Suik Hae, MIA Membership Number: 33339, being the officer primarily responsible for the financial management of Cengild Medical Berhad, do solemnly and sincerely declare that the financial statements set out on pages 104 to 154 are, to the best of my knowledge and belief, correct and I make this solemn declaration conscientiously believing the declaration to be true, and by virtue of the Statutory Declarations Act 1960.

Subscribed and solemnly declared by the abovementioned
Wong Suik Hae, NRIC Number: 820413-13-5514
at Kuala Lumpur
in the Federal Territory
on this
6 October 2026

Wong Suik Hae

Before me

Muhammad Faiz Dharmendra Bin Abdullah
No. W-737
Commissioner For Oaths

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF CENGILD MEDICAL BERHAD

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the financial statements of Cengild Medical Berhad, which comprise the statements of financial position of the Group and of the Company as at 30 June 2026, 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 104 to 154.

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 2026, and of their financial performance and their cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia.

Basis for Opinion

We conducted our audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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"), as applicable to audits of financial statements of public interest entities and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and the IESBA Code.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the Group and of the Company for the current financial year. These matters were addressed in the context of our audit of the financial statements of the Group and of the Company as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to be communicated in our report.

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 the 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.

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF CENGILD MEDICAL BERHAD (CONT'D)

Responsibilities of the Directors for the Financial Statements (Cont'd)

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's or 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 or the Company to cease to continue as a going concern.

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

- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for purposes 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.

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF CENGILD MEDICAL BERHAD (CONT'D)

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

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

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.

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

Lee Kui Lui
03832/05/2028 J
Chartered Accountant

Kuala Lumpur

6 October 2026

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2026

	Note	The Group 2026 RM	The Group 2025 RM	The Company 2026 RM	The Company 2025 RM
ASSETS					
NON-CURRENT ASSETS					
Investment in subsidiaries	5	-	-	13,188,558	13,161,705
Investment in associates	6	7,082,488	3,373,546	-	-
Investment in joint ventures	7	28,809	25,815	-	-
Property, plant and equipment	8	150,770,423	74,125,866	-	-
Right-of-use assets	9	773,098	1,497,944	-	-
Other receivable	10	464,627	607,244	464,627	607,244
Deferred tax assets	11	2,463,863	2,422,400	-	-
		161,583,308	82,052,815	13,653,185	13,768,949
CURRENT ASSETS					
Inventories	12	2,621,073	2,045,046	-	-
Trade receivables	13	7,903,962	8,794,942	-	-
Other receivables, deposits and prepayments	10	3,103,746	3,158,040	289,846	271,755
Amount owing by subsidiaries	14	-	-	66,182,737	44,702,752
Current tax assets		1,393,735	-	116,952	-
Fixed deposits with licensed banks	15	40,240,231	72,641,125	5,417,789	19,427,809
Cash and bank balances		7,397,091	11,797,125	1,909,177	8,930,441
		62,659,838	98,436,278	73,916,501	73,332,757
TOTAL ASSETS		224,243,146	180,489,093	87,569,686	87,101,706
EQUITY AND LIABILITIES					
EQUITY					
Share capital	16	87,487,306	87,487,306	87,487,306	87,487,306
Reserves	17	2,474,725	2,447,872	944,275	917,422
Retained profits/ (Accumulated losses)		30,158,929	24,520,170	(1,071,440)	(1,677,271)
TOTAL EQUITY		120,120,960	114,455,348	87,360,141	86,727,457

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

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2026 (CONT'D)

	Note	The Group 2026 RM	The Group 2025 RM	The Company 2026 RM	The Company 2025 RM
NON-CURRENT LIABILITIES					
Lease liabilities	18	3,581	2,414,351	-	-
Provision for restoration costs	19	778,002	746,206	-	-
Term loans	20	83,655,213	42,819,234	-	-
		84,436,796	45,979,791	-	-
CURRENT LIABILITIES					
Trade payables	21	7,235,237	9,416,428	-	-
Other payables and accruals	22	9,976,431	6,489,782	171,145	179,260
Amount owing to directors	23	38,400	180,700	38,400	180,700
Lease liabilities	18	2,435,322	2,315,681	-	-
Current tax liabilities		-	1,651,363	-	14,289
		19,685,390	20,053,954	209,545	374,249
TOTAL LIABILITIES		104,122,186	66,033,745	209,545	374,249
TOTAL EQUITY AND LIABILITIES		224,243,146	180,489,093	87,569,686	87,101,706

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

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	Note	The Group 2026 RM	The Group 2025 RM	The Company 2026 RM	The Company 2025 RM
CONTINUING OPERATIONS					
REVENUE	24	73,207,103	79,995,228	6,673,416	5,467,114
COST OF SALES		(38,605,129)	(43,120,960)	-	-
GROSS PROFIT		34,601,974	36,874,268	6,673,416	5,467,114
OTHER INCOME		2,959,664	4,212,166	763,785	1,560,338
		37,561,638	41,086,434	7,437,201	7,027,452
ADMINISTRATIVE EXPENSES		(23,504,246)	(22,054,672)	(807,716)	(1,163,043)
OTHER EXPENSES		(31,870)	(617,687)	-	(1,524,676)
FINANCE COSTS		(189,766)	(385,713)	(234)	(96,104)
NET IMPAIRMENT LOSSES ON FINANCIAL ASSET	25	(552,516)	(489,269)	-	-
SHARE OF PROFIT OF EQUITY ACCOUNTED ASSOCIATES		758,942	445,133	-	-
SHARE OF PROFIT OF EQUITY ACCOUNTED JOINT VENTURES		23,658	22,910	-	-
PROFIT BEFORE TAXATION	26	14,065,840	18,007,136	6,629,251	4,243,629
INCOME TAX EXPENSE	27	(2,596,693)	(4,439,301)	(193,032)	(128,566)
PROFIT AFTER TAXATION FROM CONTINUING OPERATIONS		11,469,147	13,567,835	6,436,219	4,115,063
DISCONTINUED OPERATIONS					
LOSS AFTER TAXATION FROM DISCONTINUED OPERATIONS	28	-	(2,511,282)	-	-
PROFIT AFTER TAXATION		11,469,147	11,056,553	6,436,219	4,115,063
OTHER COMPREHENSIVE INCOME		-	-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR		11,469,147	11,056,553	6,436,219	4,115,063

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

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

	Note	The Group 2026 RM	The Group 2025 RM	The Company 2026 RM	The Company 2025 RM
PROFIT/(LOSS) AFTER TAXATION ATTRIBUTABLE TO:-					
Owners of the Company:					
- continuing operations		11,469,147	13,567,835	6,436,219	4,115,063
- discontinued operations		-	(2,511,282)	-	-
		11,469,147	11,056,553	6,436,219	4,115,063
TOTAL COMPREHENSIVE INCOME/(EXPENSES) ATTRIBUTABLE TO:-					
Owners of the Company:					
- continuing operations		11,469,147	13,567,835	6,436,219	4,115,063
- discontinued operations		-	(2,511,282)	-	-
		11,469,147	11,056,553	6,436,219	4,115,063
EARNINGS/(LOSS) PER SHARE (SEN)					
Basic:					
- continuing operations		1.38	1.63		
- discontinued operations		-	(0.30)		
	29	1.38	1.33		
Diluted:					
- continuing operations		1.38	1.63		
- discontinued operations		-	(0.30)		
	29	1.38	1.33		

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

STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	Note	← Non-Distributable → Share Capital RM	Reorganisation Reserve RM	Long Term Incentive Plan Reserve RM	Distributable Retained Profits RM	Total Equity RM
The Group						
Balance at 1.7.2024		87,487,306	1,530,450	736,483	21,542,869	111,297,108
Profit after taxation/ Total comprehensive income for the financial year		-	-	-	11,056,553	11,056,553
- Share options to executives	17(b)	-	-	180,939	-	180,939
- Dividends	30	-	-	-	(8,079,252)	(8,079,252)
Total contributions by and distributions to owners		-	-	180,939	(8,079,252)	(7,898,313)
Balance at 30.6.2025/1.7.2025		87,487,306	1,530,450	917,422	24,520,170	114,455,348
Profit after taxation/ Total comprehensive income for the financial year		-	-	-	11,469,147	11,469,147
- Share options to executives	17(b)	-	-	171,747	-	171,747
- Share options lapsed	17(b)	-	-	(144,894)	-	(144,894)
- Dividends	30	-	-	-	(5,830,388)	(5,830,388)
Total contributions by and distributions to owners		-	-	26,853	(5,830,388)	(5,803,535)
Balance at 30.6.2026		87,487,306	1,530,450	944,275	30,158,929	120,120,960

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

STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

	Note	Share Capital RM	Non-Distributable Long Term Incentive Plan Reserve RM	Distributable Retained Profits/ (Accumulated losses) RM	Total Equity RM
The Company					
Balance at 1.7.2024		87,487,306	736,483	2,286,918	90,510,707
Profit after taxation/ Total comprehensive income for the financial year		-	-	4,115,063	4,115,063
- Share options to executives	17(b)	-	180,939	-	180,939
- Dividends	30	-	-	(8,079,252)	(8,079,252)
Total contributions by and distributions to owners		-	180,939	(8,079,252)	(7,898,313)
Balance at 30.6.2025/1.7.2025		87,487,306	917,422	(1,677,271)	86,727,457
Profit after taxation/ Total comprehensive income for the financial year		-	-	6,436,219	6,436,219
- Share options to executives	17(b)	-	171,747	-	171,747
- Share options lapsed	17(b)	-	(144,894)	-	(144,894)
- Dividends	30	-	-	(5,830,388)	(5,830,388)
Total contributions by and distributions to owners		-	26,853	(5,830,388)	(5,803,535)
Balance at 30.6.2026		87,487,306	944,275	(1,071,440)	87,360,141

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

STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	Note	The Group 2026 RM	The Group 2025 RM	The Company 2026 RM	The Company 2025 RM
CASH FLOWS FROM/(FOR) OPERATING ACTIVITIES					
Profit before taxation					
- continuing operations		14,065,840	18,007,136	6,629,251	4,243,629
- discontinued operations	28	-	(2,311,268)	-	-
Adjustments for:-					
Depreciation of property, plant and equipment		4,828,821	5,055,206	-	-
Depreciation of right-of-use assets		766,220	1,448,278	-	-
Impairment losses on trade receivables		552,516	489,791	-	-
Reversal of impairment losses on trade receivables		-	(522)	-	-
Interest expense		-	95,861	-	95,861
Interest expense on lease liabilities		154,864	291,927	-	-
Unwinding of discount		31,796	30,495	-	-
Property, plant and equipment written off		33,070	9,656	-	-
Loss on disposal of a subsidiary	31(a)	-	604,031	-	1,524,676
Share of net profit of equity accounted associates		(758,942)	(445,133)	-	-
Share of net profit of equity accounted joint ventures		(23,658)	(22,910)	-	-
Share options to executives		26,853	180,939	-	-
Interest income		(2,014,254)	(3,138,902)	(763,785)	(1,560,338)
Operating profit before working capital changes		17,663,126	20,294,585	5,865,466	4,303,828
Increase in inventories		(576,027)	(479,823)	-	-
Decrease/(Increase) in trade and other receivables		566,480	(5,170,942)	155,631	(758,147)
Increase in amount owing by subsidiaries		-	-	(21,479,985)	(29,512,535)
Increase/(Decrease) in trade and other payables		1,305,458	5,672,171	(8,115)	28,383
(Decrease)/Increase in amount owing to directors		(142,300)	26,500	(142,300)	26,500
CASH FROM/(FOR) OPERATIONS		18,816,737	20,342,491	(15,609,303)	(25,911,971)
Income tax paid		(5,683,254)	(4,262,872)	(324,273)	(520,314)
NET CASH FROM/(FOR) OPERATING ACTIVITIES		13,133,483	16,079,619	(15,933,576)	(26,432,285)

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

STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

	Note	The Group 2026 RM	The Group 2025 RM	The Company 2026 RM	The Company 2025 RM
CASH FLOWS (FOR)/FROM INVESTING ACTIVITIES					
Interest income received		1,983,149	3,138,902	732,680	1,560,338
Additional investment in an associate		(2,950,000)	(2,007,750)	-	-
Disposal of a subsidiary, net of cash and cash equivalents disposed of	31(b)	-	(50,636)	-	-
Dividend received from a joint venture		20,664	-	-	-
Proceeds from disposal of property, plant and equipment		-	133,467	-	-
Purchase of property, plant and equipment	32(a)	(81,506,448)	(54,389,448)	-	-
Withdrawal/(Placement) of fixed deposits with tenure more than 3 months		36,817,251	15,416,579	(184,715)	47,660,418
NET CASH (FOR)/FROM INVESTING ACTIVITIES		(45,635,384)	(37,758,886)	547,965	49,220,756
CASH FLOWS FROM/(FOR) FINANCING ACTIVITIES					
Dividends paid	30	(5,830,388)	(8,079,252)	(5,830,388)	(8,079,252)
Interest paid	32(b)	(154,864)	(291,927)	-	-
Proceeds from term loans	32(b)	40,835,979	42,819,234	-	-
Repayment of lease liabilities	32(b)	(2,332,503)	(2,451,702)	-	-
NET CASH FROM/(FOR) FINANCING ACTIVITIES		32,518,224	31,996,353	(5,830,388)	(8,079,252)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		16,323	10,317,086	(21,215,999)	14,709,219
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR		33,680,914	23,363,828	23,125,176	8,415,957
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL YEAR	32(d)	33,697,237	33,680,914	1,909,177	23,125,176

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

1. GENERAL INFORMATION

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

Registered office	:	Unit 1203, Level 12, Uptown 1 No.1 Jalan SS21/58, Damansara Uptown 47400 Petaling Jaya, Selangor.
Principal place of business	:	Unit 2-3 & 2-4, Level 2, Nexus @ Bangsar South, No. 7, Jalan Kerinchi, 59200 Kuala Lumpur.

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

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

The financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the directors dated 6 October 2026.

2. PRINCIPAL ACTIVITIES

The Company is principally engaged in the business of investment holding. The principal activities of the subsidiaries are set out in Note 5 to the financial statements. There have been no significant changes in the nature of these activities during the financial year.

3. BASIS OF PREPARATION

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

3. BASIS OF PREPARATION (CONT'D)

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

MFRSs and/or IC Interpretations (Including The Consequential Amendments)	**Effective Date**
MFRS 18 Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19 Subsidiaries without Public Accountability: Disclosures	1 January 2027
MFRS 20 Regulatory Assets and Regulatory Liabilities	1 January 2029
Amendments to MFRS 9 and MFRS 7: Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
Amendments to MFRS 9 and MFRS 7: Contracts Referencing Nature-dependent Electricity	1 January 2026
Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred
Amendments to MFRS 19: Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 121: Translation to a Hyperinflationary Presentation Currency	1 January 2027
Amendments to MFRS 128: Amendments to the Fair Value Option for Investments in Associates and Joint Ventures	1 January 2027
Annual Improvements to MFRS Accounting Standards - Volume 11	1 January 2026

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

MFRS 18 Presentation and Disclosure of Financial Statements

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

4. MATERIAL ACCOUNTING POLICY INFORMATION

4.1 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

Key Sources of Estimation Uncertainty

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

(a) Depreciation of Property, Plant and Equipment

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

4. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

4.1 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS (CONT'D)

Key Sources of Estimation Uncertainty (Cont'd)

(b) Impairment of Investment in Subsidiaries, Investment in Associates, Investment in Joint Ventures, Property, Plant and Equipment and Right-of-use Assets

The Group and the Company determine whether its investment in subsidiaries, investment in associates, investment in joint ventures, an item of its property, plant and equipment and right-of-use assets is impaired by evaluating the extent to which the recoverable amount of the asset is less than its carrying amount. This evaluation is subject to changes such as market performance, economic and political situation of the country. A variety of methods is used to determine the recoverable amount, such as valuation reports and discounted cash flows. The carrying amounts of investment in subsidiaries, investment in associates, investment in joint ventures, property, plant and equipment and right-of-use assets as at the reporting date are disclosed in Notes 5, 6, 7, 8 and 9 to the financial statements respectively.

(c) Write-down of Inventories

Management periodically reviews damaged, obsolete, and slow-moving inventory. These reviews require judgement and estimates. Possible changes in these estimates could result in revisions to the valuation of inventories. The carrying amount of inventories as at the reporting date is disclosed in Note 12 to the financial statements.

(d) Impairment of Trade Receivables

The Group uses the simplified approach to estimate a lifetime expected credit loss allowance for all trade receivables. The Group develops the expected loss rates based on the payment profiles of past sales and the corresponding historical credit losses, and adjusts them for qualitative and quantitative, reasonable and supportable, forward-looking information, where applicable. If the expectation is different from the estimation, such a difference will impact the carrying value of trade receivables. The carrying amount of trade receivables as at the reporting date is disclosed in Note 13 to the financial statements.

(e) Impairment of Non-Trade Receivables

The loss allowances for non-trade financial assets are based on assumptions about the risk of default (probability of default) and the expected loss if a default happens (loss given default). It also requires the Group and the Company to assess whether there is a significant increase in credit risk of the non-trade financial asset at the reporting date. The Group and the Company use judgement in making these assumptions and selecting appropriate inputs to the impairment calculation, based on the past payment trends, existing market conditions and forward-looking information. The carrying amounts of other receivables and amount owing by subsidiaries as at the reporting date are disclosed in Notes 10 and 14 to the financial statements respectively.

(f) Income Taxes

There are certain transactions and computations for which the ultimate tax determination may be different from the initial estimate. The Group and the Company recognise tax liabilities based on its understanding of the prevailing tax laws and estimates of whether such taxes will be due in the ordinary course of business. Where the final outcome of these matters is different from the amounts that were initially recognised, such difference will impact the income tax expense and deferred tax balances in the period in which such determination is made. The carrying amounts of current tax assets of the Group and of the Company as at the reporting date are RM1,393,735 and RM116,952 (2025 - current tax liabilities of RM1,651,363 and RM14,289) respectively.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

4. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

4.1 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS (CONT'D)

Key Sources of Estimation Uncertainty (Cont'd)

(g) Deferred Tax Assets

Deferred tax assets are recognised for all deductible temporary differences to the extent that it is probable that future taxable profits would be available against which the deductible temporary differences could be utilised. Management judgement is required to determine the amount of deferred tax assets that can be recognised, based on the assessment of the probability of the future taxable profits. The carrying amount of deferred tax assets as at the reporting date is disclosed in Note 11 to the financial statements.

(h) Discount Rates used in Leases

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

Critical Judgements Made in Applying Accounting Policies

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

(a) Lease Terms

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

(b) Share-based Payments

The Group measures the cost of equity-settled transactions with employees by reference to the fair value of the equity investments at the date at which they are granted. The fair value is estimated by determining the most appropriate valuation model for a grant of equity instruments, which depends on the terms and conditions of the grant. This also requires determining the expected life of the option, the volatility and the dividend yield of the underlying share.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

4. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

4.2 FINANCIAL INSTRUMENTS

(a) Financial Assets

Financial Assets at Amortised Cost

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

(b) Financial Liabilities

Financial Liabilities at Amortised Cost

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

(c) Equity

Ordinary Shares

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

(d) Financial Guarantee Contracts

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

4.3 INVESTMENTS IN SUBSIDIARIES

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

4.4 INVESTMENTS IN ASSOCIATES

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

4.5 INVESTMENTS IN JOINT VENTURES

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

4. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

4.6 PROPERTY, PLANT AND EQUIPMENT

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

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

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

Computer equipment	33.33%
Furniture and fittings	12.5%
Electrical equipment	20%
Medical equipment	20%
Office equipment	20%
Renovation	30.77%

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

4.7 RIGHT-OF-USE ASSETS AND LEASE LIABILITIES

(a) Right-of-use Assets

Right-of-use assets are initially measured at cost. Subsequent to the initial recognition, the right-of-use assets are stated at cost less accumulated depreciation and any accumulated impairment losses, and adjusted for any remeasurement of lease liabilities.

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

(b) Lease Liabilities

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

4.8 INVENTORIES

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

5. INVESTMENT IN SUBSIDIARIES

	The Company	
	2026 RM	2025 RM
At 1 July 2025/2024	13,161,705	12,981,766
Disposal during the financial year	-	(1,000)
Share options granted to executives of a subsidiary	171,747	180,939
Share options lapsed	(144,894)	-
At 30 June 2026/2025	13,188,558	13,161,705

The details of the subsidiaries are as follows:-

Name of Subsidiary	Principal Place of Business and Country of Incorporation	Percentage of Issued Share Capital Held by Parent		Principal Activities
		2026 %	2025 %	
Subsidiaries of the Company				
Cengild Sdn. Bhd. ("Cengild")	Malaysia	100	100	Business of healthcare specialising in the diagnosis and treatment of gastrointestinal, liver disease and morbid obesity.
Subsidiary of Cengild				
Galen Primer Sdn. Bhd. ("GPSB")^	Malaysia	-	100	Activities of holding companies; specialised medical services; and to set up a specialist medical practice to provide consultancy on the medical treatment that deals with the diagnosis and treatment of cancer. Currently, GPSB is dormant.

^ The subsidiary has been struck off during the current financial year.

(a) During the current financial year, GPSB was dissolved via striking off procedures.

(b) In the previous financial year, the Company disposed of its entire equity interest in CGI Primary Care Sdn. Bhd. ("CPCSB"). The details of the disposal are disclosed in Note 31 to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

6. INVESTMENT IN ASSOCIATES

	The Group	
	2026 RM	2025 RM
Unquoted shares, at cost	6,233,050	3,283,050
Share of post-acquisition profit	849,438	90,496
	7,082,488	3,373,546

The details of the associates are as follows:-

Name of Associate	Principal Place of Business and Country of Incorporation	Percentage of Ownership 2026 %	Percentage of Ownership 2025 %	Principal Activities
UNCKL Sdn. Bhd. ("UNCKL")	Malaysia	30	30	Activities of holding companies; specialised medical services; and to set up a specialist medical practice to provide consultancy on the medical treatment relating to the function and disorders of urinary system. Currently, UNCKL is dormant.
Curie Oncology KL Sdn. Bhd. ("COKL")	Malaysia	25	25	Principally engaged in oncology clinic.

(a) On 5 February 2026, COKL increased its issued and paid-up share capital from 13,131,000 to 24,931,000 shares by the issuance of 11,800,000 non-convertible preference shares ("NCRPS"). On the same day, a wholly-owned subsidiary of the Company, Cengild, subscribed for additional 2,950,000 NCRPS of RM1 each in COKL for a total cash consideration of RM2,950,000. Following the subscription, Cengild continued to hold 25% of the NCRPS in COKL.

(b) In the previous financial year:-

(i) On 30 September 2024, COKL increased its issued and paid-up share capital from 5,100,000 to 11,350,000 ordinary shares by the issuance of 6,250,000 new ordinary shares. On the same day, a wholly-owned subsidiary of the Company, Cengild subscribed for additional 1,562,500 ordinary shares of RM1 each in COKL for a total cash consideration of RM1,562,500, representing 25% of the entire issued and paid-up capital of COKL.

(ii) On 28 February 2025, COKL increased its issued and paid-up share capital from 11,350,000 to 13,131,000 shares by the issuance of 1,781,000 NCRPS. On the same day, a wholly-owned subsidiary of the Company, Cengild, subscribed for 445,250 NCRPS of RM1 each in COKL as full settlement of the amount owing by COKL, representing 25% of the entire issued and paid-up capital of COKL.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

6. INVESTMENT IN ASSOCIATES (CONT'D)

(c) COKL has a different financial year end from the Group. In applying the equity method of accounting, the financial statements of the associate for the financial year ended 31 December 2025 have been used and appropriate adjustments have been made for the effects of significant transactions between 1 January 2026 to 30 June 2026.

(d) The summarised financial information for the associate that is material to the Group is as follows:-

	COKL	
	2026 RM	**2025 RM**
At 30 June		
Non-current assets	34,547,481	15,701,626
Current assets	21,273,872	10,057,114
Non-current liabilities	(19,705,990)	(4,038,032)
Current liabilities	(7,786,613)	(8,218,436)
Net assets	28,328,750	13,502,272
12-month Period Ended 30 June		
Revenue	33,719,841	23,966,892
Profit for the financial year	3,035,768	1,780,533
Total comprehensive income	3,035,768	1,780,533
Group's share of profit for the financial year	758,942	445,133

7. INVESTMENT IN JOINT VENTURES

	The Group	
	2026 RM	**2025 RM**
Unquoted shares, at cost	550	550
Share of post-acquisition profit	28,259	25,265
	28,809	25,815

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

7. INVESTMENT IN JOINT VENTURES (CONT'D)

The details of the joint ventures are as follows:-

Name of Joint Venture	Principal Place of Business and Country of Incorporation	Percentage of Ownership 2026 %	Percentage of Ownership 2025 %	Principal Activities
Cardiac Care Centre Sdn. Bhd. ("CCCSB")	Malaysia	25	25	Specialist in medical practice and to provide consultancy on the medical treatment in treating heart-related disorder and issues.
Urohealth Sdn. Bhd. ("USB")	Malaysia	30	30	Business of specialised medical services.

(a) The joint arrangements are structured through separate vehicles that provide the Group with a right to the net assets of the entities. Accordingly, these investments are classified as joint ventures.

(b) Although the Group holds less than 50% of the voting power in CCCSB and USB, the Group has determined that the strategic and financial decisions of the relevant activities of the investee require unanimous consent by all shareholders.

(c) The summarised financial information has not been presented as the joint ventures are not individually material to the Group.

8. PROPERTY, PLANT AND EQUIPMENT

	Capital work-in-progress RM	Computer equipment RM	Furniture and fittings RM	Electrical equipment RM	Medical equipment RM	Office equipment RM	Renovation RM	Total RM
The Group								
Carrying amount as at 1 July 2024	12,706,615	373,534	120,479	20,566	2,981,040	75,667	10,170,466	26,448,367
Additions (Note 32(a))	51,101,589	541,268	20,872	12,920	1,793,771	10,428	908,600	54,389,448
Disposals	(10,173)	(49,896)	-	-	(73,398)	-	-	(133,467)
Transfer between categories	(421,668)	421,668	-	-	24,794	(24,794)	-	-
Written off	-	(1,722)	-	(2)	(7,932)	-	-	(9,656)
Depreciation charges	-	(341,838)	(65,777)	(11,843)	(1,148,886)	(12,201)	(3,474,661)	(5,055,206)
Disposal of a subsidiary (Note 31(a))	-	(44,898)	(719)	(2,860)	(599,276)	(13,516)	(852,351)	(1,513,620)
Carrying amount as at 30 June 2025/ 1 July 2025	63,376,363	898,116	74,855	18,781	2,970,113	35,584	6,752,054	74,125,866
Additions (Note 32(a))	80,382,199	134,202	26,830	3,400	957,137	2,680	-	81,506,448
Transfer between categories	-	(3,639)	3,990	-	(3,990)	-	3,639	-
Written off	-	(1)	(661)	(5)	(32,355)	(48)	-	(33,070)
Depreciation charges	-	(445,064)	(23,834)	(7,071)	(965,799)	(11,707)	(3,375,346)	(4,828,821)
Carrying amount as at 30 June 2026	143,758,562	583,614	81,180	15,105	2,925,106	26,509	3,380,347	150,770,423
As at 30 June 2025								
At cost	63,376,363	2,602,093	532,350	154,870	14,427,178	62,030	15,691,132	96,846,016
Accumulated depreciation	-	(1,703,977)	(457,495)	(136,089)	(11,457,065)	(26,446)	(8,939,078)	(22,720,150)
Carrying Amount	63,376,363	898,116	74,855	18,781	2,970,113	35,584	6,752,054	74,125,866
As at 30 June 2026								
At cost	143,758,562	2,706,696	557,444	151,410	15,292,189	64,580	15,717,332	178,248,213
Accumulated depreciation	-	(2,123,082)	(476,264)	(136,305)	(12,367,083)	(38,071)	(12,336,985)	(27,477,790)
Carrying Amount	143,758,562	583,614	81,180	15,105	2,925,106	26,509	3,380,347	150,770,423

The capital work-in-progress of the Group with a total carrying amount of RM138,912,159 (2025 - RM63,376,363) have been pledged to licensed banks as security for banking facilities granted to the Group as disclosed in Note 20 to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

9. RIGHT-OF-USE ASSETS

	At 1.7.2025 RM	Addition (Note 32(a)) RM	Depreciation Charges RM	At 30.6.2026 RM
The Group				
2026				
Carrying Amount				
Premises	1,380,859	-	(690,444)	690,415
Office	117,085	-	(58,536)	58,549
Equipment	-	41,374	(17,240)	24,134
	1,497,944	41,374	(766,220)	773,098

	At 1.7.2024 RM	Addition (Note 32(a)) RM	Depreciation Charges RM	Reassessment of Lease Liabilities RM	Disposal of a Subsidiary (Note 31(a)) RM	At 30.6.2025 RM
The Group						
2025						
Carrying Amount						
Premises	2,574,176	-	(830,124)	(363,193)	-	1,380,859
Office	175,621	-	(58,536)	-	-	117,085
Shoplots	1,003,438	234,000	(559,618)	-	(677,820)	-
	3,753,235	234,000	(1,448,278)	(363,193)	(677,820)	1,497,944

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

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

The Group leases various premises, office, shoplots and equipment of which the leasing activities are summarised below:-

(a) Premises — The Group has leased premises with lease terms ranging from 2 to 2.2 (2025 - 2 and 2.2) years, with no option to renew the leases. Lease payments are increased every 3 years at the revised rent rate to be based on the prevailing market rate.

(b) Office — The Group has leased an office with a lease term of 1 (2025 - 2) years, with an option to renew for a further 1 (2025 - 2) years.

(c) Shoplots — In the previous financial year, the Group leased a number of shoplots with lease terms ranging from 2 to 3 years.

(d) Equipment — The Group leased equipment with a lease term of 2 (2025 - Nil) years.

10. OTHER RECEIVABLES, DEPOSITS AND PREPAYMENTS

	Note	The Group 2026 RM	The Group 2025 RM	The Company 2026 RM	The Company 2025 RM
Non-current					
Other receivables:					
- third parties	(a)	464,627	607,244	464,627	607,244
Current					
Other receivables:					
- third parties	(a)	1,086,446	466,476	275,463	259,401
- associates	(b)	3,731	1,286,516	-	-
- a joint venture	(b)	32,123	26,064	-	-
		1,122,300	1,779,056	275,463	259,401
Deposits		1,543,279	805,456	2,300	1,500
Prepayments		438,167	573,528	12,083	10,854
		3,103,746	3,158,040	289,846	271,755
		3,568,373	3,765,284	754,473	878,999

(a) Included in the Group's and the Company's other receivables is an amount of RM607,244 (2025 - RM744,139) owing by a third party for the disposal of a subsidiary. The amount is unsecured, interest-free and receivable in 4 (2025 - 5) years by equal repayments annually. The amount owing is to be settled in cash.

(b) The amount owing by associates and a joint venture is unsecured, interest-free and receivable on demand. The amount owing is to be settled in cash.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

11. DEFERRED TAX ASSETS

	At 1.7.2025 RM	Recognised in Profit or Loss (Note 27) RM	At 30.6.2026 RM
The Group			
2026			
Deferred Tax (Liabilities)/Assets			
Property, plant and equipment	484,129	675,359	1,159,488
Right-of-use assets	775,701	(375,908)	399,793
Provisions	1,162,570	(257,988)	904,582
	2,422,400	41,463	2,463,863

	At 1.7.2024 RM	Recognised in Profit or Loss (Note 27) RM	Disposal of a Subsidiary (Note 31(a)) RM	At 30.6.2025 RM
2025				
Deferred Tax (Liabilities)/Assets				
Property, plant and equipment	(88,727)	539,958	32,898	484,129
Right-of-use assets	1,049,419	(273,718)	-	775,701
Provisions	969,558	193,012	-	1,162,570
	1,930,250	459,252	32,898	2,422,400

The deferred tax assets have been recognised by the Group on the basis of its previous history of recording profits and to the extent that it is probable that future profits will be available against which the temporary differences can be utilised.

12. INVENTORIES

	The Group	
	2026 RM	2025 RM
Medical supplies and consumable goods	2,621,073	2,045,046
Recognised in profit or loss:-		
Inventories recognised as cost of sales	8,912,523	8,412,932

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

13. TRADE RECEIVABLES

	The Group	
	2026 RM	2025 RM
Third parties	8,811,946	8,483,293
Unbilled receivables	162,469	829,586
	8,974,415	9,312,879
Allowance for impairment losses	(1,070,453)	(517,937)
	7,903,962	8,794,942

Allowance for impairment losses:-		
At 1 July 2025/2024	517,937	28,668
Addition during the financial year (Note 25)	552,516	489,791
Reversal during the financial year (Note 25)	-	(522)
At 30 June 2026/2025	1,070,453	517,937

The Group's normal trade credit terms is 60 (2025 - 60) days. Other credit terms are assessed and approved on a case-by-case basis.

Unbilled receivables represent to services provided but not yet billed.

14. AMOUNTS OWING BY SUBSIDIARIES

The amounts owing are non-trade in nature, unsecured, interest-free and receivable on demand. The amounts owing are to be settled in cash.

15. FIXED DEPOSITS WITH LICENSED BANKS

The fixed deposits with licensed banks of the Group and of the Company at the end of the reporting period bore interest rates ranging from 2.00% to 3.65% (2025 - 3.40% to 4.00%) per annum and 3.40% (2025 - 3.50% to 3.95%) per annum respectively. The fixed deposits have maturity periods ranging from 18 to 184 (2025 - 30 to 190) days and 181 (2025 - 92 to 181) days for the Group and the Company, respectively.

16. SHARE CAPITAL

	The Group/The Company			
	2026		2025	
	Number of Shares	RM	Number of Shares	RM
Issued and Fully Paid-Up				
Ordinary Shares				
At 1 July/30 June	832,912,600	87,487,306	832,912,600	87,487,306

The holders of ordinary shares are entitled to receive dividends as and when declared by the Company and are entitled to one vote per ordinary share at meetings of the Company. The ordinary shares have no par value.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

17. RESERVES

	Note	The Group 2026 RM	The Group 2025 RM	The Company 2026 RM	The Company 2025 RM
Reorganisation reserve	(a)	1,530,450	1,530,450	-	-
Long Term Incentive Plan reserve	(b)	944,275	917,422	944,275	917,422
		2,474,725	2,447,872	944,275	917,422

(a) Reorganisation Reserve

The reorganisation reserve arises from the difference between the carrying value of the investment and the nominal value of shares of a direct subsidiary upon consolidation under the pooling-of-interests method of accounting.

(b) Long Term Incentive Plan Reserve

	The Group/ The Company 2026 RM	The Group/ The Company 2025 RM
At 1 July 2025/2024	917,422	736,483
Addition during the financial year	171,747	180,939
Share options lapsed	(144,894)	-
At 30 June 2026/2025	944,275	917,422

The Long Term Incentive Plan Reserve represents the equity-settled share options granted to executives. The reserve is made up of the cumulative value of services received from executives recorded over the vesting period commencing from the grant date of equity-settled share options and is reduced by the expiry or exercise of the share options.

The Long Term Incentive Plan ("LTIP") of the Company is governed by the LTIP By-Laws and was approved by shareholders on 15 April 2022. The LTIP is to be in force for a period of 5 years effective from 15 April 2022. On 1 July 2025, the LTIP has been extended for another 5 years, expiring on 14 April 2032.

The main features of the LTIP are as follows:-

(i) Eligible persons are employees and/or directors of the Group, save for companies which are dormant, who have been confirmed in the employment of the Group;

(ii) The maximum number of new ordinary shares of the Company, which may be available under the scheme, shall not exceed in aggregate 10%, or any such amount or percentage as may be permitted by the relevant authorities of the issued and paid-up share capital of the Company at any one time during the existence of the LTIP;

(iii) The option price shall be determined by the Option Committee based on the 5-day weighted average market price of ordinary shares of the Company immediately preceding the offer date of the option, with a discount of not more than 10%;

(iv) The option may be exercised by the grantee by notice in writing to the Company in the prescribed form during the option period in respect of all or any part of the new ordinary shares of the Company comprised in the LTIP; and

(v) All new ordinary shares issued upon exercise of the options granted under the LTIP will rank pari passu in all respects with the existing ordinary shares of the Company, provided always that new ordinary shares so allotted and issued, will not be entitled to any dividends, rights, allotments and/or other distributions declared, where the entitlement date of which is prior to date of allotment and issuance of the new ordinary shares.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

17. RESERVES (CONT'D)

(b) Long Term Incentive Plan Reserve (Cont'd)

On 1 July 2025 and 25 March 2026, the Company granted additional 4,950,000 and 2,000,000 share options under the LTIP and subject to the terms and conditions of the LTIP By-Laws.

No person to whom the share option has been granted above has any right to participate by virtue of the option in any share issue of any other company.

The option prices and the details in the movement of the options granted are as follows:-

			← Number of Options over Ordinary Shares →			
Date of Offer	Exercise Price	Remaining Contractual Life of Options	At 1 July 2025	Granted	Lapsed	At 30 June 2026
2026						
15 April 2022	RM0.33	5.80 Years	23,260,400	-	(3,684,300)	19,576,100
20 March 2023	RM0.40	5.80 Years	73,500	-	(21,000)	52,500
1 July 2025	RM0.23	5.80 Years	-	4,950,000	-	4,950,000
25 March 2026	RM0.21	5.80 Years	-	2,000,000	-	2,000,000
			23,333,900	6,950,000	(3,705,300)	26,578,600

			← Number of Options over Ordinary Shares →		
Date of Offer	Exercise Price	Remaining Contractual Life of Options	At 1 July 2024	Exercised	At 30 June 2025
2025					
15 April 2022	RM0.33	1.80 Years	23,260,400	-	23,260,400
20 March 2023	RM0.40	1.80 Years	73,500	-	73,500
			23,333,900	-	23,333,900

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

17. RESERVES (CONT'D)

(b) Long Term Incentive Plan Reserve (Cont'd)

The options that lapsed during the financial year were due to the resignation or retirement of employees.

The number of options vested and exercisable as at 30 June 2026 was 19,628,600 (2025 - 14,018,000) and have exercise prices in the range of RM0.21 to RM0.40 (2025 - RM0.33 to RM0.40) and a weighted average contractual life of 5.8 (2025 - 1.8) years.

The fair values of the share options granted were estimated using a black-scholes model, taking into account the terms and conditions upon which the options were granted. The fair value of the share options measured at grant date and the assumptions used are as follows:-

	Grant Date	
	20 March 2023	**15 April 2022**
Fair value of share options (RM)		
- First tranche, which vests on 18 April 2023	0.16	0.06
- Second tranche, which vests on 18 April 2024	0.15	0.06
- Third tranche, which vests on 18 April 2025	0.12	0.04
- Fourth tranche, which vests on 18 April 2026	0.09	0.03
Weighted average ordinary share price (RM)	0.46	0.42
Exercise price of share option (RM)	0.40	0.33
Expected volatility (%)	45.00	20.00
Expected life (years)	4.07	4.80
Risk free rate (%)	3.45	3.57
Expected dividend yield (%)	1.70	1.00

	Grant Date	
	25 March 2026	**1 July 2025**
Fair value of share options (RM)	0.05	0.06
Exercise price of share option (RM)	0.21	0.23
Expected volatility (%)	27.20	28.31
Expected life (years)	6.06	6.79
Risk free rate (%)	3.38	3.37
Expected dividend yield (%)	3.80	3.47

Expected volatility is based on the Company's historical share price volatility. Expected dividends are based on historical dividends. The expected life used in the model has been adjusted, based on management's best estimate, for the effects of non-transferability, exercise restrictions and general behaviour of option holders.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

18. LEASE LIABILITIES

	The Group	
	2026 RM	2025 RM
At 1 July 2025/2024	4,730,032	8,143,495
Additions (Note 32(a))	41,374	-
Interest expense recognised in profit or loss	154,864	291,927
Changes due to lease reassessment (Note 32(b))	-	(363,193)
Repayment of principal	(2,332,503)	(2,451,702)
Repayment of interest expense	(154,864)	(291,927)
Disposal of a subsidiary (Note 31(a))	-	(598,568)
At 30 June 2026/2025	2,438,903	4,730,032
Analysed by:-		
Current liabilities	2,435,322	2,315,681
Non-current liabilities	3,581	2,414,351
	2,438,903	4,730,032

19. PROVISION FOR RESTORATION COSTS

	The Group	
	2026 RM	2025 RM
At 1 July 2025/2024	746,206	715,711
Provision made during the financial year (Note 32(a))	-	234,000
Unwinding of discount factor (Note 26)	31,796	30,495
Disposal of a subsidiary (Note 31(a))	-	(234,000)
At 30 June 2026/2025	778,002	746,206

Under the lease arrangements, the Group has an obligation to dismantle and remove structures on certain sites and restore the premises to its original condition at the end of the lease terms to an acceptable condition consistent with the lease agreements.

The provisions are estimated using the assumption that decommissioning, removal and restoration will only take place upon expiry of the lease terms (inclusive of option to renew terms) of 3 years (2025 - 4 years). The discount rate and inflation rate used to determine the obligation as at the reporting date were 4.18% and 1.90% (2025 - 4.18% and 2.00%) respectively.

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

20. TERM LOANS

	The Group	
	2026 RM	2025 RM
Non-current liabilities	83,655,213	42,819,234

The term loans at the end of the reporting period bore an effective interest rate of 3.83% (2025 - 4.18%) per annum and is secured by:-

(i) First party legal charge over the Group's capital work-in-progress as disclosed in Note 8 to the financial statements;

(ii) Debenture for RM127,500,000 over fixed and floating assets, both present and future; and

(iii) Corporate guarantee by the Company for RM127,500,000.

The major covenants of the term loan are as follows:-

(i) Post Dividend Financing Service Coverage ratio ("FSCR") of a subsidiary shall not below 1.20 times.

(ii) Security Cover ratio ("SCR") shall not below 0.95 time.

(iii) Consolidated gearing ratio of the Group shall not exceed:-

First 5 years from the first disbursement date of the Banking Facility	:	1.20 times
Subsequent years	:	1.00 time

The covenants are tested yearly at 30 June. The Group has complied with the covenants throughout the reporting periods.

There are no indicators that the Group would have difficulties complying with the upcoming covenant assessments.

The interest rate profile of the term loans is summarised below:-

	Effective Interest Rate		The Group	
	2026 %	2025 %	2026 RM	2025 RM
Floating rate term loans	3.83	4.18	83,655,213	42,819,234

21. TRADE PAYABLES

	The Group	
	2026 RM	2025 RM
Trade payables:		
- consultant payables	1,896,832	1,685,492
- third parties	4,458,102	5,258,037
Accruals	880,303	2,472,899
	7,235,237	9,416,428

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

21. TRADE PAYABLES (CONT'D)

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

(b) Included in the Group's trade payables is an amount of RM84 (2025 - RM84) owing to the directors of the Company. The amount is unsecured, interest-free and repayable on demand. The amount owing is to be settled in cash.

22. OTHER PAYABLES AND ACCRUALS

	The Group		The Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Other payables:				
- third parties	5,934,391	2,687,547	565	21,740
- an associate	976,460	-	-	-
- a joint venture	38,817	23,724	-	-
Deposits from customers	527,498	890,458	-	-
Accruals	2,499,265	2,888,053	170,580	157,520
	9,976,431	6,489,782	171,145	179,260

The amount owing to an associate and a joint venture are unsecured, interest-free and repayable on demand. The amounts owing are to be settled in cash.

23. AMOUNT OWING TO DIRECTORS

The amount owing is non-trade in nature, unsecured, interest-free and repayable on demand. The amount owing is to be settled in cash.

24. REVENUE

	The Group		The Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Revenue from Contracts with Customers				
Recognised at a point in time				
Medical management services	50,844,356	54,599,519	-	-
Consultant services	22,362,747	25,395,709	-	-
	73,207,103	79,995,228	-	-
Revenue from Other Sources				
Dividend income	-	-	6,673,416	5,467,114
	73,207,103	79,995,228	6,673,416	5,467,114

(a) The revenue of the Group are derived entirely in Malaysia.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

24. REVENUE (CONT'D)

(b) The information about the performance obligations in contracts with customers is summarised below:-

Medical Management Services

Medical management services income is recognised at a point in time upon completion of the service and acceptance by the customers.

Medical management services generally relate to contracts with patients in which performance obligations are to provide nursing and clinical support services. The performance obligations for inpatient services are generally satisfied over a short period, and revenue from inpatients is recorded when the healthcare services is performed. The performance obligations for outpatient and day care services are generally satisfied over a period of less than one day, and revenue is also recorded when the healthcare services is performed. The Group has a range of credit terms which are typically short-term, in line with market practice, and without any financing component. There are no variable considerations, and no obligation for returns or refunds or warranties for healthcare-related services.

Consultant Services

Consultant services income is recognised at a point in time upon completion of the service and acceptance by the customers.

Consultant services represent consultation and treatment services provided to patients.

There is no significant financing component in the selling prices as the sales are made on normal credit terms not exceeding 12 months.

(c) The information of the revenue from other sources is summarised below:-

Dividend income

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

25. NET IMPAIRMENT LOSSES ON FINANCIAL ASSET

	The Group	
	2026	2025
	RM	RM
Impairment losses on trade receivables (Note 13)	552,516	489,791
Reversal of impairment losses on trade receivables (Note 13)	-	(522)
	552,516	489,269

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

26. PROFIT BEFORE TAXATION

	The Group		The Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Profit before taxation is arrived at after charging/(crediting):-				
Auditors' remuneration:				
- audit fees	166,000	158,000	82,000	75,500
- non-audit-fees	6,000	6,000	6,000	6,000
Directors' remuneration (Note 33(a))	6,882,026	6,997,996	162,614	180,700
Material Expenses/(Income)				
Depreciation of:				
- property, plant and equipment	4,828,821	4,777,772	-	-
- right-of-use assets	766,220	888,660	-	-
Interest expense on lease liabilities	154,864	257,278	-	-
Unwinding of discount (Note 19)	31,796	30,495	-	-
Property, plant and equipment written off	33,070	9,656	-	-
Loss on disposal of a subsidiary (Note 31(a))	-	604,031	-	1,524,676
Professional fees	341,470	526,838	298,329	466,828
Staff costs (including other key management personnel as disclosed in Note 33(b)):				
- short-term employee benefits	17,583,583	17,837,102	5,346	170,831
- defined contribution benefits	2,007,655	1,939,156	-	-
- LTIP expenses	6,171	114,546	-	-
Total interest expense on financial assets measured at amortised cost	-	95,861	-	95,861
Total interest income on financial assets measured at amortised cost	(2,014,254)	(3,138,902)	(763,785)	(1,560,338)

27. INCOME TAX EXPENSE

	The Group		The Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Current tax expense:				
- for the financial year	2,915,040	5,715,161	176,267	349,533
- overprovision in the previous financial year	(293,684)	(616,594)	(35)	(220,967)
	2,621,356	5,098,567	176,232	128,566
Capital gains tax	16,800	-	16,800	-
	2,638,156	5,098,567	193,032	128,566
Deferred tax (Note 11):				
- origination and reversal of temporary differences	21,348	(636,740)	-	-
- (under)/overprovision in the previous financial year	(62,811)	177,488	-	-
	(41,463)	(459,252)	-	-
	2,596,693	4,639,315	193,032	128,566

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

27. INCOME TAX EXPENSE (CONT'D)

	The Group		The Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Represented by:				
Income tax expense on continuing operations	2,596,693	4,439,301	193,032	128,566
Income tax expense on discontinued operations (Note 28)	-	200,014	-	-
Total income tax expense	2,596,693	4,639,315	193,032	128,566

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

	The Group		The Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Profit after taxation	11,469,147	11,056,553	6,436,219	4,115,063
Total income tax expense	2,596,693	4,639,315	193,032	128,566
Results from continuing and discontinued operations before income tax expenses	14,065,840	15,695,868	6,629,251	4,243,629
Tax at the statutory tax rate of 24% (2025 - 24%)	3,375,802	3,767,008	1,591,020	1,018,471
Tax effects of:-				
Share of results in associates	(182,146)	(106,832)	-	-
Share of results in joint ventures	(5,678)	(5,498)	-	-
Deductible interest expense	(653,348)	-	-	-
Non-deductible expenses	401,758	1,465,713	186,867	643,169
Non-taxable income	-	-	(1,601,620)	(1,312,107)
Deferred tax assets not recognised during the financial year	-	332	-	-
Utilisation of deferred tax assets previously not recognised	-	(42,302)	-	-
Capital gains tax arising from disposal of a subsidiary	16,800	-	16,800	-
Overprovision of current tax in the previous financial year	(293,684)	(616,594)	(35)	(220,967)
(Under)/Overprovision of deferred taxation in the previous financial year	(62,811)	177,488	-	-
	2,596,693	4,639,315	193,032	128,566

Domestic income tax is calculated at the Malaysian statutory tax rate of 24% (2025 - 24%) of the estimated assessable profit for the financial year.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

28. LOSS AFTER TAXATION FROM DISCONTINUED OPERATIONS

The discontinued operations are in relation to the disposal of general medical services of the Group.

An analysis of the results of the discontinued operations is as follows:-

	The Group 2025 RM
Revenue	713,146
Cost of sales	(282,979)
Gross profit	430,167
Other income	12,353
	442,520
Administrative expenses	(2,702,866)
Other expenses	(11,670)
Finance costs	(39,252)
Results from operating activities	(2,311,268)
Income tax expense (Note 27)	(200,014)
Loss after taxation from discontinued operations	(2,511,282)

(a) Included in the results from operating activities are the following:-

	The Group 2025 RM
Audit fee:	
- current financial year	16,117
- underprovision in the previous financial year	344
Depreciation of:	
- property, plant and equipment	277,434
- right-of-use assets	559,618
Interest expense on lease liabilities	34,649
Professional fees	42,389
Staff costs:	
- short-term employee benefits	1,419,882
- defined contribution benefits	145,952

(b) The cash flows attributable to the discontinued operations are the following:-

	The Group 2025 RM
Net cash from operation activities	1,542,606
Net cash for investing activities	(1,131,238)
Net cash for financing activities	(457,199)
Net cash for discontinued operations	(45,831)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

29. EARNINGS/(LOSS) PER SHARE

(a) Basic Earnings Per Share

The basic earnings per share is calculated by dividing the consolidated profit attributable to owners of the Company by the weighted average number of ordinary shares outstanding during the financial year.

	The Group					
	2026			2025		
	Continuing Operations RM	Discontinued Operations RM	Total RM	Continuing Operations RM	Discontinued Operations RM	Total RM
Profit/(Loss) attributable to owners of the Company (Basic)	11,469,147	-	11,469,147	13,567,835	(2,511,282)	11,056,553

	The Group	
	2026	2025
Weighted average number of ordinary shares in issue (Basic)	832,912,600	832,912,600
Basic earnings/(loss) per share (sen):		
- continuing operations	1.38	1.63
- discontinued operations	-	(0.30)
	1.38	1.33

(b) Diluted Earnings Per Share

The diluted earnings per share is calculated by dividing the consolidated profit attributable to owners of the Company by the weighted average number of ordinary shares outstanding during the financial year after adjusted for the effects of dilutive potential ordinary shares.

	The Group					
	2026			2025		
	Continuing Operations RM	Discontinued Operations RM	Total RM	Continuing Operations RM	Discontinued Operations RM	Total RM
Profit/(Loss) attributable to owners of the Company (Diluted)	11,469,147	-	11,469,147	13,567,835	(2,511,282)	11,056,553

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

29. EARNINGS/(LOSS) PER SHARE (CONT'D)

(b) Diluted Earnings Per Share (Cont'd)

	The Group	
	2026	**2025**
Weighted average number of ordinary shares in issue (Basic)	832,912,600	832,912,600
Effect of LTIP	75,693	*
Weighted average number of ordinary shares in issue (Diluted)	832,988,293	832,912,600
Diluted earnings/(loss) per share (sen):		
- continuing operations	1.38	1.63
- discontinued operations	-	(0.30)
	1.38	1.33

* The potential conversion of LTIP is anti-dilutive as their exercise prices are higher than the average market price of the Company's ordinary shares during the current financial year. Accordingly, the exercise of LTIP has been ignored in the calculation of dilutive earnings per share.

30. DIVIDENDS

	The Group/ The Company	
	2026 RM	**2025 RM**
In respect of the financial year ended 30 June 2024		
An interim dividend of 0.37 sen per ordinary share, paid on 27 September 2024	-	3,081,776
In respect of the financial year ended 30 June 2025		
An interim dividend of 0.60 sen per ordinary share, paid on 28 February 2025	-	4,997,476
An interim dividend of 0.37 sen per ordinary share, paid on 7 October 2025	3,081,776	-
In respect of the financial year ended 30 June 2026		
An interim dividend of 0.33 sen per ordinary share, paid on 13 March 2026	2,748,612	-
	5,830,388	8,079,252

Subsequent to the end of the financial year, the Company has declared an interim dividend of 0.03 sen per ordinary share in respect of the current financial year, paid on 5 October 2026.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

31. DISPOSAL OF A SUBSIDIARY

In the previous financial year, the Company disposed of its entire equity interests in CGI Primary Care Sdn. Bhd. for a total consideration of RM840,000 on 30 June 2025.

The following summarises the major classes of the consideration received, and the amounts of assets disposed of and liabilities transferred at the date of disposal:-

(a) Financial Effect Arising from Disposal

	The Group 2025 RM	The Company 2025 RM
Investment in a subsidiary (Note 5)	-	1,000
Amount owing by a subsidiary	-	2,363,676*
Property, plant and equipment (Note 8)	1,513,620	-
Right-of-use assets (Note 9)	677,820	-
Inventories	150,632	-
Trade receivables	28,750	-
Other receivables, deposits and prepayments	131,128	-
Cash and bank balances	50,636	-
Other payables and accruals	(76,025)	-
Lease liabilities (Note 18)	(598,568)	-
Provision of restoration cost (Note 19)	(234,000)	-
Current tax liabilities	(167,064)	-
Deferred tax liabilities (Note 11)	(32,898)	-
Carrying amount of net assets disposed of	1,444,031	2,364,676
Total disposal proceeds	(840,000)	(840,000)
Loss on disposal of a subsidiary (Note 26)	604,031	1,524,676

* Pursuant to the Share Sale Agreement entered by the Group and the Company for the disposal of CGI Primary Care Sdn. Bhd., the Company has agreed to waive in full the outstanding amount owing by CGI Primary Care Sdn. Bhd.

(b) Cash Flows Arising from Disposal

Cash proceeds from disposal	-	-
Cash and cash equivalents of a subsidiary disposed of	(50,636)	-
Net cash outflow from the disposal of a subsidiary	(50,636)	-

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

32. CASH FLOW INFORMATION

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

	The Group	
	2026 RM	2025 RM
Property, plant and equipment		
Cost of plant and equipment purchased (Note 8)	81,506,448	54,389,448
Right-of-use assets		
Cost of right-of-use assets acquired (Note 9)	41,374	234,000
Less: Addition of lease liabilities (Note 18)	(41,374)	-
Less: Provision for restoration costs (Note 19)	-	(234,000)
	-	-

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

	Lease Liabilities RM	Term Loans RM	Total RM
The Group			
2026			
At 1 July 2025	4,730,032	42,819,234	47,549,266
Changes in Financing Cash Flows			
Proceeds from drawdown	-	40,835,979	40,835,979
Repayment of principal	(2,332,503)	-	(2,332,503)
Repayment of interests	(154,864)	-	(154,864)
	(2,487,367)	40,835,979	38,348,612
Other Changes			
Acquisition of new leases (Note 18)	41,374	-	41,374
Interest expense recognised in profit or loss (Note 18)	154,864	-	154,864
At 30 June 2026	2,438,903	83,655,213	86,094,116

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

32. CASH FLOW INFORMATION (CONT'D)

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

	Lease Liabilities RM	Term Loans RM	Total RM
The Group			
2025			
At 1 July 2024	8,143,495	-	8,143,495
Changes in Financing Cash Flows			
Proceeds from drawdown	-	42,819,234	42,819,234
Repayment of principal	(2,451,702)	-	(2,451,702)
Repayment of interests	(291,927)	-	(291,927)
	(2,743,629)	42,819,234	40,075,605
Other Changes			
Interest expense recognised in profit or loss (Note 18)	291,927	-	291,927
Reassessment of leases (Note 18)	(363,193)	-	(363,193)
Disposal of a subsidiary (Note 31(a))	(598,568)	-	(598,568)
At 30 June 2025	4,730,032	42,819,234	47,549,266

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

	The Group	
	2026 RM	2025 RM
Payment of lease liabilities	2,332,503	2,451,702
Interest paid on lease liabilities	154,864	291,927
	2,487,367	2,743,629

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

	The Group		The Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Fixed deposits with licensed banks	40,240,231	72,641,125	5,417,789	19,427,809
Cash and bank balances	7,397,091	11,797,125	1,909,177	8,930,441
	47,637,322	84,438,250	7,326,966	28,358,250
Less:				
- Fixed deposits with tenure of more than 3 months	(13,940,085)	(50,757,336)	(5,417,789)	(5,233,074)
	33,697,237	33,680,914	1,909,177	23,125,176

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

33. KEY MANAGEMENT PERSONNEL COMPENSATION

The key management personnel of the Group and of the Company includes executive directors and non-executive directors of the Company and certain members of senior management of the Group and of the Company.

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

(a) Directors

	The Group		The Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Directors of the Company				
Short-term employee benefits:				
- fees	145,935	157,500	145,935	157,500
- salaries, bonuses and other benefits	6,128,602	6,187,973	16,679	23,200
	6,274,537	6,345,473	162,614	180,700
Defined contribution benefits	586,808	586,130	-	-
LTIP expenses	20,681	66,393	-	-
Total directors' remuneration (Note 26)	6,882,026	6,997,996	162,614	180,700

(b) Other Key Management Personnel

	The Group		The Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Short-term employee benefits	6,360,521	7,246,872	-	-
Defined contribution benefits	827,422	935,713	-	-
LTIP expenses	149,987	114,545	-	-
Total compensation for other key management personnel	7,337,930	8,297,130	-	-

34. CAPITAL COMMITMENTS

	The Group	
	2026 RM	2025 RM
Construction of hospital	37,722,137	63,087,169
Purchase of medical equipment	27,318,721	-
	65,040,858	63,087,169

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

35. RELATED PARTY DISCLOSURES

(a) Subsidiaries

The subsidiaries are disclosed in Note 5 to the financial statements.

(b) Significant Related Party Transactions and Balances

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

	The Group	
	2026	2025
	RM	RM
External consultant fee contributed by directors	(246,048)	(326,055)
External consultant fee contributed by other key management personnel	(207,246)	(240,895)
Ancillary services paid to a joint venture	27,912	11,246
Consultant fee paid to joint ventures	413,184	444,642
Hospital cost paid to joint ventures	197,312	210,172
Dividend from a joint venture	(20,664)	-
Rental income charged to an associate	(140,886)	(143,816)
Management fee charged to an associate	(324,000)	(324,000)
Management fee charged to joint ventures	(19,851)	(21,017)
Disposal of property, plant and equipment to an associate	-	(2,268)

The significant outstanding balances of the related parties together with their terms and conditions are disclosed in the respective notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

36. OPERATING SEGMENTS

The Group operates predominantly in one business segment in Malaysia. Accordingly, the information by business and geographical segments is not presented.

There is no single customer that contributed 10% or more to the Group's revenue.

37. FINANCIAL INSTRUMENTS

The activities of the Group and of the Company are exposed to a variety of market risk (including foreign currency risk, interest rate risk and equity price risk), credit risk and liquidity risk. The overall financial risk management policy focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Group and of the Company.

37.1 FINANCIAL RISK MANAGEMENT POLICIES

The policies in respect of the major areas of treasury activity are as follows:-

(a) Market Risk

(i) Foreign Currency Risk

The Group and the Company do not have any transactions or balances denominated in foreign currencies and hence, are not exposed to foreign currency risk.

(ii) Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The exposure to interest rate risk arises mainly from long-term borrowings with variable rates. The Group and the Company adopt a policy of obtaining the most favourable interest rates available.

The exposure to interest rate risk based on the carrying amounts of the financial instruments at the end of the reporting period is disclosed in Note 20 to the financial statements.

Interest Rate Risk Sensitivity Analysis

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

	2026 RM	2025 RM
Effects on Profit After Taxation		
Increase of 100 basis points	-635,780	-325,426
Decrease of 100 basis points	+635,780	+325,426

There is no impact on the Group's equity.

The Company does not have any floating rate borrowings and hence, no sensitivity analysis is presented.

(iii) Equity Price Risk

The Group and the Company do not have any quoted investments and hence, are not exposed to equity price risk.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

37. FINANCIAL INSTRUMENTS (CONT'D)

37.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

(b) Credit Risk

The exposure to credit risk, or the risk of counterparties defaulting, arises mainly from trade and other receivables. The Group and the Company manage their exposures to credit risk by the application of credit approvals, credit limits and monitoring procedures on an ongoing basis. For other financial assets (including cash and bank balances and fixed deposits), the Group and the Company minimise credit risk by dealing exclusively with high credit rating counterparties.

Also, the Company's exposure to credit risk includes advances to subsidiaries and corporate guarantee given to financial institutions for credit facilities granted to a subsidiary. The Company monitors the ability of the subsidiaries to serve their loans on an individual basis.

(i) Credit Risk Concentration Profile

The Group does not have any significant credit risk related to any individual customer or counterparty.

(ii) Maximum Exposure to Credit Risk

At the end of the reporting period, the maximum exposure to credit risk is represented by the carrying amount of each class of financial assets recognised in the statements of financial position of the Group and of the Company after deducting any allowance for impairment losses (where applicable).

In addition, the Company's maximum exposure to credit risk also includes corporate guarantees provided to its subsidiary of RM83,655,213 (2025 - RM42,819,234), representing the outstanding banking facilities of the subsidiary as at the end of the reporting period. These corporate guarantees have not been recognised in the Company's financial statements since their fair values on initial recognition were not material.

(iii) Assessment of Impairment Losses

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

At each reporting date, the Group and the Company evaluate whether any of the financial assets at amortised cost are credit impaired.

The gross carrying amounts of financial assets are written off against the associated impairment, if any, when there is no reasonable expectation of recovery despite the fact that they are still subject to enforcement activities.

A financial asset is credit impaired when any of following events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred:

- Significant financial difficulty of the receivable;
- A breach of contract, such as a default or past due event;
- Restructuring of a debt in relation to the receivable's financial difficulty; or
- It is becoming probable that the receivable will enter bankruptcy or other financial reorganisation.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

37. FINANCIAL INSTRUMENTS (CONT'D)

37.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

(b) Credit Risk (Cont'd)

(iii) Assessment of Impairment Losses (Cont'd)

The Group and the Company consider a receivable to be in default when the receivable is unlikely to repay its debt to the Group and the Company in full or is more than one year past due unless the Group and the Company have reasonable and supportable information to demonstrate that a more a lagging default criterion is more appropriate.

Trade Receivables

The Group applies the simplified approach to measure expected credit losses using a lifetime expected credit loss allowance for all trade receivables.

Inputs, Assumptions and Techniques used for Estimating Impairment Losses

To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due.

The Group measures the expected credit losses of certain major customers, trade receivables that are credit impaired and trade receivables with a high risk of default on an individual basis.

The expected loss rates are based on the payment profiles of sales over 36 months (2025 - 24 months) before the reporting date and the corresponding historical credit losses experienced within this period. The historical loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors affecting the ability of the trade receivables to settle their debts.

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

Allowance for Impairment Losses

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

	Gross Amount RM	Lifetime Individual Allowance RM	Lifetime Collective Allowance RM	Carrying Amount RM
The Group				
2026				
Current (not past due)	6,846,877	-	(292,563)	6,554,314
1 to 30 days past due	900,725	-	(121,645)	779,080
31 to 120 days past due	335,640	-	(74,148)	261,492
More than 120 days past due	404,890	-	(326,674)	78,216
Credit impaired	323,814	-	(244,300)	79,514
Trade receivables	8,811,946	-	(1,059,330)	7,752,616
Unbilled receivables	162,469	-	(11,123)	151,346
	8,974,415	-	(1,070,453)	7,903,962

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

37. FINANCIAL INSTRUMENTS (CONT'D)

37.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

(b) Credit Risk (Cont'd)

(iii) Assessment of Impairment Losses (Cont'd)

Trade Receivables (Cont'd)

Allowance for Impairment Losses (Cont'd)

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

	Gross Amount RM	Lifetime Individual Allowance RM	Lifetime Collective Allowance RM	Carrying Amount RM
The Group				
2025				
Current (not past due)	6,983,247	-	(100,597)	6,882,650
1 to 30 days past due	599,955	-	(52,602)	547,353
31 to 120 days past due	540,725	-	(83,541)	457,184
More than 120 days past due	193,959	-	(95,655)	98,304
Credit impaired	165,407	-	(165,407)	-
Trade receivables	8,483,293	-	(497,802)	7,985,491
Unbilled receivables	829,586	-	(20,135)	809,451
	9,312,879	-	(517,937)	8,794,942

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

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

Other Receivables

The Group and the Company apply the 3-stage general approach to measure expected credit losses for its other receivables.

Inputs, Assumptions and Techniques used for Estimating Impairment Losses

Under this approach, the Group and the Company assess whether there is a significant increase in credit risk for receivables by comparing the risk of a default as at the reporting date with that as at the date of initial recognition. The Group and the Company consider that there has been a significant increase in credit risk when contractual terms change or payments are delayed. Regardless of the assessment, a significant increase in credit risk is presumed if a receivable is more than 30 days past due in making a contractual payment.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

37. FINANCIAL INSTRUMENTS (CONT'D)

37.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

(b) Credit Risk (Cont'd)

(iii) Assessment of Impairment Losses (Cont'd)

Other Receivables (Cont'd)

Inputs, Assumptions and Techniques used for Estimating Impairment Losses (Cont'd)

The Group and the Company use 3 categories to reflect their credit risk and how the loss allowance is determined for each category:-

Category	Definition of Category	Loss Allowance
Performing:	Receivables have a low risk of default and a strong capacity to meet contractual cash flows	12-month expected credit losses
Underperforming:	Receivables for which there is a significant increase in credit risk	Lifetime expected credit losses
Non-performing:	There is evidence indicating the receivable is credit impaired or more than 90 days past due	Lifetime expected credit losses

The Group and the Company measure the expected credit losses of receivables having significant balances, receivables that are credit impaired and receivables with a high risk of default on an individual basis. The remaining receivables are grouped by shared credit risk characteristics and assessed on a collective basis.

Loss allowance is measured on either 12-month expected credit losses or lifetime expected credit losses, by considering the likelihood that the receivable would not be able to repay during the contractual period (probability of default, PD), the percentage of contractual cash flows that will not be collected if default happens (loss given default, LGD) and the outstanding amount that is exposed to default risk (exposure at default, EAD).

In deriving the PD and LGD, the Group and the Company consider the receivable's past payment status and its financial condition as at the reporting date. The PD is adjusted to reflect current and forward-looking information on macroeconomic factors affecting the ability of the receivable to settle its debts.

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

Allowance for Impairment Losses

Based on the assessment performed, the identified impairment loss was immaterial and hence, it is not provided for.

Amount Owing by Subsidiaries (Non-trade balances)

The Company also applies the 3-stage general approach (see information on other receivables above) to measure expected credit losses for all inter-company balances.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

37. FINANCIAL INSTRUMENTS (CONT'D)

37.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

(b) Credit Risk (Cont'd)

(iii) Assessment of Impairment Losses (Cont'd)

Amount Owing by Subsidiaries (Non-trade balances) (Cont'd)

Inputs, Assumptions and Techniques used for Estimating Impairment Losses

The Company measures the expected credit losses on an individual basis, which is aligned with its credit risk management practices on the inter-company balances.

The Company considers advances to subsidiaries to be of low credit risks. The Company assumes that there is a significant increase in credit risk when a subsidiary's financial position deteriorates significantly. This is because the Company is able to determine the timing of payments of the advances when they are payable, the Company considers the advances to be in default when the subsidiaries are not able to pay when demanded.

For advances that are repayable on demand, impairment losses are assessed based on the assumption that repayment of the outstanding balances is demanded at the reporting date. If the subsidiary does not have sufficient highly liquid resources when the advances are demanded, the Company will consider the expected manner of recovery to measure the impairment loss; the recovery manner could be either through 'repayable over time' or a fire sale of less liquid assets by the subsidiary.

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

Allowance for Impairment Losses

Based on the assessment performed, the identified impairment loss was immaterial and hence, it is not provided for.

Fixed Deposits with Licensed Banks, Cash and Bank Balances

The Group and the Company consider the licensed banks to be of low credit risks. In addition, some of the bank balances are insured by Government agencies. Therefore, the Group and the Company are of the view that the loss allowance is immaterial and is therefore not provided for.

Financial Guarantee Contracts

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

Inputs, Assumptions and Techniques used for Estimating Impairment Losses

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

The Company considers there is a significant increase in credit risk when a subsidiary's financial position deteriorates significantly. A financial guarantee contract is credit impaired when:

- The subsidiary is unlikely to repay its obligation to the bank in full; or
- The subsidiary is having a deficit in equity and is continuously loss making.

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

37. FINANCIAL INSTRUMENTS (CONT'D)

37.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

(b) Credit Risk (Cont'd)

(iii) Assessment of Impairment Losses (Cont'd)

Financial Guarantee Contracts (Cont'd)

Allowance for Impairment Losses

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

(c) Liquidity Risk

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

Maturity Analysis

The following table sets out the maturity profile of the financial liabilities at the end of the reporting period based on contractual undiscounted cash flows (including interest payments computed using contractual rates or, if floating, based on the rates at the end of the reporting period):-

	Effective Interest Rate %	Carrying Amount RM	Contractual Undiscounted Cash Flows RM	Within 1 Year RM	1 - 5 Years RM	Over 5 Years RM
The Group						
2026						
Non-derivative Financial Liabilities						
Lease liabilities	4.18	2,438,903	2,494,567	2,490,967	3,600	-
Term loans	3.83	83,655,213	108,597,772	3,358,731	31,651,169	73,587,872
Trade payables	-	7,235,237	7,235,237	7,235,237	-	-
Other payables and accruals	-	9,448,933	9,448,933	9,448,933	-	-
Amount owing to directors	-	38,400	38,400	38,400	-	-
		102,816,686	127,814,909	22,572,268	31,654,769	73,587,872
2025						
Non-derivative Financial Liabilities						
Lease liabilities	4.18	4,730,032	4,938,734	2,469,367	2,469,367	-
Term loans	4.18	42,819,234	53,997,591	-	20,618,492	33,379,099
Trade payables	-	9,416,428	9,416,428	9,416,428	-	-
Other payables and accruals	-	5,599,324	5,599,324	5,599,324	-	-
Amount owing to directors	-	180,700	180,700	180,700	-	-
		62,745,718	74,132,777	17,665,819	23,087,859	33,379,099

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

37. FINANCIAL INSTRUMENTS (CONT'D)

37.1 FINANCIAL RISK MANAGEMENT POLICIES (CONT'D)

(c) Liquidity Risk (Cont'd)

Maturity Analysis (Cont'd)

The following table sets out the maturity profile of the financial liabilities at the end of the reporting period based on contractual undiscounted cash flows (including interest payments computed using contractual rates or, if floating, based on the rates at the end of the reporting period) (Cont'd):-

	Carrying Amount RM	Contractual Undiscounted Cash Flows RM	Within 1 Year RM
The Company			
2026			
Non-derivative Financial Liabilities			
Other payables and accruals	171,145	171,145	171,145
Amount owing to directors	38,400	38,400	38,400
Financial guarantee contracts in relation to corporate guarantee given to a subsidiary*	-	83,655,213	83,655,213
	209,545	83,864,758	83,864,758
2025			
Non-derivative Financial Liabilities			
Other payables and accruals	179,260	179,260	179,260
Amount owing to directors	180,700	180,700	180,700
Financial guarantee contracts in relation to corporate guarantee given to a subsidiary*	-	42,819,234	42,819,234
	359,960	43,179,194	43,179,194

* The potential exposure of the financial guarantee contracts is equivalent to the outstanding amount of the credit facilities of the said subsidiary at end of the reporting period. The financial guarantees have not been recognised in the financial statements because their fair values on initial recognition were not material.

37.2 CAPITAL RISK MANAGEMENT

The Group and the Company manage their capital to ensure that entities within the Group will be able to maintain an optimal capital structure so as to support its businesses and maximise shareholders' value. To achieve this objective, the Group and the Company may make adjustments to the capital structure in view of changes in economic conditions, such as adjusting the amount of dividend payment, returning of capital to shareholders or issuing new shares.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

37. FINANCIAL INSTRUMENTS (CONT'D)

37.2 CAPITAL RISK MANAGEMENT (CONT'D)

The Group and the Company manage their capital based on debt-to-equity ratio that complies with debt covenants and regulatory, if any. The debt-to-equity ratio is calculated as net debt divided by total equity. The Group and the Company include within net debt, interest bearing loans and borrowings, less cash and cash equivalents. The debt-to-equity ratio of the Group and of the Company at the end of the reporting period are as follows:-

	The Group		The Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Lease liabilities	2,438,903	4,730,032	-	-
Term loans	83,655,213	42,819,234	-	-
	86,094,116	47,549,266	-	-
Less: Cash and cash equivalents (Note 32(d))	(33,697,237)	(33,680,914)	(1,909,177)	(23,125,176)
Net debt/(Net cash)	52,396,879	13,868,352	(1,909,177)	(23,125,176)
Total equity	120,120,960	114,455,348	87,360,141	86,727,457
Debt-to-equity ratio	0.44	0.12	N/A	N/A

There was no change in the approach to capital management during the financial year.

37.3 CLASSIFICATION OF FINANCIAL INSTRUMENTS

	The Group		The Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Financial Assets				
Amortised Cost				
Trade receivables	7,903,962	8,794,942	-	-
Other receivables	1,586,927	2,386,300	740,090	866,645
Amount owing by subsidiaries	-	-	66,182,737	44,702,752
Fixed deposits with licensed banks	40,240,231	72,641,125	5,417,789	19,427,809
Cash and bank balances	7,397,091	11,797,125	1,909,177	8,930,441
	57,128,211	95,619,492	74,249,793	73,927,647
Financial Liabilities				
Amortised Cost				
Term loans	83,655,213	42,819,234	-	-
Trade payables	7,235,237	9,416,428	-	-
Other payables and accruals	9,448,933	5,599,324	171,145	179,260
Amount owing to directors	38,400	180,700	38,400	180,700
	100,377,783	58,015,686	209,545	359,960

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

37. FINANCIAL INSTRUMENTS (CONT'D)

37.4 GAINS AND LOSSES ARISING FROM FINANCIAL INSTRUMENTS

	The Group		The Company	
	2026 RM	2025 RM	2026 RM	2025 RM
Financial Assets				
Amortised Cost				
Net gains recognised in profit or loss	1,461,738	2,553,772	763,785	1,464,477

37.5 FAIR VALUE INFORMATION

The fair values of the financial assets and financial liabilities of the Group and of the Company that maturing within the next 12 months approximated their carrying amounts due to the relatively short-term maturity of the financial instruments or repayable on demand terms.

The following table sets out the fair value profile of financial instruments that are not carried at fair value at the end of the reporting period:-

	Fair Value of Financial Instruments Not Carried at Fair Value			Total Fair Value	Carrying Amount
	Level 1 RM	Level 2 RM	Level 3 RM	RM	RM
The Group					
2026					
Financial Asset					
Other receivables (non-current)	-	464,627	-	464,627	464,627
Financial Liability					
Term loans	-	83,655,213	-	83,655,213	83,655,213
2025					
Financial Asset					
Other receivables (non-current)	-	607,244	-	607,244	607,244
Financial Liability					
Term loans	-	42,819,234	-	42,819,234	42,819,234

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 (CONT'D)

37. FINANCIAL INSTRUMENTS (CONT'D)

37.5 FAIR VALUE INFORMATION (CONT'D)

The following table sets out the fair value profile of financial instruments that are not carried at fair value at the end of the reporting period (Cont'd):-

	Fair Value of Financial Instruments Not Carried at Fair Value			Total Fair Value	Carrying Amount
	Level 1 RM	Level 2 RM	Level 3 RM	RM	RM
The Company					
2026					
Financial Asset					
Other receivables (non-current)	-	464,627	-	464,627	464,627
2025					
Financial Asset					
Other receivables (non-current)	-	607,244	-	607,244	607,244

Fair Value of Financial Instruments Not Carried at Fair Value

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

(i) The fair value of other receivables (non-current) are calculated based on the present value of the projected repayment of loans.

(ii) The fair value of the term loans that carry floating interest rates approximated their carrying amounts as they are repriced to market interest rates on or near the reporting date.

38. SIGNIFICANT EVENTS DURING THE FINANCIAL YEAR

(a) On 28 July 2025, a wholly-owned subsidiary of the Company, Galen Primer Sdn. Bhd. was dissolved via striking off procedures.

(b) On 5 February 2026, COKL increased its issued and paid-up share capital from 13,131,000 to 24,931,000 shares by the issuance of 11,800,000 non-convertible preference shares ("NCRPS"). On the same day, a wholly-owned subsidiary of the Company, Cengild, subscribed for additional 2,950,000 NCRPS of RM1 each in COKL for a total cash consideration of RM2,950,000. Following the subscription, Cengild continued to hold 25% of the NCRPS in COKL.

39. SIGNIFICANT EVENTS OCCURRING AFTER THE REPORTING PERIOD

(a) On 2 July 2026, a wholly-owned subsidiary of the Company, Cengild entered into a shareholders' agreement with COKL and a third party to incorporate Bangsar South Tower Parking Sdn. Bhd. for carpark facilities management and operations for motor vehicles.

(b) On 6 August 2026, the Company entered into a joint venture agreement with KCB Holdings Sdn. Bhd. and Skyspring Sdn. Bhd. for the proposed establishment of a multidisciplinary tertiary private hospital in Pulau Pinang.

(c) On 7 September 2026, the Company announced a Proposed Strategic Equity Participation Plan through placement of up to 16,658,252 new ordinary shares in the Company, representing up to 2% of the total number of issued shares, to the eligible medical consultants, at an issue price to be determined at a later date. On 22 September 2026, the Company submitted the application in relation to the Proposed Strategic Equity Participation Plan to Bursa Securities, and was subsequently approved on 25 September 2026.

ANALYSIS OF SHAREHOLDINGS

AS AT 2 OCTOBER 2026

STATISTICS OF ORDINARY SHAREHOLDINGS

Class of Shares	:	Ordinary Shares
Total Number of Issued Shares	:	832,912,600
Voting Rights	:	One vote for each ordinary share held

DISTRIBUTION OF SHAREHOLDINGS

Size of Holding	No. of shareholders	%	No. of shares	%
1 – 99	16	0.403	188	0.000
100 – 1,000	405	10.207	192,336	0.023
1,001 – 10,000	1,370	34.526	8,869,808	1.065
10,001 – 100,000	1,723	43.422	67,567,100	8.112
100,001 to less than 5% of issued shares	451	11.366	509,132,198	61.127
5% and above of issued shares	3	0.076	247,150,970	29.673
Total	**3,968**	**100.00**	**832,912,600**	**100.00**

SUBSTANTIAL SHAREHOLDERS' SHAREHOLDING BASED ON REGISTER OF SUBSTANTIAL SHAREHOLDERS

Name of Substantial Shareholders	No. of ordinary shares held			
	Direct	%	Indirect	%
Dato' Tan Huck Joo	134,853,570	16.191	-	-
Anne Marie Loh Foong Han	80,294,704	9.640	-	-
Dr. Mohamed Akhtar Bin Mohamed Ditali Qureshi	56,327,438	6.763	-	-

DIRECTORS' SHAREHOLDING BASED ON REGISTER OF DIRECTORS' SHAREHOLDING

Name of Director	No. of ordinary shares held			
	Direct	%	Indirect	%
Dato' Tan Huck Joo	134,853,570	16.191	-	-
Dr. Mohamed Akhtar Bin Mohamed Ditali Qureshi	56,327,438	6.763	-	-
Dr. Azrina Binti Abu Bakar	200,000	0.024	-	-
Dr. Eddy Yap Tat Hiung	-	-	-	-

ANALYSIS OF SHAREHOLDINGS

AS AT 2 OCTOBER 2026 (CONT'D)

LIST OF TOP 30 HOLDERS

No.	Name of Shareholders	No. of Shares	%
1.	Dato' Dr. Tan Huck Joo	134,853,570	16.191
2.	Dr. Mohamed Akhtar Bin Mohamed Ditali Qureshi	56,327,438	6.763
3.	HLB Nominees (Asing) Sdn. Bhd. Pledged Securities Account for Anne Marie Loh Foong Han (SIN8000079)	55,969,962	6.720
4.	HLIB Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Tan Kar Tek (CCTS)	40,256,463	4.833
5.	Teoh Su Lin	40,183,121	4.824
6.	Ramesh a/l K Gurunathan	35,341,056	4.243
7.	Ong Siew Kuen	32,195,253	3.865
8.	Citigroup Nominees (Asing) Sdn. Bhd. Exempt an for UBS AG Singapore (Foreign)	29,946,192	3.595
9.	Anne Marie Loh Foong Han	24,324,742	2.920
10.	Transmetro Sdn. Bhd.	23,424,636	2.812
11.	Goh Li Syuen	20,000,000	2.401
12.	Koon Poh Keong	13,000,000	1.561
13.	Tan Soon Wah	12,987,017	1.559
14.	Lai Kwong Choy	12,882,619	1.547
15.	Medic Quest Sdn. Bhd.	11,242,900	1.350
16.	CGS International Nominees Malaysia (Tempatan) Sdn. Bhd. Pledged Securities Account for Tang Vee Mun (Datuk) (MY4553)	9,243,610	1.110
17.	Fong Ah Chai	5,500,000	0.660
18.	Jason Lim Meng Hock	4,587,000	0.551
19.	Amir Azlan Zain	3,960,002	0.475
20.	HLIB Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Foong Siew Ee (CCTS)	3,919,000	0.471
21.	Wang Phaik Mear	3,902,800	0.469
22.	Affin Hwang Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Tang Vee Mun (Datuk)	3,855,500	0.463
23.	Tan Lai Huan	3,622,800	0.435
24.	Wong Chee Kong	3,591,000	0.431
25.	Lee Boon Chye	3,500,000	0.420
26.	Kuok Su Sim	3,492,803	0.419
27.	Ifast Nominees (Tempatan) Sdn. Bhd. Yong Wan Yee	3,400,000	0.408
28.	Tan Lim Tneah Kooi	3,182,777	0.382
29.	Kang Hoo Chong	2,657,810	0.319
30.	HLB Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Chai Chen Hoe	2,423,600	0.291

NOTICE OF THE SIXTH ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN that the Sixth Annual General Meeting of **CENGILD MEDICAL BERHAD** will be held at LG1, Cengild Specialist Hospital, No. 2, Jalan 1/112H, Bangsar South Off Jalan Kerinchi, 59200 Kuala Lumpur, Malaysia on Friday, 27 November 2026 at 3.00 p.m. or any adjournment thereof, for the purpose of considering and, if thought fit, passing with or without modifications the resolutions as set out in this notice:-

AGENDA

Ordinary Business

1. To receive the Audited Financial Statements for the financial year ended 30 June 2026 and the Reports of the Directors and Auditors thereon. **(Please refer to Explanatory Note 1)**

2. To re-elect the following Directors who retire by rotation pursuant to Clause 76(3) of the Company's Constitution:-

   (i) Dato' Dr. Tan Huck Joo **(Ordinary Resolution 1)**

   (ii) Dr. Azrina Binti Abu Bakar **(Ordinary Resolution 2)**

3. To approve the payment of Directors' Fees and Benefits for an amount not exceeding RM200,000.00 for the period commencing from the date immediately after the Sixth Annual General Meeting until the next Annual General Meeting of the Company. **(Ordinary Resolution 3)**

4. To re-appoint Crowe Malaysia PLT as Auditors of the Company and to authorise the Directors to fix their remuneration. **(Ordinary Resolution 4)**

Special Business

To consider and, if thought fit, to pass with or without modifications, the following Ordinary Resolutions:-

5. **Authority to issue and allot Shares of the Company pursuant to Sections 75 and 76 of the Companies Act 2016.** **(Ordinary Resolution 5)**

"THAT pursuant to Sections 75 and 76 of the Companies Act 2016 ("the Act"), ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities") ("Listing Requirements") and the approval of the relevant regulatory authorities, where such approval is required, the Directors of the Company be and are hereby authorised to issue and allot shares in the capital of the Company, grant rights to subscribe for shares in the Company, convert any securities into shares in the Company, or allot shares under an agreement or option or offer ("New Shares") from time to time, at such price, to such persons and for such purposes and upon such terms and conditions as the Directors may in their absolute discretion deem fit, provided that the aggregate number of such New Shares to be issued, to be subscribed under any rights granted, to be issued from conversion of any security, or to be issued and allotted under an agreement or option or offer, pursuant to this resolution, when aggregated with the total number of any such shares issued during the preceding 12 months does not exceed 10% of the total number of issued shares (excluding any treasury shares) of the Company for the time being ("Proposed General Mandate").

THAT such approval on the Proposed General Mandate shall continue to be in force until:

a. the conclusion of the next Annual General Meeting of the Company held after the approval was given;

b. the expiration of the period within which the next Annual General Meeting of the Company is required to be held after the approval was given; or

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

whichever is the earlier.

NOTICE OF THE SIXTH ANNUAL GENERAL MEETING

(CONT'D)

THAT the Directors of the Company be and are hereby also empowered to obtain the approval from Bursa Securities for the listing of and quotation for such New Shares on the ACE Market of Bursa Securities.

THAT authority be and is hereby given to the Directors of the Company, to give effect to the Proposed General Mandate with full powers to assent to any conditions, modifications, variations and/or amendments as they may deem fit in the best interest of the Company and/or as may be imposed by the relevant authorities.

AND FURTHER THAT the Directors of the Company, be and are hereby authorised to implement, finalise, complete and take all necessary steps and to do all acts (including execute such documents as may be required), deeds and things in relation to the Proposed General Mandate."

6. **Proposed Renewal of Existing Shareholders' Mandate for Recurrent Related Party Transactions of A Revenue or Trading Nature** **(Ordinary Resolution 6)**

"THAT pursuant to Rule 10.09 of the Listing Requirements, the Company and its subsidiaries ("the Group") be and are hereby authorised to enter into and give effect to the recurrent related party transactions of a revenue or trading nature with the related party as set out in Section 2.3 of the Circular to Shareholders dated 29 October 2026 ("the Related Parties") provided that such transactions and/or arrangements are:

a. necessary for the day-to-day operations;
b. undertaken in the ordinary course of business at arm's length basis and are on normal commercial terms and transaction prices which are not more favourable to the Related Parties than those generally available to the public; and
c. not detrimental to the minority shareholders of the Company,

(collectively known as the "Shareholders' Mandate")

AND THAT such approval, shall continue to be in force until:

a. the conclusion of the next Annual General Meeting ("AGM") of the Company at which the Shareholders' Mandate was passed, at which time it will lapse, unless by a resolution passed at the AGM, the authority is renewed; or
b. the expiration of the period within which the next AGM of the Company is required to be held pursuant to Section 340(2) of the Companies Act 2016 ("the Act") but must not extend to such extension as may be allowed pursuant to Section 340(4) of the Act; or
c. revoked or varied by ordinary resolution passed by the shareholders of the Company in general meeting,

whichever is earlier,

AND THAT the Directors of the Company be and are hereby authorised to complete and do all such acts and things (including executing all such documents as may be required) as they may consider expedient or necessary to give effect to the Shareholders' Mandate."

7. To transact any other business of which due notice shall have been given in accordance with the Companies Act 2016 and the Constitution of the Company.

BY ORDER OF THE BOARD

KHAW TEIK THYE (SSM PC NO. 202208000728) (MIA 11616)
CHONG LAY KIM (SSM PC NO. 202008001920) (LS 0008373)

Company Secretaries

Kuala Lumpur
29 October 2026

NOTICE OF THE SIXTH ANNUAL GENERAL MEETING

(CONT'D)

Notes on the appointment of Proxy:-

1. For the purpose of determining who shall be entitled to participate in this 6th Annual General Meeting ("6th AGM"), the Company shall be requesting Bursa Malaysia Depository Sdn. Bhd. to make available to the Company, the Record of Depositors as at 20 November 2026. Only a member whose name appears on this Record of Depositors shall be entitled to participate in this 6th AGM.

2. A member who is entitled to participate in this 6th AGM is entitled to appoint a proxy or attorney or in the case of a corporation, to appoint a duly authorised representative to participate in his/her place. A proxy may but need not be a member of the Company.

3. A member of the Company who is entitled to participate and vote at this 6th AGM may appoint not more than two (2) proxies to participate and vote instead of the member at this 6th AGM.

4. If two (2) proxies are appointed, the entitlement of those proxies to vote on a show of hands shall be in accordance with the Listing Requirements of Bursa Malaysia Securities Berhad.

5. Where a member of the Company is an authorised nominee as defined in the Securities Industry (Central Depositories) Act 1991 ("Central Depositories Act"), it may appoint not more than two (2) proxies in respect of each securities account it holds in ordinary shares of the Company standing to the credit of the said securities account.

6. 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 Central Depositors Act which is exempted from compliance with the provisions of Section 25A(1) of the Central Depositors Act.

7. Where a member appoints more than one (1) proxy, the proportion of shareholdings to be represented by each proxy must be specified in the instrument appointing the proxies.

8. The appointment of a proxy may be made in hard copy form or by electronic means in the following manner and must be received by the Company not less than forty-eight (48) hours before the time appointed for holding this 6th AGM or any adjournment thereof, at which the person named in the appointment proposes to vote:

   i. <u>In hard copy form</u>
   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 Vistra Investor & Issuing House Services Sdn. Bhd. (formerly known as 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, at the drop-in box located at Unit G-3, Ground Floor, Vertical Podium, Avenue 3, Bangsar South, No. 8 Jalan Kerinchi, 59200 Kuala Lumpur, Malaysia.

   ii. <u>By electronic means</u>
   The proxy form can be electronically lodged with the Share Registrar of the Company via the portal at https://srmy.vistra.com. Please follow the procedures set out in the Administrative Guide.

9. Please ensure ALL the particulars as required in the proxy form are complete, signed and dated accordingly.

10. Last date and time for lodging the form of proxy is Wednesday, 25 November 2026 at 3.00 p.m.

11. Any authority pursuant to which such an appointment is made by a power of attorney must be deposited with the Share Registrar of the Company at Vistra Investor & Issuing House Services Sdn. Bhd. (formerly known as 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, at the drop-in box located 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 6th AGM or adjourned 6th AGM at which the person named in the appointment proposes to vote. A copy of the power of attorney may be accepted provided that it is certified notarially and/or in accordance with the applicable legal requirements in the relevant jurisdiction in which it is executed.

NOTICE OF THE SIXTH ANNUAL GENERAL MEETING

(CONT'D)

12. For a corporate member who has appointed an authorised representative, please deposit ORIGINAL certificate of appointment of authorised representative with the Share Registrar of the Company at Vistra Investor & Issuing House Services Sdn. Bhd. (formerly known as 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, at the drop-in box located at Unit G-3, Ground Floor, Vertical Podium, Avenue 3, Bangsar South, No. 8 Jalan Kerinchi, 59200 Kuala Lumpur, Malaysia. The certificate of appointment of authorised representative should be executed in the following manner:-

    i. If the corporate member has a common seal, the certificate of appointment of authorised representative should be executed under seal in accordance with the constitution of the corporate member.

    ii. If the corporate member does not have a common seal, the certificate of appointment of authorised representative should be affixed with the rubber stamp of the corporate member (if any) and executed by:-
        (a) at least two (2) authorised officers, of whom one shall be a director; or
        (b) any director and/or authorised officers in accordance with the laws of the county under which the corporate member is incorporated.

13. Shareholders are advised to check the Company's website at www.cengild.com and announcements from time to time for any changes to the administration of this 6th AGM.

Explanatory Notes on the Ordinary Business

1. Agenda item 1

This agenda item is included for discussion only. Pursuant to Section 340(1)(a) of the Companies Act 2016, the Audited Financial Statements do not require formal approval by the shareholders. Accordingly, this Agenda item is not subject for voting.

2. Ordinary Resolutions 1 and 2

Dato' Dr. Tan Huck Joo and Dr. Azrina Binti Abu Bakar, who are retiring as Directors of the Company and being eligible, have offered themselves for re-election at the 6th AGM.

The Board of Directors (the "Board"), through the Nominating Committee, has considered the performance and contribution of each of the retiring Directors and, having deliberated thereon, is satisfied that both Directors meet the criteria prescribed under Rule 2.20A of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad, including the requisite skills, expertise, experience, professionalism, commitment, integrity, character, competence and ability to devote sufficient time to effectively discharge their duties and responsibilities as Directors.

Both Directors have also satisfied the relevant requirements under the Company's fit and proper assessment.

The details and profiles of the Directors seeking re-election are set out in the Profile of Directors section of the Company's Annual Report 2026 at pages 16 to 19.

3. Ordinary Resolution 3

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 proposed Ordinary Resolution 3 seeks shareholders' approval for the payment of Directors' fees and benefits for the period commencing from the date immediately following the 6th AGM until the conclusion of the next Annual General Meeting of the Company. The proposed amount has been calculated based on the current Board composition and the number of scheduled Board and Board Committee meetings for the said period.

In the event that the approved amount is insufficient due to, amongst others, an increase in the size of the Board and/or an increase in the number of Board and Board Committee meetings held during the relevant period, approval for the shortfall will be sought at the next AGM.

NOTICE OF THE SIXTH ANNUAL GENERAL MEETING

(CONT'D)

4. Ordinary Resolution 4

The Board, through the Audit and Risk Management Committee, has considered the re-appointment of Messrs Crowe Malaysia PLT as Auditors of the Company and, upon the recommendation of the Audit and Risk Management Committee, is satisfied that Messrs Crowe Malaysia PLT meet the relevant criteria and are suitable for re-appointment.

The factors considered by the Audit and Risk Management Committee in making its recommendation to the Board are disclosed in the Corporate Governance Overview Statement of the Company's Annual Report 2026.

Accordingly, the Board recommends that shareholders approve the proposed resolution on the re-appointment of Messrs Crowe Malaysia PLT as Auditors of the Company at the 6th AGM.

Explanatory Notes on the Special Business

5. Ordinary Resolution 5

This proposed resolution is proposed pursuant to Sections 75 and 76 of the Companies Act 2016, and if passed, will give the Directors of the Company, from the date of the 6th AGM, authority to allot shares in the Company up to and not exceeding in total ten percent (10%) of the total number of issued shares (excluding treasury shares) of the Company for such purposes as the Directors deem fit and in the best interest of the Company. This authority, unless revoked or varied at a general meeting, will expire at the conclusion of the next AGM of the Company.

The proposed Ordinary Resolution 5 is a renewal of the previous year's mandate. This mandate grants the Company the flexibility to issue new securities without convening a separate general meeting for shareholders' approval, thereby saving time and avoiding additional costs. The purpose of this general mandate is for any possible fundraising activities, including but not limited to further placing of shares for the purpose of working capital, acquisitions, investments and/or for issuance of shares as a form of settlement of purchase consideration or such other applications as the Directors may deem fit and expedient in the best interest of the Company

As at the date of this Notice, no shares have been issued pursuant to the general mandate granted at the last AGM.

6. Ordinary Resolution 6

The Ordinary Resolution 6 if passed, will enable the Company and/or its subsidiaries to enter into recurrent transactions involving the interest of Related Parties, which are necessary for the Group's day-to-day operations and undertaken at arm's length, subject to the transactions being carried out in the ordinary course of business and on terms that are not detrimental to the minority shareholders of the Company.

Please refer to the Circular to Shareholders dated 29 October 2026 for further details.

STATEMENT OF ACCOMPANYING NOTICE OF THE SIXTH ANNUAL GENERAL MEETING

Pursuant to Rule 8.29(2) of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad

As at date of this Notice, there are no individuals who are standing for election as Directors at this Sixth Annual General Meeting

CENGILD

CENGILD MEDICAL BERHAD
Registration No.: 202101004143 (1404442-P)
(Incorporated in Malaysia)

PROXY FORM

CDS Account No.	
No. of shares held	

*I/We_____ Tel:_____
(Full name in block, NRIC/Passport/Company No)

of_____

_____

being member(s) of **CENGILD MEDICAL BERHAD**, hereby appoint:

Full Name (in Block as per NRIC / Passport)	**NRIC/Passport No.**	**Proportion of Shareholdings**	
		No. of Shares	**%**
Address			

and / or (*delete as appropriate)

Full Name (in Block as per NRIC / Passport)	**NRIC/Passport No.**	**Proportion of Shareholdings**	
		No. of Shares	**%**
Address			

or failing him/her, the Chairman of the Meeting, as *my/our proxy/proxies to vote for *me/us on my/our behalf at the Sixth Annual General Meeting (6th AGM") of the Company which will at LG1, Cengild Specialist Hospital, No. 2, Jalan 1/112H, Bangsar South Off Jalan Kerinchi, 59200 Kuala Lumpur, Malaysia on Friday, 27 November 2026 at 3.00 p.m. or any adjournment thereof, and to vote as indicated below:

No.	**Description of Resolutions**	**Ordinary Resolution**	**For**	**Against**
1.	Re-election of Dato' Dr. Tan Huck Joo	1		
2.	Re-election of Dr. Azrina Binti Abu Bakar	2		
3.	Approval of Payment of Directors; fees and benefits	3		
4.	Re-appointment of Crowe Malaysia PLT as Auditors of the Company and authorizing the Directors to fix their remuneration	4		
5.	Authority to issue and allot shares	5		
6.	Proposed Renewal of Existing Shareholders' Mandate for Recurrent Related Party Transactions of a Revenue or Trading Nature	6		

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 as he/she thinks fit.

Signed this _____ day of _____ 2026

_____
Signature/Common Seal of Shareholder(s)

* Delete whichever is inapplicable

Notes:

1. For the purpose of determining who shall be entitled to participate in this 6th Annual General Meeting ("6th AGM"), the Company shall be requesting Bursa Malaysia Depository Sdn. Bhd. to make available to the Company, the Record of Depositors as at 20 November 2026. Only a member whose name appears on this Record of Depositors shall be entitled to participate in this 6th AGM.
2. A member who is entitled to participate in this 6th AGM is entitled to appoint a proxy or attorney or in the case of a corporation, to appoint a duly authorised representative to participate in his/her place. A proxy may but need not be a member of the Company.
3. A member of the Company who is entitled to participate and vote at this 6th AGM of the Company may appoint not more than two (2) proxies to participate and vote instead of the member at this 6th AGM.
4. If two (2) proxies are appointed, the entitlement of those proxies to vote on a show of hands shall be in accordance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad.
5. Where a member of the Company is an authorised nominee as defined in the Securities Industry (Central Depositories) Act 1991 ("Central Depositories Act"), it may appoint not more than two (2) proxies in respect of each securities account it holds in ordinary shares of the Company standing to the credit of the said securities account.
6. 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 Central Depositors Act which is exempted from compliance with the provisions of Section 25A(1) of the Central Depositors Act.
7. Where a member appoints more than one (1) proxy, the proportion of shareholdings to be represented by each proxy must be specified in the instrument appointing the proxies.
8. The appointment of a proxy may be made in a hard copy or by electronic means in the following manner and must be received by the Company not less than forty-eight (48) hours before the time appointed for holding this 6th AGM or adjourned thereof, at which the person named in the appointment proposes to vote:
   (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 Vistra Investor & Issuing House Services Sdn. Bhd. (formerly known as 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, at the drop-in box located at Unit G-3, Ground Floor, Vertical Podium, Avenue 3, Bangsar South, No. 8 Jalan Kerinchi, 59200 Kuala Lumpur, Malaysia.
   (ii) By electronic means
   The proxy form can be electronically lodged with the Share Registrar of the Company via the portal at https://srmy.vistra.com. Please follow the procedures set in the Administrative Guide.
9. Please ensure ALL the particulars as required in the proxy form are complete, signed and dated accordingly.
10. Last date and time for lodging the form pf proxy is Wednesday, 25 November 2026 at 3.00 p.m.
11. Any authority pursuant to which such an appointment is made by a power of attorney must be deposited with the Share Registrar of the Company at Vistra Investor & Issuing House Services Sdn. Bhd. (formerly known as 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, at the drop-in box located 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 6th AGM or adjourned 6th AGM at which the person named in the appointment proposes to vote. A copy of the power of attorney may be accepted provided that it is certified notarially and/or in accordance with the applicable legal requirements in the relevant jurisdiction in which it is executed,
12. For a corporate member who has appointed an authorised representative, please deposit ORIGINAL certificate of appointment of authorised representative with the Share Registrar of the company at Vistra Investor & Issuing House Services Sdn. Bhd. (formerly known as 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, at the drop-in box located at Unit G-3, Ground Floor, Vertical Podium, Avenue 3, Bangsar South, No. 8 Jalan Kerinchi, 59200 Kuala Lumpur, Malaysia. The certificate of appointment of authorised representative should be executed in the following manner:-
   (i) If the corporate member has a common seal, the certificate of appointment of authorised representative should be executed under seal in accordance with the constitution of the corporate member.
   (ii) If the corporate member does not have a common seal, the certificate of appointment of authorised representative should be affixed with the rubber stamp of the corporate member (if any) and executed by:-
      (a) at least two (2) authorised officers, of whom one shall be a director; or
      (b) any director and/or authorised officers in accordance with the laws of the laws of the county under which the corporate member is incorporated.
13. Shareholders are advised to check the Company's website at www.cengild.com and announcements from time to time for any changes to the admiration of the 6th AGM.

Fold this flap for sealing

Then fold here

Affix
Stamp

CENGILD MEDICAL BERHAD
2021010041413 (1404442-P)

c/o Vistra Investor & Issuing House Services Sdn. Bhd.
(formerly known as 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

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www.cengild.com

CENGILD MEDICAL BERHAD
[Registration No.: 202101004143 (1404442-P)]

(Incorporated in Malaysia under the Companies Act 2016)
Unit 2-3 & 2-4, Level 2, Nexus @ Bangsar South
No.7, Jalan Kerinchi, 59200, Kuala Lumpur, Malaysia.

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Email : customer.care@cengild.com