

**Cengild Medical Berhad**

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

**Unaudited Condensed Consolidated  
Interim Financial Report  
for the Second Quarter Ended  
31 December 2025**

# Cengild Medical Berhad

Registration No.: 202101004143 (1404442-P)

(Incorporated in Malaysia)

## Unaudited condensed consolidated statement of financial position as at 31 December 2025

	Note	Unaudited As at 31 December 2025 RM'000	Audited As at 30 June 2025 RM'000
<b>Assets</b>			
<b>Non-current assets</b>			
Investment in associates		3,910	3,374
Investment in joint ventures		41	26
Property, plant and equipment	A13	132,506	74,126
Right-of-use assets		1,158	1,498
Other receivables		439	607
Deferred tax assets		2,422	2,422
<b>Total non-current assets</b>		<b>140,476</b>	<b>82,053</b>
<b>Current assets</b>			
Inventories		2,127	2,045
Trade receivables		7,355	8,795
Trade receivables - Curie		-	-
Other receivables, deposits and prepayments		2,661	3,158
Fixed deposits with licensed banks		60,603	72,641
Cash and bank balances		4,847	11,797
<b>Total current assets</b>		<b>77,593</b>	<b>98,436</b>
<b>Total assets</b>		<b>218,069</b>	<b>180,489</b>
<b>Equity</b>			
Share capital		87,487	87,487
Reserves		2,476	2,448
Retained profits		27,015	24,520
<b>Total equity</b>		<b>116,978</b>	<b>114,455</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Loans and borrowings	B7	79,216	42,819
Lease liabilities	B8	1,234	2,415
Provision for restoration costs		762	746
<b>Total non-current liabilities</b>		<b>81,212</b>	<b>45,980</b>

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### Unaudited condensed consolidated statement of financial position as at 31 December 2025 (cont'd)

		<b>Unaudited As at 31 December 2025 RM'000</b>	<b>Audited As at 30 June 2025 RM'000</b>
<b>Current liabilities</b>			
Trade payables		8,393	9,416
Other payables and accruals		7,467	6,490
Amount owing to directors		43	181
Lease liabilities	B8	2,385	2,316
Current tax liabilities		1,591	1,651
<b>Total current liabilities</b>		<u>19,879</u>	<u>20,054</u>
<b>Total liabilities</b>		<u>101,091</u>	<u>66,034</u>
<b>Total equity and liabilities</b>		<u>218,069</u>	<u>180,489</u>

*The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2025 and the accompanying explanatory notes attached to the condensed consolidated interim financial report.*

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## Unaudited condensed consolidated statement of profit or loss and other comprehensive income for the second quarter ended 31 December 2025

	Note	← Unaudited →			
		Individual quarter		Cumulative quarter	
		ended 31 December		ended 31 December	
		2025	2024	2025	2024
		RM'000	RM'000	RM'000	RM'000
Revenue		18,489	20,010	37,158	42,220
Cost of sales		(9,899)	(11,029)	(19,989)	(22,968)
Gross profit		8,590	8,981	17,169	19,252
Other income		772	1,038	1,712	2,126
		9,362	10,019	18,881	21,378
Administrative expenses		(6,009)	(5,471)	(11,943)	(10,587)
Other expenses		(9)	-	(10)	-
Finance costs		(51)	(78)	(107)	(157)
<b>Profit from operations</b>		3,293	4,470	6,821	10,634
Share of profit of equity accounted associate		231	128	536	146
Share of profit of equity accounted joint ventures		8	-	15	7
<b>Profit before taxation</b>	B12	3,532	4,598	7,372	10,787
Income tax expense	B5	(873)	(1,112)	(1,795)	(2,767)
<b>Profit after taxation</b>					
<b>from Continuing Operations</b>		2,659	3,486	5,577	8,020
<b>Discontinued Operations</b>					
<b>Profit/(Loss) After Taxation</b>					
<b>from Discontinued Operations</b>	B13	-	(541)	-	(1,074)
Other comprehensive income		-	-	-	-
<b>Total comprehensive income for the financial period</b>		2,659	2,945	5,577	6,946
<b>Profit after taxation/Total comprehensive income for the financial period attributable to:-</b>					
Owners of the Company					
- continuing operations		2,659	3,486	5,577	8,020
- discontinued operations		-	(541)	-	(1,074)
		2,659	2,945	5,577	6,946
Non-controlling interests					

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### Unaudited condensed consolidated statement of profit or loss and other comprehensive income for the second quarter ended 31 December 2025 (cont'd)

Note	← Unaudited →			
	Individual quarter ended 30 June		Cumulative quarter ended 30 June	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
<b>Total comprehensive income/ (expenses) Attributable to :-</b>				
<b>Owners of the Company:</b>				
- continuing operations	2,659	3,486	5,577	8,020
- discontinued operations	-	(541)	-	(1,074)
	<u>2,659</u>	<u>2,945</u>	<u>5,577</u>	<u>6,946</u>
<b>Earnings per ordinary share (sen)<sup>(1)</sup></b>				
Basic				
- continuing operations	0.32	0.42	0.67	0.96
- discontinued operations	-	(0.06)	-	(0.13)
	<u>0.32</u>	<u>0.35</u>	<u>0.67</u>	<u>0.83</u>
Diluted				
- continuing operations	0.32	0.42	0.67	0.96
- discontinued operations	-	(0.06)	-	(0.13)
	<u>0.32</u>	<u>0.35</u>	<u>0.67</u>	<u>0.83</u>

<sup>(1)</sup> Earnings per ordinary share is calculated based on the weighted average number of ordinary shares referred to in Note B11.

The Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2025 and the accompanying explanatory notes attached to the condensed consolidated interim financial report.

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### Unaudited condensed consolidated statement of changes in equity for the second quarter ended 31 December 2025

	Share capital RM'000	Reorganisation reserves RM'000	Long Term Incentive Plan Reserve RM'000	Retained Profits RM'000	Total RM'000
<b>Unaudited</b>					
<b>At 1 July 2024</b>	87,487	1,530 <sup>(1)</sup>	737 <sup>(2)</sup>	21,543	111,297
Profit after taxation/total comprehensive income for the financial year	-	-	-	6,946	6,946
<b>Contribution by and distributions to owners of the Company:</b>					
Share options to executives	-	-	90	-	90
Dividends to owners of the Company	-	-	-	(3,081)	(3,081)
<b>At 31 December 2024</b>	<u>87,487</u>	<u>1,530</u>	<u>827</u>	<u>25,408</u>	<u>115,252</u>

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### Unaudited condensed consolidated statement of changes in equity for the second quarter ended 31 December 2025 (cont'd)

	Share capital RM'000	Reorganisation reserves RM'000	Long Term Incentive Plan Reserve RM'000	Retained profits RM'000	Total RM'000
<b>Unaudited</b>					
<b>At 1 July 2025</b>	87,487	1,530 <sup>(1)</sup>	918 <sup>(2)</sup>	24,520	114,455
Profit after taxation/total comprehensive income for the financial year	-	-	-	5,577	5,577
<b>Contribution by and distributions to owners of the Company:</b>					
Share options to executives	-	-	28	-	28
Dividends to owners of the Company	-	-	-	(3,082)	(3,082)
<b>At 31 December 2025</b>	<u>87,487</u>	<u>1,530</u>	<u>946</u>	<u>27,015</u>	<u>116,978</u>

<sup>(1)</sup> The reorganisation reserve represents the difference between the carrying value of the investment and the nominal value of shares of Cengild Sdn Bhd upon consolidation under the pooling-of-interests method of accounting.

<sup>(2)</sup> The share option reserves arise due to the Executive Share Option Scheme (ESOS) options granted on 15 April 2022.

The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2025 and the accompanying explanatory notes attached to the condensed consolidated interim financial report.

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### Unaudited condensed consolidated statement of cash flows for the second quarter ended 31 December 2025

	Unaudited Cumulative quarter ended 31 December	
	2025 RM'000	2024 RM'000
<b>Cash flows from operating activities</b>		
<b>Profit before taxation</b>		
- continuing operations	7,372	10,787
- discontinued operations	-	(1,074)
<i>Adjustments for:</i>		
Depreciation of plant and equipment	2,419	2,446
Depreciation of right-of-use assets	381	673
Rent concessions	-	(17)
Interest expense	89	160
Unwinding of discount	16	15
Plant and equipment written off	11	-
Share options to executives	28	90
Share of net loss of equity accounted associates	(536)	(146)
Share of net profit of equity accounted joint ventures	(15)	(7)
Interest income	(1,212)	(1,574)
<b>Operating profit before working capital changes</b>	8,553	11,353
Increase in inventories	(82)	(534)
Increase in trade and other receivables	2,105	(3,411)
Increase in trade and other payables	(46)	12,328
Increase in amount owing to directors	(138)	(79)
<b>Cash generated from operations</b>	10,392	19,657
Tax paid	(1,855)	(1,974)
<b>Net cash from operating activities</b>	8,537	17,683
<b>Cash flows used in investing activities</b>		
Interest income received	1,212	1,574
Investment in an associate	-	(1,562)
Proceeds from disposal of plant and equipment	-	73
Progress payment for property	-	(31,873)
Purchase of plant and equipment	(60,810)	(2,009)
Changes in deposits with tenure more than 3 months	31,901	8,869
Decrease in pledged of bank balances as security	-	-
<b>Net cash used in investing activities</b>	(27,697)	(24,928)

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### Unaudited condensed consolidated statement of cash flows for the second quarter ended 31 December 2025 (cont'd)

	Unaudited Cumulative quarter ended 31 December	
	2025 RM'000	2024 RM'000
<b>Cash flows from/(used) in financing activities</b>		
Dividends paid	(3,082)	(3,082)
Drawdown of term loans	36,397	25,692
Interest paid	(89)	(160)
Repayment of lease liabilities	(1,153)	(1,176)
<b>Net cash from/(used in) financing activities</b>	<b>32,073</b>	<b>21,274</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>12,913</b>	<b>14,029</b>
Cash and cash equivalents at the beginning of financial year	33,690	23,364
<b>Cash and cash equivalents at the end of financial year</b>	<b>46,603</b>	<b>37,393</b>

#### (i) Cash and cash equivalents

Cash and cash equivalents included in the consolidated statement of cash flows comprise the following consolidated statement of financial position amounts:

	Unaudited Cumulative quarter ended 31 December	
	2025 RM'000	2024 RM'000
Cash and bank balances	4,847	6,492
Deposits with financial institution	60,603	88,206
	<b>65,450</b>	<b>94,698</b>
Pledged of bank balance	-	-
Deposits with tenure more than 3 months	(18,847)	(57,305)
	<b>46,603</b>	<b>37,393</b>

*The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2025 and the accompanying explanatory notes attached to the condensed consolidated interim financial report.*

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## A. NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 31 DECEMBER 2025

### A1. Basis of preparation

The condensed consolidated interim financial report is unaudited and has been prepared in accordance with the *Malaysian Financial Reporting Standards ("MFRS") 134 Interim Financial Reporting* and Paragraph 9.22 and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("Listing Requirements").

The condensed consolidated interim financial report should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2025 and the accompanying explanatory notes attached to the condensed consolidated interim financial report.

### A2. Significant accounting policies

The accounting policies adopted by the Group in this interim financial report are the same as those applied by the Group in its audited consolidated financial statements for the financial year ended 30 June 2025 except for the adoption of those new Malaysian Financial Reporting Standards ("MFRS") and amendment to MFRS and Interpretations that are applicable to the Group for the financial period beginning 1 July 2025.

(a) As of 1 July 2025, the Group has adopted the following new accounting standards and/or interpretations (including the consequential amendments, if any).

MFRS and/or IC interpretations (including the consequential amendments):

- Amendments to MFRS 121: Lack of Exchangeability

The adoption of the above pronouncements did not have any material impact to the condensed consolidated interim financial report of the Group.

(b) The Group has not applied in advance the following accounting standard(s) and/or interpretation(s) (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 period:-

#### **Effective for financial periods beginning on or after 1 January 2026**

Amendments to MFRS 9 and MFRS 7: Amendments to the Classification and Measurement of Financial Instruments

Amendments to MFRS 9 and MFRS 7: Contracts Referencing Nature-dependent Electricity

Annual Improvements to MFRS Accounting Standards—Volume 11

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### **A2. Significant accounting policies (cont'd)**

#### **Effective for financial periods beginning on or after 1 January 2027**

MFRS 18 Presentation and Disclosure in Financial Statements

MFRS 19 Subsidiaries without Public Accountability: Disclosures

Amendments to MFRS 19: Subsidiaries without Public Accountability: Disclosures

#### **Effective date of these Standards have been deferred, and yet to be announced**

Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

### **A3. Auditors' report**

The auditors issued an unqualified audit opinion on the audited consolidated financial statements for the financial year ended 30 June 2025.

### **A4. Seasonal or cyclical factors**

The nature of the Group's business was not subject to any significant seasonal and cyclical factors.

### **A5. Unusual item affecting Assets, Liabilities, Equity, Net Income or Cash Flows**

There were no material unusual items affecting assets, liabilities, equity, net income or cash flows during the current financial quarter under review.

### **A6. Material changes in accounting estimates**

There were no material changes in accounting estimates that have a material effect in the current financial quarter.

### **A7. Material events during the statement of financial position date**

There were no material events during the current financial quarter under review that have not been reflected in the condensed consolidated interim financial report.

### **A8. Material events subsequent to the statement of financial position date**

There were no material events subsequent to the end of the current financial quarter that have not been reflected in the condensed consolidated interim financial report.

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### **A9. Material changes in the composition of the Group**

There was a derecognition of Galen Primer Sdn Bhd due to struck off during the year.

### **A10. Debt and equity securities**

There were no other issuance, cancellations, repurchases, resale and repayments of debt and equity securities for the current financial quarter under review, except as disclosed in Note B7.

### **A11. Dividends paid**

On 7 October 2025, the company paid an interim single-tier dividend of 0.37 sen per ordinary share in respect of the financial year ended 30 June 2025 amounting to RM3.08 million.

### **A12. Operating segments**

No geographical segment information is presented as the Group's revenue and profit or loss are confined within Malaysia.

### **A13. Valuations of property, plant and equipment**

The Group does not adopt a revaluation policy on its property, plant and equipment. All property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses, if any.

### **A14. Contingencies**

There were no contingent assets and contingent liabilities as at the date of this condensed consolidated interim financial report.

### **A15. Related party transactions**

#### **Identities of related parties**

For the purposes of this condensed consolidated interim financial report, parties are considered to be related to the Group if the Group has the ability, directly or indirectly, to control or jointly control the party or exercise significant influence over the party in making financial and operating decisions, or vice versa, or where the Group and the parties are subject to common control. Related parties may be individuals or other entities.

Related parties also include key management personnel defined as those persons having authority and responsibility for planning, directing and controlling the activities of the Group either directly or indirectly and entity that provides key management personnel services to the Group. The key management personnel include all the Directors and certain members of senior management of the Group.

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### A15. Related party transactions (cont'd)

#### Identities of related parties (cont'd)

The Group has related party relationship with its Directors, associates, joint venture and key management personnel and entities within the same group of companies.

#### Significant related party transactions

Significant related party transactions of the Group are as follows:

	← Unaudited →			
	Individual quarter ended 31 December		Cumulative quarter ended 31 December	
	2025	2024	2025	2024
	RM'000	RM'000	RM'000	RM'000
<b>Transactions</b>				
External consultancy fee contributed by directors	(65)	(82)	(135)	(162)
External consultancy fee contributed by other key management personnel	(58)	(73)	(110)	(129)
Ancillary services paid to an associate	-	5	-	5
Ancillary services paid to a joint venture	5	-	19	3
Consultant fee paid to an associate(s)	-	116	-	116
Consultant fee paid to joint ventures	123	-	245	117
Hospital cost paid to an associate(s)	-	59	-	59
Hospital cost paid to joint ventures	56	-	105	56
Rental income charged to an associate	(42)	(36)	(82)	(70)
Management fee charged to an associate	(81)	(87)	(162)	(168)
Management fee charge to joint ventures	(5)	-	(10)	(6)

### A16. Fair value information

There was no gain or loss arising from fair value changes of the Group's financial liabilities for the current quarter and financial period under review.

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### PART B - EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF ACE MARKET LISTING REQUIREMENT OF BURSA MALAYSIA SECURITIES BERHAD

#### B1. Review of financial performance

##### a) Review of the current financial quarter against preceding corresponding financial quarter

	← Unaudited →		
	Individual quarter		
	ended 31 December		
	2025	2024	Variance
	RM'000	RM'000	%
<b>Continuing Operations</b>			
Revenue	18,489	20,010	(7.60)
Profit before taxation ("PBT")	<u>3,532</u>	<u>4,598</u>	(23.18)

The Group recorded revenue of RM18.49 million for the current financial quarter ended 31 December 2025, representing a decrease of approximately 7.60% as compared to the preceding corresponding financial quarter ended 31 December 2025 of RM20.01 million. The decrease is mainly due to drop in admission census and number of surgeries performed for the current quarter.

The Group's PBT decreased by RM1.07 million or 23.18% for the current quarter mainly due to decrease in revenue while fixed salary cost is higher compared to last year.

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### B1. Review of financial performance (cont'd)

#### b) Review of the current cumulative financial quarter against corresponding preceding cumulative financial quarter

	← Unaudited →		
	Cumulative quarter ended 31 December		
	2025	2024	Variance
	RM'000	RM'000	%
<b>Continuing Operations</b>			
Revenue	37,158	42,220	(11.99)
PBT	<u>7,372</u>	<u>10,787</u>	(31.66)

The Group recorded revenue of RM37.16 million for the cumulative quarter ended 31 December 2025, representing a decrease of RM5.06 million or 11.99% as compared to the corresponding preceding cumulative quarter ended 31 December 2025 of RM42.22 million. The decrease is mainly due to drop in admission census and number of surgeries performed for the current quarter.

The Group's PBT decreased by RM3.42 million or 31.66% for the current cumulative quarter mainly due to decrease in revenue while fixed salary cost is higher compared to last year.

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### B2. Variation of results against preceding quarter

	Individual quarter ended		Variance %
	December 2025 RM'000	September 2025 RM'000	
<b>Continuing Operations</b>			
Revenue	18,489	18,669	(0.96)
PBT	<u>3,532</u>	<u>3,840</u>	(8.02)

The Group recorded revenue of RM18.49 million for the current quarter ended 31 December 2025, representing an decrease of RM0.18 million or 0.96% as compared to the preceding quarter ended 30 September 2025 of RM18.67 million. The marginal decrease is due to admission census and number of surgeries performed for the current quarter.

The Group's PBT decreased by RM0.31 million or approximately 8.02% from RM3.84 million in the immediate preceding quarter to RM3.53 million in the current financial quarter. The decrease was mainly due to higher administrative cost.

### B3. Commentary on prospects

Given the performance of the Group for financial period ended 31 December 2025, the Management believe that the census may increase with continue recruitment of consultants, and the Group's prospects for the financial year ending 30 June 2026 shall remain optimistic.

### B4. Profit forecast

Not applicable as the Group does not publish any profit forecast.

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### B5. Income tax expense

Income tax expense comprises the following:

	← Unaudited →			
	Individual quarter ended 31 December		Cumulative quarter ended 31 December	
	2025	2024	2025	2024
	RM'000	RM'000	RM'000	RM'000
<i>Recognised in profit or loss</i>				
<b>Current financial period</b>				
Current tax expense	873	1,443	1,795	3,074
Deferred tax	-	(331)	-	(307)
	<u>873</u>	<u>1,112</u>	<u>1,795</u>	<u>2,767</u>
Effective tax rate	24.72%	24.18%	24.35%	25.65%

The effective tax rates for the current quarter and the cumulative quarter ended 31 December 2025 were 24.72% and 24.35% respectively, which were higher than the statutory tax rate mainly due to estimation on non-deductible expenses incurred during the year.

Income tax expense in the form of provision is recognised based on management's estimate.

### B6. Status of corporate proposals announced

There are no other corporate proposals announced but not completed as at the date of this report.

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### B7. Loans and borrowings

Particulars of the Group's loans and borrowings are as follows:

		<b>Unaudited</b>	<b>Audited</b>
		<b>As at</b>	<b>As at</b>
		<b>31 December</b>	<b>30 June</b>
	<b>Note</b>	<b>2025</b>	<b>2025</b>
		<b>RM'000</b>	<b>RM'000</b>
<b>Non-current</b>			
Term loans - secured		79,216	42,819
		<u>79,216</u>	<u>42,819</u>
<b>Current</b>			
Term loans - secured		-	-
		<u>-</u>	<u>-</u>

The above borrowings are denominated in Ringgit Malaysia.

### B8. Lease liabilities

		<b>Unaudited</b>	<b>Audited</b>
		<b>As at</b>	<b>As at</b>
		<b>31 December</b>	<b>30 June</b>
	<b>Note</b>	<b>2025</b>	<b>2025</b>
		<b>RM'000</b>	<b>RM'000</b>
<b>Non-current</b>			
Lease liabilities	B8.1	1,234	2,415
		<u>1,234</u>	<u>2,415</u>
<b>Current</b>			
Lease liabilities	B8.1	2,385	2,316
		<u>2,385</u>	<u>2,316</u>

The above lease liabilities are denominated in Ringgit Malaysia.

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### B8. Lease liabilities (cont'd)

#### B8.1 Lease liabilities

Lease liabilities are payable as follows:

	Future minimum lease payments RM'000	Interest RM'000	Present value of minimum lease payments RM'000
<b>Unaudited</b>			
<b>31.12.2025</b>			
Less than one year	2,491	106	2,385
Between one to five years	1,249	15	1,234
Over 5 years	-	-	-
	<u>3,740</u>	<u>121</u>	<u>3,619</u>
<b>Audited</b>			
<b>30.6.2025</b>			
Less than one year	2,470	154	2,316
Between one to five years	2,470	55	2,415
Over 5 years	-	-	-
	<u>4,940</u>	<u>209</u>	<u>4,731</u>

### B9. Material litigation

There are no material litigations as at the date of this report.

### B10. Dividends

On 9 February 2026, the company declared an interim single-tier dividend of RM0.0033 per ordinary share in respect of the financial year ending 30 June 2026, to be paid on 13 March 2026 to shareholders of the company whose names appear in the Record of Depositors on 26 February 2026.

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### B11. Earnings per ordinary share

The calculation of earnings per ordinary share at 31 December 2025 and 2024, was based on the profit attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding calculated as follows:

	← Unaudited →			
	Individual quarter ended 31 December		Cumulative quarter ended 31 December	
	2025	2024	2025	2024
Profit/(Loss) for the financial period attributable to owners of the Company (RM'000)				
- continuing operations	2,659	3,486	5,577	8,020
- discontinued operations	-	(541)	-	(1,074)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Based on weighted average number of ordinary shares				
- basic ('000)	832,913 <sup>(1)</sup>	832,913 <sup>(2)</sup>	832,913 <sup>(1)</sup>	832,913 <sup>(2)</sup>
Effect of unexercised ESOS	-	-	-	-
Adjusted weighted average number of ordinary shares ('000)	<u>832,913</u>	<u>832,913</u>	<u>832,913</u>	<u>832,913</u>
Basic earnings per ordinary share (sen)				
- continuing operations	0.32	0.42	0.67	0.96
- discontinued operations	-	(0.06)	-	(0.13)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Diluted earnings per ordinary share (sen)				
- continuing operations	0.32	0.42	0.67	0.96
- discontinued operations	-	(0.06)	-	(0.13)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

<sup>(1)</sup> Based on the weighted average number of issued share capital of 818,800,000 ordinary shares after the completion of the IPO, and with inclusion of number of ordinary shares from exercised ESOS and Special Issue shares.

<sup>(2)</sup> Based on the weighted average number of issued share capital of 818,800,000 ordinary shares after the completion of the IPO, and with inclusion of number of ordinary shares from exercised ESOS and Special Issue shares.

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### B12. Profit before taxation

	← Unaudited →			
	Individual quarter ended		Cumulative quarter ended	
	31 December		31 December	
	2025	2024	2025	2024
	RM'000	RM'000	RM'000	RM'000
Profit before taxation is arrived at after charging/ (crediting):-				
Depreciation:				
- plant and equipment	1,193	1,246	2,419	2,446
- right-of-use assets	194	337	381	673
Rent concessions	-	-	-	(17)
Plant and equipment written off	11	-	11	-
Directors' remuneration	1,655	1,857	3,571	3,685
Impairment loss of trade receivables	-	-	-	-
Staff costs:				
- short-term employee benefits	4,669	4,890	9,277	9,527
- defined contribution benefits	499	539	999	1,041
- LTIP expenses	9	27	18	57
Interest expense:				
- lease liabilities	42	77	89	160
- unwinding of discount	7	7	16	15
- others	-	-	-	-
Total interest income on financial assets measured at amortised cost	(521)	(759)	(1,212)	(1,574)

The Group did not report any provision for and write off of inventories, foreign exchange gain or loss and gain or loss on derivatives for the financial period under review.

## B13. PROFIT/(LOSS) AFTER TAXATION FROM DISCONTINUED OPERATIONS

Impact of disposal of CGI Primary Care Sdn Bhd and it's subsidiaries during the financial year.

An analysis of the results of the discontinued operations is as follows:-

	←———— Unaudited —————→			
	Individual quarter ended		Cumulative quarter ended	
	31 December		31 December	
	2025	2024	2025	2024
	RM'000	RM'000	RM'000	RM'000
Profit or Loss				
Revenue	-	167	-	246
Cost of sales	-	(67)	-	(114)
Gross Profit	-	100	-	132
Other income	-	-	-	-
	-	100	-	132
Administrative expenses	-	(631)	-	(1,185)
Finance costs	-	(10)	-	(21)
Results from operating activities	-	(541)	-	(1,074)
Income tax expense	-	-	-	-
Results from operating activities, net of tax/Loss after taxation from discontinued operations	-	(541)	-	(1,074)

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### B14. Utilisation of proceeds

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:

<u>Details of utilisation</u>	(A)	(B)	(C) = (A) - (B)		Balance of proceeds after variation	Actual utilisation up to 28/11/2025	Balance of proceeds as at 28/11/2025	Original timeframe for utilisation of proceeds	Revised timeframe for utilisation of proceeds
	Original intention for utilisation	Actual utilisation up to 29/12/2023	Balance of proceeds as at 29/12/2023	Variation					
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000		
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	(18,550)	18,550	-	18,550	Within 36 months from the Listing Date	-
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 <sup>(1)</sup>	-	5,654	Within 24 months from the Listing Date	Within 36 months from the Listing Date
Defraying the listing expenses	4,700	4,497	203 <sup>(1)</sup>			-	-	Within 1 month from the Listing Date	-
<b>Total</b>	<b>72,204</b>	<b>11,742</b>	<b>60,462</b>	<b>-</b>	<b>60,462</b>	<b>(36,258)</b>	<b>24,204</b>		

**Note:**

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

## B14. Utilisation of proceeds (cont'd)

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:

<u>Details of utilisation</u>	<u>(A)</u>	<u>(B)</u>	<u>(C) = (A) - (B)</u>		<sup>(2)</sup> Balance of proceeds after variation	Actual utilisation up to 31/12/2025	Balance of proceeds as at 31/12/2025	Revised Timeframe for utilisation after the First Extension	Revised timeframe for utilisation after the Second Extension
	Intended use of proceeds after the first Variation	Actual utilisation up to 28/11/2025	Balance of proceeds as at 28/11/2025	Variation					
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000		
Expansion of existing medical centre	3,092	3,092	-	-	-	-	-	-	-
Establishing new medical centres	18,550	-	18,550	(18,550)	-	-	-	-	-
Acquisition of new stratified property forming part of a purpose-built private medical centre	36,258	36,258	-	-	-	-	-	Within 36 months from the unconditional date of the sale and purchase agreement	-
Purchase of new medical equipment	-	-	-	18,550	18,550	-	18,550	-	Within 36 months from the unconditional date of the sale and purchase agreement
Working capital	9,807	4,153	5,654	-	5,654	(655)	4,999	Within 36 months from the Listing Date	<sup>(3)</sup> Within 48 months from the Listing Date
Defraying the listing expenses	4,497	4,497	-	-	-	-	-	-	-
<b>Total</b>	<b>72,204</b>	<b>48,000</b>	<b>24,204</b>	<b>-</b>	<b>24,204</b>	<b>(655)</b>	<b>23,549</b>		

**Note:**

<sup>(2)</sup> 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

<sup>(3)</sup> The second extension of time for the use of IPO Proceeds under working capital.