

Cengild Medical Berhad

Registration No.: 202101004143 (1404442-P)

(Incorporated in Malaysia)

**Unaudited Condensed Consolidated
Interim Financial Report
for the Third Quarter Ended
31 March 2026**

Cengild Medical Berhad

Registration No.: 202101004143 (1404442-P)

(Incorporated in Malaysia)

Unaudited condensed consolidated statement of financial position as at 31 March 2026

| | Note | Unaudited As at 31 March 2026 RM'000 | Audited As at 30 June 2025 RM'000 |
|---|------|--|---|
| Assets | | | |
| Non-current assets | | | |
| Investment in associates | | 6,954 | 3,374 |
| Investment in joint ventures | | 40 | 26 |
| Property, plant and equipment | A13 | 139,684 | 74,126 |
| Right-of-use assets | | 966 | 1,498 |
| Other receivables | | 439 | 607 |
| Deferred tax assets | | 2,422 | 2,422 |
| Total non-current assets | | 150,505 | 82,053 |
| Current assets | | | |
| Inventories | | 2,081 | 2,045 |
| Trade receivables | | 7,157 | 8,795 |
| Other receivables, deposits and prepayments | | 2,780 | 3,158 |
| Fixed deposits with licensed banks | | 49,533 | 72,641 |
| Cash and bank balances | | 5,854 | 11,797 |
| Total current assets | | 67,405 | 98,436 |
| Total assets | | 217,910 | 180,489 |
| Equity | | | |
| Share capital | | 87,487 | 87,487 |
| Reserves | | 2,490 | 2,448 |
| Retained profits | | 25,895 | 24,520 |
| Total equity | | 115,872 | 114,455 |
| Liabilities | | | |
| Non-current liabilities | | | |
| Loans and borrowings | B7 | 83,498 | 42,819 |
| Lease liabilities | B8 | 622 | 2,415 |
| Provision for restoration costs | | 770 | 746 |
| Total non-current liabilities | | 84,890 | 45,980 |

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Unaudited condensed consolidated statement of financial position as at 31 March 2026 (cont'd)

| | | Unaudited As at 31 March 2026 RM'000 | Audited As at 30 June 2025 RM'000 |
|-------------------------------------|------|--|---|
| | Note | | |
| Current liabilities | | | |
| Trade payables | | 7,581 | 9,416 |
| Other payables and accruals | | 6,378 | 6,490 |
| Amount owing to directors | | 43 | 181 |
| Lease liabilities | B8 | 2,410 | 2,316 |
| Current tax liabilities | | 736 | 1,651 |
| Total current liabilities | | <u>17,148</u> | <u>20,054</u> |
| Total liabilities | | <u>102,038</u> | <u>66,034</u> |
| Total equity and liabilities | | <u>217,910</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 third quarter ended 31 March 2026

| | Note | ← Unaudited → | | | |
|--|------|--------------------------------------|----------------|--------------------------------------|----------------|
| | | Individual quarter ended 31 March | | Cumulative quarter ended 31 March | |
| | | 2026 RM'000 | 2025 RM'000 | 2026 RM'000 | 2025 RM'000 |
| Revenue | | 16,512 | 18,295 | 53,670 | 60,515 |
| Cost of sales | | (9,025) | (9,959) | (29,014) | (32,927) |
| Gross profit | | 7,487 | 8,336 | 24,656 | 27,588 |
| Other income | | 668 | 1,057 | 2,380 | 3,183 |
| | | 8,155 | 9,393 | 27,036 | 30,771 |
| Administrative expenses | | (5,387) | (5,523) | (17,330) | (16,110) |
| Other expenses | | (13) | - | (23) | - |
| Finance costs | | (44) | (68) | (151) | (225) |
| Profit from operations | | 2,711 | 3,802 | 9,532 | 14,436 |
| Share of profit of equity accounted associate | | 95 | 40 | 631 | 186 |
| Share of profit of equity accounted joint ventures | | (1) | 14 | 14 | 21 |
| Profit before taxation | B12 | 2,805 | 3,856 | 10,177 | 14,643 |
| Income tax expense | B5 | (1,177) | (1,351) | (2,972) | (4,118) |
| Profit after taxation | | | | | |
| from Continuing Operations | | 1,628 | 2,505 | 7,205 | 10,525 |
| Discontinued Operations | | | | | |
| Profit/(Loss) After Taxation | | | | | |
| from Discontinued Operations | B13 | - | (599) | - | (1,673) |
| Other comprehensive income | | - | - | - | - |
| Total comprehensive income for the financial period | | 1,628 | 1,906 | 7,205 | 8,852 |
| Profit/(Loss) after taxation/Total comprehensive income/(expenses) for the financial period attributable to:- | | | | | |
| Owners of the Company | | | | | |
| - continuing operations | | 1,628 | 2,505 | 7,205 | 10,525 |
| - discontinued operations | | - | (599) | - | (1,673) |
| | | 1,628 | 1,906 | 7,205 | 8,852 |

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Unaudited condensed consolidated statement of profit or loss and other comprehensive income for the third quarter ended 31 March 2026 (cont'd)

| Note | ← Unaudited → | | | |
|---|--------------------------------------|----------------|--------------------------------------|----------------|
| | Individual quarter ended 31 March | | Cumulative quarter ended 31 March | |
| | 2026 RM'000 | 2025 RM'000 | 2026 RM'000 | 2025 RM'000 |
| Total comprehensive income/ (expenses) attributable to:- | | | | |
| Owners of the Company: | | | | |
| - continuing operations | 1,628 | 2,505 | 7,205 | 10,525 |
| - discontinued operations | - | (599) | - | (1,673) |
| | <u>1,628</u> | <u>1,906</u> | <u>7,205</u> | <u>8,852</u> |
| Earnings per ordinary share (sen)⁽¹⁾ | | | | |
| Basic | | | | |
| - continuing operations | 0.20 | 0.30 | 0.87 | 1.26 |
| - discontinued operations | - | (0.07) | - | (0.20) |
| | <u>0.20</u> | <u>0.23</u> | <u>0.87</u> | <u>1.06</u> |
| Diluted | | | | |
| - continuing operations | 0.20 | 0.30 | 0.87 | 1.26 |
| - discontinued operations | - | (0.07) | - | (0.20) |
| | <u>0.20</u> | <u>0.23</u> | <u>0.87</u> | <u>1.06</u> |

⁽¹⁾ 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 third quarter ended 31 March 2026

| | Share capital RM'000 | Reorganisation reserves RM'000 | Long Term Incentive Plan Reserve RM'000 | Retained Profits RM'000 | Total RM'000 |
|--|----------------------------|--------------------------------------|--|-------------------------------|-----------------|
| Audited | | | | | |
| At 1 July 2024 | 87,487 | 1,530 ⁽¹⁾ | 737 ⁽²⁾ | 21,543 | 111,297 |
| Profit after taxation/total comprehensive income for the financial year | - | - | - | 8,852 | 8,852 |
| Contribution by and distributions to owners of the Company: | | | | | |
| Share options to executives | - | - | 136 | - | 136 |
| Dividends to owners of the Company | - | - | - | (8,079) | (8,079) |
| At 31 March 2025 | <u>87,487</u> | <u>1,530</u> | <u>873</u> | <u>22,316</u> | <u>112,206</u> |

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Unaudited condensed consolidated statement of changes in equity for the third quarter ended 31 March 2026 (cont'd)

| | Share capital RM'000 | Reorganisation reserves RM'000 | Long Term Incentive Plan Reserve RM'000 | Retained profits RM'000 | Total RM'000 |
|--|----------------------------|--------------------------------------|--|-------------------------------|-----------------|
| Unaudited | | | | | |
| At 1 July 2025 | 87,487 | 1,530 ⁽¹⁾ | 918 ⁽²⁾ | 24,520 | 114,455 |
| Profit after taxation/total comprehensive income for the financial year | - | - | - | 7,205 | 7,205 |
| Contribution by and distributions to owners of the Company: | | | | | |
| Share options to executives | - | - | 42 | - | 42 |
| Dividends to owners of the Company | - | - | - | (5,830) | (5,830) |
| At 31 March 2026 | <u>87,487</u> | <u>1,530</u> | <u>960</u> | <u>25,895</u> | <u>115,872</u> |

⁽¹⁾ 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.

⁽²⁾ 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 third quarter ended 31 March 2026

| | Unaudited Cumulative quarter ended 31 March | |
|--|--|----------------|
| | 2026 RM'000 | 2025 RM'000 |
| Cash flows from operating activities | | |
| Profit before taxation | | |
| - continuing operations | 10,177 | 14,643 |
| - discontinued operations | - | (1,673) |
| <i>Adjustments for:</i> | | |
| Depreciation of plant and equipment | 3,618 | 3,740 |
| Depreciation of right-of-use assets | 574 | 1,032 |
| Impairment loss on trade receivables | - | - |
| Rent concessions | - | (17) |
| Interest expense | 125 | 233 |
| Unwinding of discount | 24 | 22 |
| Plant and equipment written off | 24 | - |
| Share options to executives | 42 | 136 |
| Share of net profit of equity accounted associates | (631) | (186) |
| Share of net profit of equity accounted joint ventures | (14) | (21) |
| Interest income | (1,657) | (2,380) |
| Operating profit before working capital changes | 12,282 | 15,529 |
| Increase in inventories | (36) | (612) |
| Decrease/(Increase) in trade and other receivables | 2,184 | (3,386) |
| (Decrease)/Increase in trade and other payables | (1,947) | 6,988 |
| Increase in amount owing to directors | (138) | (28) |
| Cash generated from operations | 12,345 | 18,491 |
| Tax paid | (3,887) | (3,063) |
| Net cash from operating activities | 8,458 | 15,428 |
| Cash flows used in investing activities | | |
| Interest income received | 1,657 | 2,380 |
| Investment in an associate | (2,949) | (2,008) |
| Proceeds from disposal of plant and equipment | - | 73 |
| Purchase of plant and equipment | (69,200) | (34,892) |
| Changes in deposits with tenure more than 3 months | 31,732 | 136 |
| Net cash used in investing activities | (38,760) | (34,311) |

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Unaudited condensed consolidated statement of cash flows for the third quarter ended 31 March 2026 (cont'd)

| | Unaudited Cumulative quarter ended 31 March | |
|---|--|----------------|
| | 2026 RM'000 | 2025 RM'000 |
| Cash flows from financing activities | | |
| Dividends paid | (5,830) | (8,079) |
| Drawdown of term loans | 40,679 | 29,973 |
| Interest paid | (125) | (233) |
| Repayment of lease liabilities | (1,740) | (1,780) |
| Net cash from financing activities | 32,984 | 19,881 |
| Net increase in cash and cash equivalents | 2,682 | 998 |
| Cash and cash equivalents at the beginning of financial year | 33,681 | 23,364 |
| Cash and cash equivalents at the end of financial year | 36,363 | 24,362 |

(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 March | |
|---|--|----------------|
| | 2026 RM'000 | 2025 RM'000 |
| Cash and bank balances | 5,854 | 1,186 |
| Deposits with financial institution | 49,533 | 89,214 |
| | 55,387 | 90,400 |
| Deposits with tenure more than 3 months | (19,024) | (66,038) |
| | 36,363 | 24,362 |

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 THIRD QUARTER ENDED 31 MARCH 2026

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.

On 13 March 2026, the Company paid an interim single-tier dividend of 0.33 sen per ordinary share in respect of the financial year ended 30 June 2026 amounting to RM2.75 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.

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A15. Related party transactions (cont'd)

Identities of related parties (cont'd)

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.

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 March | | Cumulative quarter ended 31 March | |
| | 2026 | 2025 | 2026 | 2025 |
| | RM'000 | RM'000 | RM'000 | RM'000 |
| Transactions | | | | |
| External consultancy fee contributed by directors | (59) | (76) | (194) | (238) |
| External consultancy fee contributed by other key management personnel | (49) | (53) | (159) | (182) |
| Ancillary services paid to a joint venture | 4 | 3 | 23 | 11 |
| Consultant fee paid to joint ventures | 72 | 98 | 317 | 331 |
| Hospital cost paid to joint ventures | 34 | 50 | 139 | 165 |
| Rental income charged to an associate | (30) | (36) | (112) | (106) |
| Management fee charged to an associate | (81) | (81) | (243) | (243) |
| Management fee charge to joint ventures | (4) | (5) | (14) | (17) |

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 March | | |
| | 2026 | 2025 | Variance |
| | RM'000 | RM'000 | % |
| Revenue | 16,512 | 18,295 | (9.75) |
| Profit before taxation ("PBT") | <u>2,805</u> | <u>3,856</u> | (27.26) |

The Group recorded revenue of RM16.51 million for the current financial quarter ended 31 March 2026, representing a decrease of approximately 9.75% as compared to the preceding corresponding financial quarter ended 31 March 2025 of RM18.30 million. The decrease is mainly due to drop in number of bariatric surgeries performed.

The Group's PBT correspondingly decreased by RM1.05 million or 27.26% for the current quarter due to drop in revenue.

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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 March | | |
| | 2026 | 2025 | Variance |
| | RM'000 | RM'000 | % |
| Revenue | 53,670 | 60,515 | (11.31) |
| PBT | <u>10,177</u> | <u>14,643</u> | (30.50) |

The Group recorded revenue of RM53.67 million for the cumulative quarter ended 31 March 2026, representing a decrease of RM6.85 million or 11.31% as compared to the corresponding preceding cumulative quarter ended 31 March 2025 of RM60.52 million. The decrease is mainly due to drop in number of bariatric surgeries performed.

The Group's PBT decreased by RM4.47 million or 30.50% for the current cumulative quarter due to decrease in revenue.

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B2. Variation of results against preceding quarter

| | Individual quarter ended | | Variance % |
|------------------------------|--------------------------|----------------------------|---------------|
| | March 2026 RM'000 | December 2025 RM'000 | |
| Continuing Operations | | | |
| Revenue | 16,512 | 18,489 | (10.69) |
| PBT | <u>2,805</u> | <u>3,532</u> | (20.58) |

The Group recorded revenue of RM16.51 million for the current quarter ended 31 March 2026, representing an decrease of RM1.98 million or 10.69% as compared to the preceding quarter ended 31 December 2025 of RM18.49 million. The decrease is mainly due to drop in census during festive season for the current quarter.

The Group's PBT decreased by RM0.73 million or approximately 20.58% from RM3.53 million in the immediate preceding quarter to RM2.81 million in the current financial quarter.

B3. Commentary on prospects

Given the performance of the Group for financial period ended 31 March 2026, the Management anticipates that the overall performance for the current financial year will be lower compared with the previous financial year. Management is actively engaging with potential consultants and remains optimistic of improved outcomes following the opening of the new hospital.

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 March | | Cumulative quarter ended 31 March | |
| | 2026 RM'000 | 2025 RM'000 | 2026 RM'000 | 2025 RM'000 |
| <i>Recognised in profit or loss</i> | | | | |
| Current financial period | | | | |
| Current tax expense | 1,177 | 1,316 | 2,972 | 4,390 |
| Deferred tax | - | 35 | - | (272) |
| | <u>1,177</u> | <u>1,351</u> | <u>2,972</u> | <u>4,118</u> |
| Effective tax rate | 41.96% | 35.04% | 29.20% | 28.12% |

The effective tax rates for the current quarter and the cumulative quarter ended 31 March 2026 were 41.95% and 35.04% 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 after reviewing historical tax expense patterns.

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:

| | Note | Unaudited As at 31 March 2026 RM'000 | Audited As at 30 June 2025 RM'000 |
|----------------------|------|--|---|
| Non-current | | | |
| Term loans - secured | | 83,498 | 42,819 |
| | | <u>83,498</u> | <u>42,819</u> |
| Current | | | |
| Term loans - secured | | - | - |
| | | <u>-</u> | <u>-</u> |

The above borrowings are denominated in Ringgit Malaysia.

B8. Lease liabilities

| | Note | Unaudited As at 31 March 2026 RM'000 | Audited As at 30 June 2025 RM'000 |
|--------------------|------|--|---|
| Non-current | | | |
| Lease liabilities | B8.1 | 622 | 2,415 |
| | | <u>622</u> | <u>2,415</u> |
| Current | | | |
| Lease liabilities | B8.1 | 2,410 | 2,316 |
| | | <u>2,410</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 |
|---------------------------|--|--------------------|--|
| Unaudited | | | |
| 31.03.2026 | | | |
| Less than one year | 2,491 | 81 | 2,410 |
| Between one to five years | 626 | 4 | 622 |
| Over 5 years | - | - | - |
| | <u>3,117</u> | <u>85</u> | <u>3,032</u> |
| Audited | | | |
| 30.6.2025 | | | |
| 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

There were no any dividends declared under the financial quarter under review.

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B11. Earnings per ordinary share

The calculation of earnings per ordinary share at 31 March 2026 and 2025, 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 March | | Cumulative quarter ended 31 March | |
| | 2026 | 2025 | 2026 | 2025 |
| Profit/(Loss) for the financial period attributable to owners of the Company (RM'000) | | | | |
| - continuing operations | 1,628 | 2,505 | 7,205 | 10,525 |
| - discontinued operations | - | (599) | - | (1,673) |
| | <u>-</u> | <u>(599)</u> | <u>-</u> | <u>(1,673)</u> |
| Based on weighted average number of ordinary shares | | | | |
| - basic ('000) | 832,913 ⁽¹⁾ | 832,913 ⁽²⁾ | 832,913 ⁽¹⁾ | 832,913 ⁽²⁾ |
| 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 | 0.20 | 0.30 | 0.87 | 1.26 |
| - discontinued operations | - | (0.07) | - | (0.20) |
| | <u>-</u> | <u>(0.07)</u> | <u>-</u> | <u>(0.20)</u> |
| Diluted earnings per ordinary share (sen) | | | | |
| - continuing operations | 0.20 | 0.30 | 0.87 | 1.26 |
| - discontinued operations | - | (0.07) | - | (0.20) |
| | <u>-</u> | <u>(0.07)</u> | <u>-</u> | <u>(0.20)</u> |

⁽¹⁾ 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.

⁽²⁾ 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 March | | 31 March | |
| | 2026 | 2025 | 2026 | 2025 |
| | RM'000 | RM'000 | RM'000 | RM'000 |
| Profit before taxation is arrived at after charging/ (crediting):- | | | | |
| Depreciation: | | | | |
| - plant and equipment | 1,199 | 1,294 | 3,618 | 3,740 |
| - right-of-use assets | 193 | 359 | 574 | 1,032 |
| Rent concessions | - | - | - | (17) |
| Plant and equipment written off | 13 | - | 24 | - |
| Directors' remuneration | 1,619 | 1,587 | 5,190 | 5,272 |
| Impairment loss of trade receivables | - | - | - | - |
| Staff costs: | | | | |
| - short-term employee benefits | 3,876 | 4,765 | 13,153 | 14,292 |
| - defined contribution benefits | 510 | 529 | 1,509 | 1,570 |
| - LTIP expenses | 9 | 29 | 27 | 86 |
| Interest expense: | | | | |
| - lease liabilities | 36 | 73 | 125 | 233 |
| - unwinding of discount | 8 | 7 | 24 | 22 |
| Total interest income on financial assets measured at amortised cost | (445) | (806) | (1,657) | (2,380) |

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 March | | 31 March | |
| | 2026 | 2025 | 2026 | 2025 |
| | RM'000 | RM'000 | RM'000 | RM'000 |
| Profit or Loss | | | | |
| Revenue | - | 234 | - | 480 |
| Cost of sales | - | (93) | - | (207) |
| Gross Profit | - | 141 | - | 273 |
| Other income | - | - | - | - |
| | - | 141 | - | 273 |
| Administrative expenses | - | (730) | - | (1,915) |
| Finance costs | - | (10) | - | (31) |
| Results from operating activities | - | (599) | - | (1,673) |
| Income tax expense | - | - | - | - |
| Results from operating activities, net of tax/Loss after taxation from discontinued operations | - | (599) | - | (1,673) |

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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> | <u>(A)</u> | <u>(B)</u> | <u>(C) = (A) - (B)</u> | | <u>Balance of proceeds after variation</u> | <u>Actual utilisation up to 28/11/2025</u> | <u>Balance of proceeds as at 28/11/2025</u> | <u>Original timeframe for utilisation of proceeds</u> | <u>Revised timeframe for utilisation of proceeds</u> |
|---|---|--|---|------------------|--|--|---|---|---|
| | <u>Original intention for utilisation</u> | <u>Actual utilisation up to 29/12/2023</u> | <u>Balance of proceeds as at 29/12/2023</u> | <u>Variation</u> | | | | | |
| | <u>RM'000</u> | <u>RM'000</u> | <u>RM'000</u> | <u>RM'000</u> | <u>RM'000</u> | <u>RM'000</u> | <u>RM'000</u> | | |
| 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 ⁽¹⁾ | - | 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 ⁽¹⁾ | | | - | - | Within 1 month from the Listing Date | - |
| Total | 72,204 | 11,742 | 60,462 | - | 60,462 | (36,258) | 24,204 | | |

Note:

⁽¹⁾ 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:

| Details of utilisation | (A) | (B) | (C) = (A) - (B) | | Balance of proceeds after variation | Actual utilisation up to 31/03/2026 | Balance of proceeds as at 31/03/2026 | 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 ⁽²⁾ | | | | | |
| | 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 | (778) | 4,876 ⁽³⁾ | Within 36 months from the Listing Date | Within 48 months from the Listing Date |
| Defraying the listing expenses | 4,497 | 4,497 | - | - | - | - | - | - | - |
| Total | 72,204 | 48,000 | 24,204 | - | 24,204 | (778) | 23,426 | | |

Note:

⁽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 reallocate the entire remaining balance of RM4.88 million to general working capital purposes, comprising mainly administrative and operational expenses to support the Group's day-to-day business operations.