ALLIANCE HEALTHCARE GROUP LIMITED
(Incorporated in the Republic of Singapore on 6 June 2006)
(UEN. 200608233K)

Alliance Healthcare Group Limited and its Subsidiaries

Condensed interim financial statements
For the six months and the full year ended 30 June 2026

*This announcement has been reviewed by the Company's sponsor, RHB Bank Berhad (the "**Sponsor**") in accordance with Rule 226(2)(b) of the Singapore Exchange Securities Trading Limited ("**SGX-ST**") Listing Manual Section B: Rules of Catalist. This announcement has not been examined or approved by the SGX-ST and the SGX-ST assumes no responsibility for the contents of this announcement, including the correctness of any of the statements or opinions made or reports contained in this announcement. The contact person for the Sponsor is Mr Alvin Soh, Head, Corporate Finance, RHB Bank Berhad, at 90 Cecil Street, #03-00 RHB Bank Building, Singapore 069531, Telephone: +65 6320 0627.*

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Reporting Period

Current Reporting Period: full year ended 30 June 2026 ("**FY2026**")

Corresponding period of the immediately preceding financial year: full year ended 30 June 2025 ("**FY2025**")

ALLIANCE

A. Condensed interim consolidated statement of profit or loss and other comprehensive income

		Group 6 months ended 30 June			Group 12 months ended 30 June		
	Note	2026 S$	2025 S$	Variance %	2026 S$	2025 S$	Variance %
Revenue	4	**45,027,294**	39,181,146	14.9	**87,354,524**	77,110,647	13.3
Interest income		**3,472**	1,457	138.3	**5,762**	5,120	12.5
Other income and gains		**404,089**	446,115	(9.4)	**488,819**	572,927	(14.7)
Consumables and medical supplies used		**(10,172,690)**	(9,688,986)	5.0	**(20,010,037)**	(19,902,723)	0.5
Employee benefits expense		**(26,530,654)**	(22,503,901)	17.9	**(50,873,326)**	(43,954,030)	15.7
Depreciation and amortisation expense		**(2,654,329)**	(2,376,890)	11.7	**(5,189,342)**	(4,701,223)	10.4
Other losses		**(118,899)**	(222,369)	(46.5)	**(135,856)**	(222,667)	(39.0)
Finance costs		**(289,386)**	(396,254)	(27.0)	**(615,090)**	(873,546)	(29.6)
Other expenses		**(3,677,342)**	(3,611,667)	1.8	**(7,287,852)**	(6,865,338)	6.2
Share of results of an associate		**(13,159)**	41,910	(131.4)	**80,490**	4,729	n.m.
Profit before tax	6	**1,978,396**	870,561	127.3	**3,818,092**	1,173,896	225.2
Income tax credit/(expense)	7	**190,667**	152,936	24.7	**(340,202)**	(76,758)	n.m.
Profit for the financial period, net of tax		**2,169,063**	1,023,497	111.9	**3,477,890**	1,097,138	217.0
Other comprehensive income:							
Items that may be reclassified subsequently to profit or loss:							
Exchange differences on translating foreign operations, net of tax		**7,338**	4,240	73.1	**18,003**	14,887	20.9
Other comprehensive income for the period, net of tax		**7,338**	4,240	73.1	**18,003**	14,887	20.9
Total comprehensive income for the period		**2,176,401**	1,027,737	111.8	**3,495,893**	1,112,025	214.4
Profit/(loss) attributable to:							
– Owners of the parent		**2,090,251**	1,231,910	69.7	**3,613,402**	1,524,010	137.1
– Non-controlling interests		**78,812**	(208,413)	(137.8)	**(135,512)**	(426,872)	(68.3)
Profit for the financial period, net of tax		**2,169,063**	1,023,497	111.9	**3,477,890**	1,097,138	217.0
Total comprehensive income/(loss) attributable to:							
– Owners of the parent		**2,097,589**	1,236,150	69.7	**3,631,405**	1,538,897	136.0
– Non-controlling interests		**78,812**	(208,413)	(137.8)	**(135,512)**	(426,872)	(68.3)
Total comprehensive income for the period		**2,176,401**	1,027,737	111.8	**3,495,893**	1,112,025	214.4

*n.m denotes not meaningful

B. Condensed interim statements of financial position

	Note	Group		Company	
		30-Jun-26 S$	30-Jun-25 S$	30-Jun-26 S$	30-Jun-25 S$
ASSETS					
Non-current assets					
Property, plant and equipment	12	**9,067,334**	9,488,479	**111,357**	91,169
Right-of-use assets		**5,960,151**	6,194,738	**161,821**	9,981
Investment properties	13	**-**	-	**4,273,781**	4,412,766
Investment in subsidiaries		**-**	-	**5,877,632**	5,877,632
Investment in an associate		**1,039,330**	958,840	**-**	-
Intangible assets and goodwill	11	**7,930,997**	7,223,732	**-**	-
Trade and other receivables		**370,668**	566,667	**266,667**	566,667
Deferred tax assets		**12,400**	12,400	**-**	-
Total non-current assets		**24,380,880**	**24,444,856**	**10,691,258**	**10,958,215**
Current assets					
Inventories		**3,735,447**	4,066,833	**-**	-
Financial assets - derivatives		**88,475**	88,475	**-**	-
Trade and other receivables		**52,487,487**	44,992,354	**30,569,800**	24,567,774
Other non-financial assets		**929,956**	1,075,616	**356,256**	160,623
Cash and cash equivalents		**21,163,045**	16,403,846	**1,247,938**	1,401,229
Total current assets		**78,404,410**	**66,627,124**	**32,173,994**	**26,129,626**
Total assets		**102,785,290**	**91,071,980**	**42,865,252**	**37,087,841**
EQUITY AND LIABILITIES					
Equity attributable to owners of the parent					
Share capital	15	**14,684,250**	14,684,250	**14,684,250**	14,684,250
Treasury shares	15	**(155,189)**	(262,294)	**(155,189)**	(262,294)
Retained earnings		**18,650,227**	15,243,215	**6,928,602**	5,262,140
Other reserves		**(5,764,465)**	(5,294,091)	**-**	206,739
Equity, attributable to owners of the parent		**27,414,823**	**24,371,080**	**21,457,663**	**19,890,835**
Non-controlling interests		**521,696**	(308,163)	**-**	-
Total equity		**27,936,519**	**24,062,917**	**21,457,663**	**19,890,835**
Non-current liabilities					
Financial liabilities - lease liabilities		**3,520,091**	3,856,400	**100,533**	-
Loans and borrowings	14	**4,914,991**	6,513,717	**2,478,857**	3,425,249
Deferred tax liabilities		**5,069**	24,740	**-**	-
Total non-current liabilities		**8,440,151**	**10,394,857**	**2,579,390**	**3,425,249**
Current liabilities					
Income tax payable		**101,789**	31,820	**-**	-
Trade and other payables		**55,854,164**	48,160,437	**15,630,017**	12,073,882
Provision		**405,125**	403,500	**-**	-
Other non-financial liabilities		**506,634**	540,279	**-**	-
Financial liabilities - lease liabilities		**3,172,648**	3,147,604	**62,583**	10,344
Loans and borrowings	14	**6,368,260**	4,330,566	**3,135,599**	1,687,531
Total current liabilities		**66,408,620**	**56,614,206**	**18,828,199**	**13,771,757**
Total liabilities		**74,848,771**	**67,009,063**	**21,407,589**	**17,197,006**
Total equity and liabilities		**102,785,290**	**91,071,980**	**42,865,252**	**37,087,841**

C. Condensed interim statements of changes in equity

Group	Note	Total equity S$	Attributable to owners of the parent Sub-total S$	Share capital S$	Treasury shares S$	Retained earnings S$	Other reserves S$	Non-controlling interests S$
Opening balance at 1 July 2025		24,062,917	24,371,080	14,684,250	(262,294)	15,243,215	(5,294,091)	(308,163)
Changes in equity:								
Total comprehensive income/(loss) for the year		3,495,893	3,631,405	-	-	3,613,402	18,003	(135,512)
Share buyback	15	(144,029)	(144,029)	-	(144,029)	-	-	-
Vesting of shares under Performance Share Plan	15	-	-	-	248,088	-	(248,088)	-
Performance Share Plan	6	44,395	44,395	-	3,046	-	41,349	-
Dividends paid	8	(206,390)	(206,390)	-	-	(206,390)	-	-
Dividends paid to non-controlling interests in subsidiaries		(259,700)	-	-	-	-	-	(259,700)
Capital contribution arising from waiver of shareholder loans from non-controlling interests	18	1,016,000	-	-	-	-	-	1,016,000
Acquisition of non-controlling interest without a change in control		(72,567)	(281,638)	-	-	-	(281,638)	209,071
Closing balance at 30 June 2026		**27,936,519**	**27,414,823**	**14,684,250**	**(155,189)**	**18,650,227**	**(5,764,465)**	**521,696**
Opening balance at 1 July 2024		23,005,668	22,736,509	14,684,250	(336,338)	13,719,205	(5,330,608)	269,159
Changes in equity:								
Total comprehensive income/(loss) for the year		1,112,025	1,538,897	-	-	1,524,010	14,887	(426,872)
Vesting of shares under Performance Share Plan	15	-	-	-	74,044	-	(74,044)	-
Performance Share Plan	6	95,674	95,674	-	-	-	95,674	-
Dividends paid to non-controlling interests in subsidiaries		(160,250)	-	-	-	-	-	(160,250)
Contribution from non-controlling interest		9,800	-	-	-	-	-	9,800
Closing balance at 30 June 2025		**24,062,917**	**24,371,080**	**14,684,250**	**(262,294)**	**15,243,215**	**(5,294,091)**	**(308,163)**

C. Condensed interim statements of changes in equity (cont'd)

Company	Note	Total equity S$	Share capital S$	Treasury shares S$	Retained earnings S$	Other reserves S$
Opening balance at 1 July 2025		19,890,835	14,684,250	(262,294)	5,262,140	206,739
Changes in equity:						
Total comprehensive income for the year		1,872,852	-	-	1,872,852	-
Share buyback		(144,029)	-	(144,029)	-	-
Vesting of shares under Performance Share Plan	15	-	-	248,088	-	(248,088)
Performance Share Plan	6	44,395	-	3,046	-	41,349
Dividends paid	8	(206,390)	-	-	(206,390)	-
Closing balance at 30 June 2026		**21,457,663**	**14,684,250**	**(155,189)**	**6,928,602**	**-**
Opening balance at 1 July 2024		19,012,515	14,684,250	(336,338)	4,479,494	185,109
Changes in equity:						
Total comprehensive income for the year		782,646	-	-	782,646	-
Vesting of shares under Performance Share Plan	15	-	-	74,044	-	(74,044)
Performance Share Plan	6	95,674	-	-	-	95,674
Closing balance at 30 June 2025		**19,890,835**	**14,684,250**	**(262,294)**	**5,262,140**	**206,739**

D. Condensed interim consolidated statement of cash flows

	Note	Group 12 months ended 30 June 2026 S$	2025 S$
Cash flows from operating activities			
Profit before tax		**3,818,092**	1,173,896
Adjustments for:			
Performance share plan expense		**44,395**	95,674
Depreciation of property, plant and equipment		**1,459,816**	1,399,938
Depreciation of right-of-use assets		**3,295,744**	3,056,675
Amortisation of intangible assets		**433,782**	244,610
Gain on disposal of property, plant and equipment		**(16,193)**	(9,582)
Impairment loss on property, plant and equipment		**102,118**	-
Gain on disposal of right-of-use assets		**-**	(2,256)
Interest expense		**376,878**	579,052
Lease interest expense		**238,212**	294,494
Interest income		**(5,762)**	(5,120)
Share of results of an associate		**(80,490)**	(4,729)
Operating cash flows before changes in working capital		**9,666,592**	6,822,652
Changes in working capital:			
Inventories		**331,386**	(462,540)
Trade and other receivables		**(7,063,134)**	(10,670,545)
Other non-financial assets		**145,660**	34,847
Trade and other payables		**7,705,674**	9,914,106
Other non-financial liabilities		**(33,645)**	259,763
Net effect of exchange rate changes in consolidating foreign operations		**16,404**	9,972
Net cash flows from operations		**10,768,937**	5,908,255
Income tax paid		**(289,904)**	(160,620)
Net cash flows from operating activities		**10,479,033**	5,747,635
Cash flows from investing activities			
Interest received		**5,762**	5,120
Disposal of property, plant and equipment		**7,713**	-
Loan to an associate		**-**	(135,000)
Loan to non-controlling interests		**(236,000)**	-
Purchase of property, plant and equipment	12	**(1,012,851)**	(564,804)
Advance payment for plant and equipment	12	**-**	(71,518)
Additions to intangible assets	11	**(1,141,047)**	(996,038)
Net cash flows used in investing activities		**(2,376,423)**	(1,762,240)

D. Condensed interim consolidated statement of cash flows (cont'd)

	Note	Group 12 months ended 30 June	
		2026 **S$**	**2025** **S$**
Cash flows from financing activities			
Contribution by non-controlling interests		**-**	9,800
Lease liabilities – principal and interest paid		**(3,564,925)**	(3,285,113)
Movements in amount due to related parties		**195,700**	308,457
Proceeds from loans and borrowings		**7,575,274**	707,295
Repayments of loans and borrowings		**(6,316,006)**	(3,071,646)
Finance lease repayments		**(173,890)**	(159,892)
Dividends paid to equity holders of the Company		**(206,390)**	-
Dividends paid to non-controlling interests		**(259,700)**	(160,250)
Acquisition of non-controlling interest without a change in control		**(72,567)**	-
Share buyback		**(144,029)**	-
Interest paid		**(376,878)**	(579,052)
Net cash flows used in financing activities		**(3,343,411)**	(6,230,401)
Net increase/(decrease) in cash and cash equivalents		**4,759,199**	(2,245,006)
Cash and cash equivalents, statement of cash flows, beginning balance		**16,325,846**	18,570,852
Cash and cash equivalents, statement of cash flows, ending balance [(1)]		**21,085,045**	16,325,846

Note (1):

For the purpose of presenting the consolidated statement of cash flows, cash and cash equivalents comprise the following:

	Group 30 June	
	2026 **S$**	**2025** **S$**
Cash and bank balances	**21,163,045**	16,403,846
Less: Bank deposits pledged (a)	**(78,000)**	(78,000)
Cash and cash equivalents per consolidated statement of cash flows	**21,085,045**	16,325,846

(a) This is for amounts held by the bankers as security for the merchant agreement between the banks and the group.

E. Notes to the condensed interim consolidated financial statements

1. Corporate information

Alliance Healthcare Group Limited (the "**Company**") is incorporated in Singapore with limited liability. The financial statements are presented in Singapore dollars. These condensed interim consolidated financial statements as at and for the six months and twelve months ended 30 June 2026 comprise the Company (referred to as "**parent**") and its subsidiaries (collectively, the "**Group**").

The principal activities of the Group are:
a) investment holding company and provision of administrative and management services;
b) the provision of managed healthcare solutions;
c) the wholesale of pharmaceutical products;
d) the provision of medical services; and
e) the provision of mobile and digital health services.

2. Basis of preparation

The condensed interim financial statements for the six months and twelve months ended 30 June 2026 have been prepared in accordance with the Singapore Financial Reporting Standards (International) SFRS(I) 1-34 *Interim Financial Reporting* issued by the Accounting Standards Committee under ACRA . The condensed interim financial statements do not include all the information required for a complete set of financial statements. However, selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the Group's financial position and performance of the Group since the last annual financial statements for the year ended 30 June 2025.

The accounting policies adopted are consistent with those of the previous financial year which were prepared in accordance with SFRS(I)s, except for the adoption of new and amended standards as set out in Note 2.1.

The condensed interim financial statements are presented in Singapore dollar which is the Company's functional currency.

2.1 New and amended standards adopted by the Group

A number of amendments to Standards have become applicable for the current reporting period. The Group did not have to change its accounting policies or make retrospective adjustments as a result of adopting those standards.

2.2 Use of judgements and estimates

In preparing the condensed interim financial statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

The significant judgements made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the consolidated financial statements as at and for the year ended 30 June 2025.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the following note:

- Note 11.1 – Assessment of impairment of goodwill

Information about assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next interim period are included in the following note:

- Note 11.1 – Impairment test of goodwill: key assumptions underlying recoverable amounts

3. Seasonal operations

The Group's businesses are not affected significantly by seasonal or cyclical factors.

4. Segment and revenue information

For management purposes, the reporting entity is organised into the following major strategic operating segments that offer different products and services:

1) GP clinic services;
2) Specialist care services;
3) Managed healthcare solutions;
4) Pharmaceutical services;
5) Mobile and digital health services; and
6) Others.

These operating segments are reported in a manner consistent with internal reporting provided to Dr. Barry Thng Lip Mong, Chief Executive Officer, who is responsible for allocating resources and assessing performance of the operating segments.

4. Segment and revenue information (cont'd)

4.1 Reportable segments

	6 months ended 30 June 2026							
	GP clinic services S$	Specialist care services S$	Managed healthcare solutions S$	Pharmaceutical services S$	Mobile and digital health services S$	Others S$	Eliminations S$	Group S$
Revenue by segment								
External sales	9,911,812	10,459,883	11,715,529	7,389,561	4,178,382	1,372,127	-	45,027,294
Inter-segment sales	384,416	-	94,637	1,788,807	48,369	4,156,099	(6,472,328)	-
Total revenue	10,296,228	10,459,883	11,810,166	9,178,368	4,226,751	5,528,226	(6,472,328)	45,027,294
EBITDA	1,372,727	1,156,945	2,071,416	826,516	78,940	(571,274)	-	4,935,270
Finance costs	(108,897)	(48,549)	(17,372)	(18,959)	(69,603)	(26,006)	-	(289,386)
Depreciation and amortisation	(1,115,792)	(761,309)	(239,943)	(296,181)	(142,878)	(98,226)	-	(2,654,329)
Share of results of an associate	-	-	-	-	(13,159)	-	-	(13,159)
Profit/(loss) before tax	148,038	347,087	1,814,101	511,376	(146,700)	(695,506)	-	1,978,396
Income tax credit								190,667
Profit, net of tax								2,169,063
Segment assets	17,030,529	9,207,471	70,772,609	9,270,690	8,025,021	30,577,355	(42,098,385)	102,785,290
Segment liabilities	(10,856,588)	(7,777,779)	(52,157,992)	(3,916,201)	(15,418,084)	(21,407,590)	36,685,463	(74,848,771)
Other material items and reconciliations								
Expenditures for property, plant and equipment, and intangible assets	33,053	25,794	554,776	237,556	166,453	32,159	-	1,049,791

4. Segment and revenue information (cont'd)

4.1 Reportable segments (cont'd)

	6 months ended 30 June 2025							
	GP clinic services S$	Specialist care services S$	Managed healthcare solutions S$	Pharmaceutical services S$	Mobile and digital health services S$	Others S$	Eliminations S$	Group S$
Revenue by segment								
External sales	9,575,476	7,714,276	10,011,240	7,902,320	2,999,250	978,584	-	39,181,146
Inter-segment sales	269,218	-	58,987	1,795,842	54,583	3,887,967	(6,066,597)	-
Total revenue	9,844,694	7,714,276	10,070,227	9,698,162	3,053,833	4,866,551	(6,066,597)	39,181,146
EBITDA	1,609,483	572,861	1,824,236	938,412	(475,235)	(867,962)	-	3,601,795
Finance costs	(165,008)	(66,333)	(7,054)	(26,742)	(76,908)	(54,209)	-	(396,254)
Depreciation and amortisation	(1,118,160)	(681,081)	(173,792)	(238,493)	(149,472)	(15,892)	-	(2,376,890)
Share of results of an associate	-	-	-	-	41,910	-	-	41,910
Profit/(loss) before tax	326,315	(174,553)	1,643,390	673,177	(659,705)	(938,063)	-	870,561
Income tax credit								152,936
Profit, net of tax								1,023,497
Segment assets	16,226,289	8,246,462	58,460,128	9,264,687	6,479,280	29,026,052	(36,630,918)	91,071,980
Segment liabilities	(9,715,495)	(7,937,797)	(46,144,719)	(4,128,008)	(13,407,624)	(16,890,010)	31,214,590	(67,009,063)
Other material items and reconciliations								
Expenditures for property, plant and equipment, and intangible assets	11,733	61,739	358,846	18,414	89,450	44,099	-	584,281

4. Segment and revenue information (cont'd)

4.1 Reportable segments (cont'd)

	12 months ended 30 June 2026							
	GP clinic services S$	Specialist care services S$	Managed healthcare solutions S$	Pharmaceutical services S$	Mobile and digital health services S$	Others S$	Eliminations S$	Group S$
Revenue by segment								
External sales	20,095,572	19,831,835	22,143,608	14,542,595	7,897,337	2,843,577	-	87,354,524
Inter-segment sales	855,722	-	361,172	3,521,845	163,267	7,739,516	(12,641,522)	-
Total revenue	20,951,294	19,831,835	22,504,780	18,064,440	8,060,604	10,583,093	(12,641,522)	87,354,524
EBITDA	3,248,462	1,863,747	3,724,898	1,702,423	16,770	(1,014,266)	-	9,542,034
Finance costs	(227,717)	(110,634)	(30,422)	(40,817)	(177,099)	(28,401)	-	(615,090)
Depreciation and amortisation	(2,212,573)	(1,518,100)	(440,987)	(547,815)	(289,289)	(180,578)	-	(5,189,342)
Share of results of an associate	-	-	-	-	80,490	-	-	80,490
Profit/(loss) before tax	808,172	235,013	3,253,489	1,113,791	(369,128)	(1,223,245)	-	3,818,092
Income tax expense								(340,202)
Profit, net of tax								3,477,890
Segment assets	17,030,529	9,207,471	70,772,609	9,270,690	8,025,021	30,577,355	(42,098,385)	102,785,290
Segment liabilities	(10,856,588)	(7,777,779)	(52,157,992)	(3,916,201)	(15,418,084)	(21,407,590)	36,685,463	(74,848,771)
Other material items and reconciliations								
Expenditures for property, plant and equipment, and intangible assets	67,737	166,874	1,171,208	464,071	329,934	86,694	-	2,286,518

4. Segment and revenue information (cont'd)

4.1 Reportable segments (cont'd)

	12 months ended 30 June 2025							
	GP clinic services S$	Specialist care services S$	Managed healthcare solutions S$	Pharmaceutical services S$	Mobile and digital health services S$	Others S$	Eliminations S$	Group S$
Revenue by segment								
External sales	18,751,175	15,997,103	18,414,812	16,274,790	5,791,664	1,881,103	-	77,110,647
Inter-segment sales	287,564	-	321,262	3,561,972	190,676	6,738,274	(11,099,748)	-
Total revenue	19,038,739	15,997,103	18,736,074	19,836,762	5,982,340	8,619,377	(11,099,748)	77,110,647
EBITDA	2,880,452	1,242,703	3,069,299	2,241,601	(1,064,680)	(1,625,439)	-	6,743,936
Finance costs	(355,080)	(133,506)	(9,684)	(59,378)	(171,322)	(144,576)	-	(873,546)
Depreciation and amortisation	(2,195,303)	(1,308,926)	(274,207)	(469,449)	(305,006)	(148,332)	-	(4,701,223)
Share of results of an associate	-	-	-	-	4,729	-	-	4,729
Profit/(loss) before tax	330,069	(199,729)	2,785,408	1,712,774	(1,536,279)	(1,918,347)	-	1,173,896
Income tax expense								(76,758)
Profit, net of tax								1,097,138
Segment assets	16,226,289	8,246,462	58,460,128	9,264,687	6,479,280	29,026,052	(36,630,918)	91,071,980
Segment liabilities	(9,715,495)	(7,937,797)	(46,144,719)	(4,128,008)	(13,407,624)	(16,890,010)	31,214,590	(67,009,063)
Other material items and reconciliations								
Expenditures for property, plant and equipment, and intangible assets	60,164	257,841	877,004	105,411	199,805	60,617	-	1,560,842

4. Segment and revenue information (cont'd)

4.2 Disaggregation of revenue

	Group 6 months ended 30 June 2026						
	GP clinic services S$	Specialist care services S$	Managed healthcare solutions S$	Pharmaceutical services S$	Mobile and digital health services S$	Others S$	Group S$
Types of goods or services							
Rendering of services							
– Medical services	9,911,812	10,459,883	-	-	-	-	20,371,695
– Managed healthcare solutions services	-	-	11,715,529	-	-	-	11,715,529
– Mobile and digital health services	-	-	-	-	4,178,382	-	4,178,382
Sales of goods	-	-	-	7,389,561	-	-	7,389,561
Others	-	-	-	-	-	1,372,127	1,372,127
Total revenue	**9,911,812**	**10,459,883**	**11,715,529**	**7,389,561**	**4,178,382**	**1,372,127**	**45,027,294**
Timing of revenue recognition:							
At a point in time	9,911,812	10,459,883	11,715,529	7,389,561	4,178,382	673,425	44,328,592
Over time	-	-	-	-	-	698,702	698,702
Total revenue	**9,911,812**	**10,459,883**	**11,715,529**	**7,389,561**	**4,178,382**	**1,372,127**	**45,027,294**
Geographical information:							
Singapore	9,911,812	10,459,883	11,712,481	6,475,325	4,178,382	1,372,127	44,110,010
Others[1]	-	-	3,048	914,236	-	-	917,284
Total revenue	**9,911,812**	**10,459,883**	**11,715,529**	**7,389,561**	**4,178,382**	**1,372,127**	**45,027,294**

(1) "Others" include countries from Europe and Asia Pacific Region.

4. Segment and revenue information (cont'd)

4.2 Disaggregation of revenue

	GP clinic services S$	Specialist care services S$	Managed healthcare solutions S$	Pharmaceutical services S$	Mobile and digital health services S$	Others S$	Group S$
	Group 6 months ended 30 June 2025						
Types of goods or services							
Rendering of services							
– Medical services	9,575,476	7,714,276	-	-	-	-	17,289,752
– Managed healthcare solutions services	-	-	10,011,240	-	-	-	10,011,240
– Mobile and digital health services	-	-	-	-	2,999,250	-	2,999,250
Sales of goods	-	-	-	7,902,320	-	-	7,902,320
Others	-	-	-	-	-	978,584	978,584
Total revenue	**9,575,476**	**7,714,276**	**10,011,240**	**7,902,320**	**2,999,250**	**978,584**	**39,181,146**
Timing of revenue recognition:							
At a point in time	9,575,476	7,714,276	10,011,240	7,902,320	2,999,250	92,531	38,295,093
Over time	-	-	-	-	-	886,053	886,053
Total revenue	**9,575,476**	**7,714,276**	**10,011,240**	**7,902,320**	**2,999,250**	**978,584**	**39,181,146**
Geographical information:							
Singapore	9,575,476	7,714,276	10,008,575	6,791,124	2,999,250	978,584	38,067,285
Others[1]	-	-	2,665	1,111,196	-	-	1,113,861
Total revenue	**9,575,476**	**7,714,276**	**10,011,240**	**7,902,320**	**2,999,250**	**978,584**	**39,181,146**

(1) "Others" include countries from Europe and Asia Pacific Region.

4. Segment and revenue information (cont'd)

4.2 Disaggregation of revenue (cont'd)

	Group 12 months ended 30 June 2026						
	GP clinic services S$	Specialist care services S$	Managed healthcare solutions S$	Pharmaceutical services S$	Mobile and digital health services S$	Others S$	Group S$
Types of goods or services							
Rendering of services							
– Medical services	20,095,572	19,831,835	-	-	-	-	39,927,407
– Managed healthcare solutions services	-	-	22,143,608	-	-	-	22,143,608
– Mobile and digital health services	-	-	-	-	7,897,337	-	7,897,337
Sales of goods	-	-	-	14,542,595	-	-	14,542,595
Others	-	-	-	-	-	2,843,577	2,843,577
Total revenue	**20,095,572**	**19,831,835**	**22,143,608**	**14,542,595**	**7,897,337**	**2,843,577**	**87,354,524**
Timing of revenue recognition:							
At a point in time	20,095,572	19,831,835	22,143,608	14,542,595	7,897,337	888,148	85,399,095
Over time	-	-	-	-	-	1,955,429	1,955,429
Total revenue	**20,095,572**	**19,831,835**	**22,143,608**	**14,542,595**	**7,897,337**	**2,843,577**	**87,354,524**
Geographical information:							
Singapore	20,095,572	19,831,835	22,137,808	12,785,555	7,897,337	2,843,577	85,591,684
Others(1)	-	-	5,800	1,757,040	-	-	1,762,840
Total revenue	**20,095,572**	**19,831,835**	**22,143,608**	**14,542,595**	**7,897,337**	**2,843,577**	**87,354,524**

(1) "Others" include countries from Europe and Asia Pacific Region.

4. Segment and revenue information (cont'd)

4.2 Disaggregation of revenue (cont'd)

	Group 12 months ended 30 June 2025						
	GP clinic services S$	Specialist care services S$	Managed healthcare solutions S$	Pharmaceutical services S$	Mobile and digital health services S$	Others S$	Group S$
Types of goods or services							
Rendering of services							
– Medical services	18,751,175	15,997,103	-	-	-	-	34,748,278
– Managed healthcare solutions services	-	-	18,414,812	-	-	-	18,414,812
– Mobile and digital health services	-	-	-	-	5,791,664	-	5,791,664
Sales of goods	-	-	-	16,274,790	-	-	16,274,790
Others	-	-	-	-	-	1,881,103	1,881,103
Total revenue	**18,751,175**	**15,997,103**	**18,414,812**	**16,274,790**	**5,791,664**	**1,881,103**	**77,110,647**
Timing of revenue recognition:							
At a point in time	18,751,175	15,997,103	18,414,812	16,274,790	5,791,664	180,020	75,409,564
Over time	-	-	-	-	-	1,701,083	1,701,083
Total revenue	**18,751,175**	**15,997,103**	**18,414,812**	**16,274,790**	**5,791,664**	**1,881,103**	**77,110,647**
Geographical information:							
Singapore	18,751,175	15,997,103	18,409,681	14,158,590	5,791,664	1,881,103	74,989,316
Others(1)	-	-	5,131	2,116,200	-	-	2,121,331
Total revenue	**18,751,175**	**15,997,103**	**18,414,812**	**16,274,790**	**5,791,664**	**1,881,103**	**77,110,647**

(1) "Others" include countries from Europe and Asia Pacific Region.

4. Segment and revenue information (cont'd)

4.2 Disaggregation of revenue (cont'd)

A breakdown of sales:

	Group		
	Financial year ended 30 June		Increase / (decrease)
	2026 S$	2025 S$	%
Sales reported for first half year	42,327,230	37,929,501	11.6
Operating profit after tax before deducting minority interests reported for first half year	1,308,827	73,641	n.m.
Sales reported for second half year	45,027,294	39,181,146	14.9
Operating profit after tax before deducting minority interests reported for second half year	2,169,063	1,023,497	111.9

*n.m denotes not meaningful

5. Financial assets and financial liabilities

Set out below is an overview of the financial assets and financial liabilities of the Group and the Company as at 30 June 2026 and 30 June 2025:

	Group		Company	
	30-Jun-26 S$	30-Jun-25 S$	30-Jun-26 S$	30-Jun-25 S$
Financial Assets:				
Financial assets at amortised cost	74,021,200	61,962,867	32,084,405	26,535,670
Financial assets at fair value through profit or loss	88,475	88,475	-	-
Total	**74,109,675**	**62,051,342**	**32,084,405**	**26,535,670**
Financial Liabilities:				
Financial liabilities at amortised cost	73,830,154	66,008,724	21,407,589	17,197,006
Total	**73,830,154**	**66,008,724**	**21,407,589**	**17,197,006**

6. Profit before taxation

6.1 Significant items

	Group 6 months ended 30 June		Group 12 months ended 30 June	
	2026 S$	2025 S$	2026 S$	2025 S$
Income				
Other income	11,905	4,745	11,905	8,231
Government grants	292,531	368,670	321,497	439,410
Interest income	3,472	1,457	5,762	5,120
Reversal of allowance for impairment on trade receivables	-	557	-	1,233
Foreign exchange transaction gains	88,001	62,561	139,224	112,215
Gain on disposal of property, plant and equipment	11,652	9,582	16,193	9,582
Gain on disposal of right-of-use assets	-	-	-	2,256
Expenses				
Interest expense	(177,334)	(258,236)	(376,878)	(579,052)
Lease interest expense	(112,052)	(138,018)	(238,212)	(294,494)
Amortisation of intangible assets	(233,911)	(170,020)	(433,782)	(244,610)
Depreciation of property, plant and equipment	(754,876)	(685,028)	(1,459,816)	(1,399,938)
Depreciation of right-of-use assets	(1,665,542)	(1,521,841)	(3,295,744)	(3,056,675)
Performance share plan expense[1]	(3,047)	(48,074)	(44,395)	(95,674)
Bad debts written off trade receivables	(3,021)	(222,369)	(19,978)	(222,667)
Allowance for impairment on trade receivables	(13,760)	-	(13,760)	-
Impairment loss on property, plant and equipment	(102,118)	-	(102,118)	-

Note:

(1) Performance share plan expense relates to the value of employee services recognised for the Group's performance shares awarded on 3 January 2023 to certain employees of the Group pursuant to the Alliance Healthcare Group Performance Share Plan 2022.

6.2 Related party transactions

There are transactions and arrangements between the Group and related parties and the effects of these on the basis determined between the parties are reflected in these financial statements.

	Group 6 months ended 30 June		Group 12 months ended 30 June	
	2026 S$	2025 S$	2026 S$	2025 S$
Associate:				
Administrative fees income	30,000	30,000	60,000	54,000
Interest income	25,216	34,708	52,577	69,099
Marketing fee income	21,000	21,000	42,000	42,000
Corporate health screening income	-	513	-	513
Software subscription, maintenance and system enhancement	(44,730)	(44,566)	(91,506)	(82,016)
Outsourced manpower expenses	(446,040)	(348,840)	(1,060,920)	(673,560)
Related parties:				
Professional fees expenses	(3,122,552)	(2,540,382)	(6,118,654)	(5,686,133)
Payments in respect of a lease for premises	(213,000)	(168,000)	(417,000)	(353,810)

The professional fee expenses were paid/payable to entities in which certain directors of the Company's subsidiaries have interest, or to a shareholder of one of the company's subsidiaries.

During FY2026, Alliance Specialist Group Pte. Ltd. ("**ASG**"), a wholly-owned subsidiary of the Company, entered into a Deed of Payment with Dr Sanjay Ganhasan, a non-controlling interest shareholder holding a 40% equity interest in Evoque Medical Aesthetics Pte. Ltd. ("**Evoque**"). Pursuant to the Deed of Payment, the shareholder agreed to reimburse ASG for his proportionate share of certain financial obligations incurred by Evoque. The resulting receivable is subject to the repayment and interest terms stipulated in the Deed of Payment. As at 30 June 2026, the amount receivable from the shareholder amounted to S$236,000, of which S$132,000 is repayable within 12 months and S$104,000 is repayable after 12 months.

7. Taxation

The Group calculates the period income tax expense using the tax rate that would be applicable to the expected total annual earnings. The major components of income tax expense in the condensed interim consolidated statement of profit or loss are:

	Group 6 months ended 30 June		Group 12 months ended 30 June	
	2026 S$	2025 S$	2026 S$	2025 S$
Current tax expense/(credit):				
Current tax expense/(credit)	27,856	(10,759)	575,517	485,242
Adjustments in respect of prior periods	(208,687)	(132,341)	(215,644)	(385,920)
Subtotal	(180,831)	(143,100)	359,873	99,322
Deferred tax income:				
Deferred tax income	(9,836)	(9,836)	(19,671)	(22,564)
Subtotal	(9,836)	(9,836)	(19,671)	(22,564)
Total income tax (credit)/expense	(190,667)	(152,936)	340,202	76,758

8. Dividends

	Company 12 months ended 30 June	
	2026 S$	2025 S$
Ordinary dividends paid:		
First & final one-tier tax-exempt dividend paid	206,390	-
Dividend per share (net of tax)	0.001	-

9. Earnings per share

	Group 6 months ended 30 June		Group 12 months ended 30 June	
	2026	2025	2026	2025
Earnings attributable to equity holders of the Company (S$)	2,090,251	1,231,910	3,613,402	1,524,010
Weighted average number of Shares used in computation of basic earnings per share (“**EPS**”)	207,503,142	206,375,286	206,942,174	206,167,122
Basic EPS attributable to equity holders of the Company (cents)[1]	1.01	0.60	1.75	0.74
Fully diluted EPS attributable to equity holders of the Company (cents)[2]	1.01	0.60	1.75	0.74

Notes:

(1) Basic EPS is computed by dividing the Group’s earnings attributable to the equity holders of the Company in each financial period by the weighted average number of Shares outstanding during the respective financial period.

(2) Fully diluted EPS are the same as the basic EPS for the financial periods presented in the table above as the Company did not have any outstanding instruments convertible into rights to subscribe for, and options in respect of its Shares during these financial periods.

10. Net asset value per share

	Group		Company	
	30-Jun-26	30-Jun-25	30-Jun-26	30-Jun-25
Net asset value attributable to owners of the parent (“**NAV**”) per ordinary share (cents)	13.25	11.81	10.37	9.64
Number of Shares used in computation of NAV	206,874,187	206,390,352	206,874,187	206,390,352

Net asset value attributable to owners of the parent (for the Company and the Group) per ordinary share is computed based on the total number of issued shares (excluding treasury shares, if any) as at the end of the relevant financial period.

11. Intangible assets and goodwill

	Group				
	Goodwill S$	Customer relationship S$	Unpatented technology S$	System development S$	Total S$
At 31 December 2025					
Cost	5,190,858	131,027	810,000	2,559,044	8,690,929
Accumulated amortisation and impairment	-	(131,027)	(694,286)	(270,910)	(1,096,223)
Net book amount	5,190,858	-	115,714	2,288,134	7,594,706
6 months ended 30 June 2026					
Opening net book amount	5,190,858	-	115,714	2,288,134	7,594,706
Additions	-	-	-	570,202	570,202
Amortisation charge	-	-	(57,857)	(176,054)	(233,911)
Closing net book amount	5,190,858	-	57,857	2,682,282	7,930,997
At 30 June 2026					
Cost	5,190,858	131,027	810,000	3,129,246	9,261,131
Accumulated amortisation and impairment	-	(131,027)	(752,143)	(446,964)	(1,330,134)
Net book amount	5,190,858	-	57,857	2,682,282	7,930,997

11.1 Goodwill impairment

Goodwill is allocated to cash–generating units ("**CGU**") for the purpose of impairment testing. Each of those CGUs represents the Group's investment in the following subsidiaries:

	Group	
	30 June 2026 S$	30 June 2025 S$
Name of subsidiary:		
"My Family Clinic"		
Alliance Medical Group Pte. Ltd. [(a)]	1,101,541	1,101,541
My Family Clinic (PN) Pte. Ltd.	128,951	128,951
My Family Clinic (Hougang Central) Pte. Ltd.	780,000	780,000
My Family Clinic (Clementi 325) Pte. Ltd.	596,071	596,071
Sub–total	2,606,563	2,606,563
Jaga–Me Pte. Ltd.	2,584,295	2,584,295
Sub–total	2,584,295	2,584,295
Total	5,190,858	5,190,858

Note:

(a) Alliance Medical Group Pte. Ltd. is an investment holding company that holds entities that operate under "My Family Clinic".

11.1 Goodwill impairment (cont'd)

The goodwill for each of the CGU was tested for impairment at the end of the reporting year. No impairment allowance was recognised because the carrying amount of each of the cash–generating units was lower than its estimated recoverable amount.

The value in use for each CGU was measured by management. The value in use is a recurring fair value measurement (Level 3). The quantitative information about the value in use measurement using significant unobservable inputs for the CGUs are consistent with those used for the measurement last performed, where relevant, and are set out as follows:

CGU – Entities operating under "My Family Clinic" Valuation technique and Unobservable inputs Discounted cash flow method:	2026	2025
1. Estimated discount rates using pre–tax rates that reflect current market assessments at the risks specific to the CGUs.	10.0%	12.5%
2. Cash flow forecasts derived from the most recent financial budgets and growth rates approved by management.	5 years 3%	5 years 3%
3. Terminal growth rates not exceeding the average long–term growth rate for the relevant markets.	2.0%	2.0%

CGU – Jaga–Me Pte. Ltd. Valuation technique and Unobservable inputs Discounted cash flow method:	2026	2025
1. Estimated discount rates using pre–tax rates that reflect current market assessments at the risks specific to the CGUs.	15.5%	15.5%
2. Cash flow forecasts derived from the most recent financial budgets and growth rates approved by management[(a)].	5 years 15%–56%	5 years 23%–39%
3. Terminal growth rates not exceeding the average long–term growth rate for the relevant markets.	2.0%	2.0%

Note:

(a) The growths are in anticipation of the growing demand for homecare services.

Actual outcomes could vary from these estimates. If the revised estimated gross margin at the end of the reporting year had been 5% less favourable than management's estimates at the end of the reporting year, the estimated recoverable amount would still be higher than the carrying amount of goodwill. If the revised estimated pre-tax discount rate applied to the discounted cash flows had been 1% point less favourable than management's estimates, the estimated recoverable amount would still be higher than the carrying amount of goodwill.

12. Property, plant and equipment

During the twelve months ended 30 June 2026, the Group acquired assets of approximately S$1,145,000, including S$128,000 settled via hire purchase and S$5,000 through a vehicle trade-in, and disposed of assets with a net carrying amount of S$6,518.

During the twelve months ended 30 June 2025, the Group acquired assets of approximately S$565,000, placed a deposit of S$72,000 for fixed assets which was recorded under other non-financial assets, and disposed of assets with a net carrying amount of S$417.

13. Investment properties

The Group does not have any investment properties.

In the Company's balance sheet, the leasehold properties located at 25 Bukit Batok Crescent, Singapore 658066, are classified as investment properties as they are mostly leased out to subsidiaries. However, in the Group's consolidated balance sheet, these leasehold properties are classified as property, plant and equipment.

	Company	
	2026	**2025**
	S$	**S$**
Cost:		
At 1 July and 30 June	5,683,069	5,683,069
Accumulated depreciation:		
At 1 July	1,270,303	1,131,318
Depreciation for the year	138,985	138,985
At 30 June	1,409,288	1,270,303
Carrying value:		
At 30 June	4,273,781	4,412,766

14. Loans and borrowings and lease liabilities under finance leases

Loans and borrowings

	Group			
	30-Jun-26		**30-Jun-25**	
	Secured	**Unsecured**	**Secured**	**Unsecured**
	S$	**S$**	**S$**	**S$**
Amount repayable in one year or less, or on demand	4,008,482	2,359,778	2,312,948	2,017,618
Amount repayable after one year	4,162,800	752,191	4,603,178	1,910,539
Total	**8,171,282**	**3,111,969**	**6,916,126**	**3,928,157**

Details of loans and borrowings and their collaterals, if any:

As at 30 June 2026, the Group's total loans and borrowings amounted to approximately S$11.3 million (30 June 2025: S$10.8 million), comprising bank borrowings of approximately S$11.0 million (30 June 2025: S$9.8 million) and loans from related parties of approximately S$0.3 million (30 June 2025: S$1.0 million). Of the bank borrowings, S$8.2 million (30 June 2025: S$6.9 million) were secured by legal mortgage of the Group's leasehold properties, a charge over certain shares of a subsidiary, a deed of subordination of non-trade loans/advances owing by a subsidiary to its shareholder, a charge over certain receivables in respect of financed debts and guarantee provided by the Company.

Lease liabilities under finance leases

As at 30 June 2026, the Group's lease liabilities under finance leases, amounting to S$494,000 (30 June 2025: S$540,000), are secured on the equipment and motor vehicles under finance leases and guarantees provided by the Company and a minority shareholder of a subsidiary.

15. Share capital and treasury shares

(a) Share capital	Group and Company			
	2026		2025	
Issued and fully paid ordinary shares	Number of shares	S$	Number of shares	S$
At beginning & end of year	207,888,352	14,684,250	207,888,352	14,684,250

There was no change in the Company's share capital between 31 December 2025 (being the end of the previous period reported on) and 30 June 2026.

The Company did not have any outstanding share awards, options or convertible instruments as at 30 June 2026. As at 30 June 2025, save for outstanding share awards to take up 1,498,000 ordinary shares in the Company under the Alliance Healthcare Group Performance Share Plan 2022, the Company did not have any outstanding options or convertible instruments.

The Company's subsidiaries did not hold any shares in the Company as at 30 June 2026 and 30 June 2025.

(b) Treasury shares	Group and Company			
	2026		2025	
	Number of shares	S$	Number of shares	S$
At 1 July	1,498,000	262,294	1,926,000	336,338
Shares buy-back during the year	950,200	144,029	-	-
Vesting of shares under Performance Share Plan	(1,434,035)	(251,134)	(428,000)	(74,044)
At 30 June	1,014,165	155,189	1,498,000	262,294
As a percentage of total number of issued shares excluding treasury shares	0.49%	-	0.73%	-

In FY2026, the Company acquired 950,200 (FY2025: Nil) of its ordinary shares by way of on-market purchase for a total consideration of S$144,029 (FY2025: S$ Nil) and transferred 1,434,035 (FY2025: 428,000) treasury shares for vesting of shares pursuant to the Alliance Healthcare Group Performance Share Plan 2022.

	Group and Company As at 30 June	
	2026	2025
Total number of issued shares excluding treasury shares	206,874,187	206,390,352

16. Acquisition or incorporation of subsidiaries without a change in control

Subscription for New Shares in Jaga-Me

On 30 June 2026, Jaga-Me Pte. Ltd. (“**Jaga-Me**”), a subsidiary of the Group, completed a share capital increase through the issuance of 6,557,377 new ordinary shares at a subscription price of S$0.1525 per share, for an aggregate subscription consideration of S$1.0 million (the “**Share Subscription**”).

The new ordinary shares were offered to Jaga-Me’s existing shareholders in proportion to their respective shareholdings. Alliance Healthcare Pte. Ltd. (“**AHPL**”), a wholly owned subsidiary of the Company, subscribed for its pro-rata entitlement as well as all additional shares not taken up by the other shareholders. Accordingly, AHPL subscribed for all 6,557,377 new ordinary shares for an aggregate cash consideration of S$1.0 million, increasing its ordinary shareholding in Jaga-Me from 1,883,040 shares to 8,440,417 shares.

The subscription price was determined after taking into account, among other factors, Jaga-Me’s financial performance and position, the historical valuation approach adopted when the Group initially acquired its interest in Jaga-Me, as well as Jaga-Me’s funding requirements. The subscription consideration was fully satisfied in cash upon completion and funded by a combination of internal resources and bank borrowings.

Based on Jaga-Me’s unaudited financial statements as at 30 June 2026, after giving effect to the S$1.0 million Share Subscription, the net asset value represented by the 6,557,377 new ordinary shares was approximately S$120,000.

Following completion of the Share Subscription, Jaga-Me's issued and paid-up ordinary share capital increased from S$3,318,961 comprising 2,358,888 ordinary shares to S$4,318,961 comprising 8,916,265 ordinary shares. Jaga-Me's non-voting shares remained unchanged at S$140,573 comprising 142,857 shares. As a result, the Group's effective ownership interest in Jaga-Me increased from approximately 75.3% to 93.2%, with no change in control.

Acquisition of Remaining Ordinary Shares in Jaga-Me

Also on 30 June 2026, following completion of the Share Subscription, AHPL acquired the remaining 475,848 ordinary shares held by the non-controlling shareholders of Jaga-Me for an aggregate cash consideration of S$72,567 (the “**Share Acquisition**”), representing a purchase price of S$0.1525 per share. The Share Acquisition increased AHPL’s ordinary shareholding in Jaga-Me from 8,440,417 shares to 8,916,265 shares, representing all of the issued ordinary shares in Jaga-Me. The net asset value represented by the 475,848 ordinary shares acquired was approximately S$9,000.

The consideration was arrived at on a willing-buyer, willing-seller basis, after taking into account, among other factors, Jaga-Me's financial performance and the subscription price under the Share Subscription. The consideration was fully satisfied in cash upon completion and funded from internal resources.

The acquired shares represented approximately 5.3% of Jaga-Me's total issued shares following completion of the Share Subscription. Upon completion of the Share Acquisition, AHPL held all the issued ordinary shares in Jaga-Me. Taking into account Jaga-Me's 142,857 non-voting shares, the Group's effective ownership interest in Jaga-Me increased from approximately 93.2% to 98.4%, with no change in control.

None of the directors or controlling shareholders of the Company has any interest, direct or indirect, in the above transactions (other than through their shareholdings in the Company).

17. Acquisition of an associate

There was no acquisition and/or sale of shares in the Company's associate between 30 June 2025 and 30 June 2026.

18. Capital contribution arising from waiver of shareholder loans from non-controlling interests

During FY2026, the board of directors Evoque Medical Aesthetics Pte. Ltd. ("**Evoque**"), a 60%-owned subsidiary of the Group, resolved to cease the operations on 31 July 2026 in view of Evoque's continuing operating losses and liabilities. Accordingly, Evoque sought its shareholders' waiver of the existing shareholder loans as at 30 June 2026, totalling S$2,540,000. Evoque is currently in the process of winding down the business and settling other outstanding obligations.

Having considered the circumstances, Alliance Specialist Group Pte. Ltd. ("**ASG**") and the non-controlling interest shareholder of Evoque ("**NCI of Evoque**") agreed to waive their respective shareholders' loans of S$1,524,000 and S$1,016,000.

The waiver of the shareholder loans was accounted for as capital contributions and recognised directly in equity. Accordingly, Evoque recognised capital contributions of S$2,540,000, of which S$1,016,000 attributable to the NCI of Evoque was recognised as a capital contribution from non-controlling interests in the consolidated statement of changes in equity.

The transaction did not result in any change in the Group's effective ownership interest in Evoque.

19. Subsequent events

The principal doctors of the two colorectal specialist clinics did not renew their clinic management service agreements, which expired on 30 June 2026. Consequently, the operations of both clinics ceased with effect from 1 July 2026.

Subsequent to the financial year end, Evoque Medical Aesthetics Pte. Ltd. ("**Evoque**"), a 60%-owned subsidiary of the Group, ceased its clinic operations, with the last day of clinic operations being 31 July 2026. The cessation of clinic operations is a non-adjusting subsequent event and did not result in any adjustment to the unaudited condensed interim financial statements for FY2026.

Save as disclosed above, there are no other subsequent events to be disclosed or which would have led to adjustments to this set of unaudited interim financial statements.

F. Other information required by Appendix 7C of the Catalist Rules

1A. Whether the figures have been audited or reviewed, and in accordance with which auditing standard or practice.

The condensed consolidated statement of financial position of Alliance Healthcare Group Limited and its subsidiaries as at 30 June 2026 and the related condensed consolidated profit or loss and other comprehensive income, condensed consolidated statement of changes in equity and condensed consolidated statement of cash flows for the twelve-month period then ended and certain explanatory notes have not been audited or reviewed.

1B. Where the figures have been audited or reviewed, the auditors' report (including any modifications or emphasis of a matter).

Not applicable.

1C. Where the latest financial statements are subject to an adverse opinion, qualified opinion or disclaimer of opinion:
(a) Updates on the efforts taken to resolve each outstanding audit issue.
(b) Confirmation from the Board that the impact of all outstanding audit issues on the financial statements have been adequately disclosed.

This is not required for any audit issue that is a material uncertainty relating to going concern.

Not applicable.

2. Review of performance of the Group

Review of financial performance of the Group for FY2026 compared to FY2025

Revenue

Revenue increased by approximately S$10.3 million or 13.3% from S$77.1 million in FY2025 to S$87.4 million in FY2026.

The overall increase in the Group's revenue was a result of the following:

(a) Specialist Care Services

Revenue from specialist care services increased by approximately S$3.8 million or 24.0% from S$16.0 million in FY2025 to S$19.8 million in FY2026. The increase was mainly attributable to contributions from the Group's second orthopaedic clinic and its Breast and General Surgery clinic, which commenced operations in May 2025 and September 2025, respectively (the "**New Specialist Clinics**").

(b) Managed Healthcare Solutions

Revenue from managed healthcare solutions business segment increased by approximately S$3.7 million or 20.2% from S$18.4 million in FY2025 to S$22.1 million in FY2026, mainly due to more programs established with business partners, higher patient volume and more corporate clients engaged.

2. **Review of performance of the Group (cont'd)**

<u>**Review of financial performance of the Group for FY2026 compared to FY2025 (cont'd)**</u>

(c) Mobile and Digital Health Services

Revenue from mobile and digital health services increased by approximately S$2.1 million or 36.4% from S$5.8 million in FY2025 to S$7.9 million in FY2026.

The increase was mainly attributable to higher revenue from mobile health services arising from increased case volumes under the Mobile Inpatient Care at Home ("**MIC@Home**") programme, as it became more widely adopted by restructured hospitals, as well as higher revenue from digital health services driven by increased demand for telemedicine services as the managed healthcare solutions business segment established more programs.

(d) GP Clinic Services

Revenue from GP clinic services increased by approximately S$1.3 million or 7.2% from S$18.8 million in FY2025 to S$20.1 million in FY2026. This was mainly due to higher demand for our GP services, resulting from our continued efforts to support the Healthier SG initiative, and contributions from the Group's medical centre.

(e) Pharmaceutical Services

Revenue from pharmaceutical services decreased by approximately S$1.8 million or 10.6% from S$16.3 million in FY2025 to S$14.5 million in FY2026. The decrease was mainly attributable to the conclusion of certain product supply arrangements as well as the absence of non-recurring and ad-hoc orders recorded in FY2025.

(f) Others

Revenue from others increased by approximately S$0.9 million or 51.2%, from S$1.9 million in FY2025 to S$2.8 million in FY2026. This increase was mainly attributable to income from the contract awarded by the Health Promotion Board ("**HPB**") in FY2024. The contract involves the supply, customisation, and maintenance of a clinic management system for HPB's Youth Preventive Service Division ("**YHCMS**"). The Group recognised approximately S$2.7 million in revenue in FY2026, compared to S$1.7 million in FY2025, corresponding to the work performed in the respective years, including the completion of phase 2 of YHCMS seven months ahead of the original scheduled launch date of June 2026.

The successful implementation of YHCMS demonstrates the Group's growing capabilities in institutional healthcare technology and strengthens its track record in delivering large-scale healthcare technology projects, providing a platform to pursue further opportunities in this sector.

Interest income

The interest income from fixed deposits was not significant in FY2026 and FY2025.

Other income and gains

Other income and gains, mainly consisting of government grants, incentives and foreign exchange gains, decreased by S$84,000 mainly due to less government grants received during FY2026.

2. **Review of performance of the Group (cont'd)**

Review of financial performance of the Group for FY2026 compared to FY2025 (cont'd)

Consumables and medical supplies used

Consumables and medical supplies used mainly relate to the Group's GP clinic services, specialist care services, pharmaceutical services, corporate clinics of the managed healthcare segment and mobile and digital health services business segment.

Consumables and medical supplies used increased by approximately S$0.1 million or 0.5% from S$19.9 million in FY2025 to S$20.0 million in FY2026, mainly attributable to an increase of consumables and medical supplies used for the GP clinics services, specialist care services, mobile and digital health services, and corporate clinics of the managed healthcare segment in line with their increased revenue, partially offset by a decrease in consumables and medical supplies sold by the pharmaceutical services.

Employee benefits expense

Employee benefits expense relates to salaries, bonuses, benefits, fees and other payments made to (i) the Group's employees, (ii) doctors (including locum and full-time GP doctors who may not be employees), (iii) nurses (including locum and full-time nurses who may not be employees), (iv) specialists with whom the Group has entered into contracts for provision of medical services and (v) outsourced IT personnel. In respect of such doctors (except for locum doctors who are paid on an hourly basis) and specialists with whom the Group entered into contracts, the amount of fees is generally determined based on a base salary and/or the profitability of the relevant clinic.

Employee benefits expense increased by approximately S$6.9 million or 15.7% from S$44.0 million in FY2025 to S$50.9 million in FY2026, mainly due to the following:

(a) staff and related costs for the New Specialist Clinics which commenced operations in May 2025 and September 2025;

(b) an increase in staff and related costs arising from increased headcount of employees and doctors to support the increased business activities in managed healthcare solutions, mobile and digital health services and GP clinic services;

(c) staff and related costs for additional system customisation and enhancements for the YHCMS contract; and

(d) the incremental staff cost driven by general inflation.

Depreciation and amortisation expense

Depreciation and amortisation expense increased by approximately S$0.5 million or 10.4%, from S$4.7 million in FY2025 to S$5.2 million in FY2026, due to the following:

(a) depreciation of additional rights-of-use ("**ROU**") assets resulting from leases for the New Specialist Clinics which commenced operations in May 2025 and September 2025;

(b) amortisation of system development costs relating to certain in-house built platforms and systems, following their readiness for use; and

(c) depreciation for new quality management system and human resource management system acquired during the year.

2. Review of performance of the Group (cont'd)

Review of financial performance of the Group for FY2026 compared to FY2025 (cont'd)

Other losses

Other losses recorded in FY2026 were mainly attributable to impairment provisions of approximately S$102,000 recognised on the renovation and medical equipment of the Group's medical aesthetics clinic, in view of its continued operating losses and management's assessment of the recoverable value of these assets.

Other losses recorded in FY2025 were mainly attributable to bad debts written off due to cessation of operation of certain overseas customers.

Finance costs

Finance costs decreased by approximately S$0.3 million or 29.6% from S$0.9 million in FY2025 to S$0.6 million in FY2026, due to lower average outstanding loan balances and the decrease in interest rates during the year.

Other expenses

Other expenses increased by approximately S$0.4 million or 6.2% from S$6.9 million in FY2025 to S$7.3 million in FY2026, mainly due to an increase in operating expenses in relation to the New Specialist Clinics, higher server and computer system expenses to support the increased managed healthcare solutions business and higher distribution costs in line with increased revenue from mobile and digital health services.

Share of results of an associate

The Group recorded a share of profit of approximately S$80,000 from an associate in FY2026, compared to a share of profit of approximately S$5,000 in FY2025.

Profit before tax

While revenue increased by approximately S$10.3 million or 13.3% from S$77.1 million in FY2025 to S$87.4 million in FY2026, profit before tax increased by approximately S$2.6 million or 225.2% from S$1.2 million in FY2025 to S$3.8 million in FY2026. The stronger growth in profitability relative to revenue reflects improved operating leverage across the Group's businesses, as prior-year investments in specialist care services, managed healthcare solutions and mobile and digital health capabilities contributed more meaningfully to earnings during FY2026. The increase in the Group's Profit before tax was achieved despite an approximate S$1.1 million operating loss incurred by Evoque, the medical aesthetics clinic, in FY2026, which ceased its clinic operations with effect from 1 August 2026, with its last day of clinic operations being 31 July 2026.

Income tax

The Group incurred an income tax expense of approximately S$0.3 million in FY2026 compared to an income tax expense of approximately S$77,000 in FY2025, in line with higher profit before tax in FY2026.

Profit attributable to owners of parent, net of tax

As a result of the above, net profit attributable to equity holders of the Company increased by approximately S$2.1 million from S$1.5 million in FY2025 to S$3.6 million in FY2026.

2. Review of performance of the Group (cont'd)

Review of financial performance of the Group for FY2026 compared to FY2025 (cont'd)

Financial performance by operating segments

Revenue contribution by business segments:

	GP clinic services	Specialist care services	Managed healthcare solutions	Pharmaceutical services	Mobile and digital health services	Others
FY2026	23.0%	22.7%	25.4%	16.6%	9.0%	3.3%
FY2025	24.4%	20.7%	23.9%	21.1%	7.5%	2.4%

Compared to FY2025, the Group's net profit before tax increased by S$2.6 million or 225.2% from S$1.2 million to S$3.8 million in FY2026, mainly due to the following movements by business segment:

(a) narrowed loss before tax of approximately S$1.2 million from mobile and digital health services as revenue increased from MIC@Home and telemedicine services;

(b) increased net profit before tax of approximately S$0.5 million for managed healthcare solutions mainly due to higher revenue attributable to more programs established with business partners, higher patient volume and more corporate clients engaged;

(c) increased net profit before tax of approximately S$0.5 million for GP clinic services, mainly due to narrowed losses from the Group's medical centre attributable to higher sales, as well as higher profit before tax from other GP clinics;

(d) specialist care services recorded a net profit before tax of S$0.2 million in FY2026 as compared to a net loss of S$0.2 million mainly due to positive contribution from the New Specialist Clinics;

(e) narrowed losses before tax from others of approximately S$0.7 million mainly due to positive contribution from the Group's YHCMS contract and its related system customisation and enhancement; and

(f) decreased net profit before tax of approximately S$0.6 million for pharmaceutical services mainly due to lower sales arising from the conclusion of certain product supply arrangements as well as the absence of non-recurring and ad-hoc orders recorded in FY2025.

The Group's revenue is primarily generated from its operations in Singapore. The revenue generated from overseas mainly relates to its pharmaceutical services business segment. In FY2026, Singapore and overseas markets contributed approximately 98.0% and 2.0% of the Group's revenue respectively. In FY2025, Singapore and overseas markets contributed approximately 97.2% and 2.8% of the Group's revenue respectively.

2. **Review of performance of the Group (cont'd)**

Review of financial position of the Group as at 30 June 2026

Non–current assets

Non-current assets stood at approximately S$24.4 million as at 30 June 2026, which was comparable to the amount as at 30 June 2025. This is a net result of the following:

(a) a decrease in the aggregate carrying value of property, plant and equipment ("**PPE**") and ROU assets of approximately S$0.7 million, mainly due to depreciation of S$4.8 million for PPE and ROU assets, the non-renewal of leases relating to two colorectal specialist clinics following the expiry of the clinic management service agreements with the principal doctors on 30 June 2026, and an impairment provision of approximately S$0.1 million for the renovation and medical equipment of the medical aesthetic clinic. This was partially offset by acquisitions of IT software, computer and medical equipment, a new vehicle and renovation work for several clinics, totalling S$1.1 million, and new leases and lease renewals totalling S$3.1 million.

(b) an increase in the aggregate carrying value of intangible assets of approximately S$0.7 million mainly due to additional system development costs of S$1.1 million, partially offset by amortisation of S$0.4 million charged during the period;

(c) a decrease in non-current trade and other receivables of approximately S$0.2 million, mainly due to the reclassification of the current portion of a loan to an associate amounting to S$300,000, partially offset by the non-current portion of an amount receivable from a non-controlling interest shareholder of a subsidiary pursuant to a Deed of Payment, as disclosed in Note 6.2, amounting to S$104,000; and

(d) share of results from an associate of approximately S$80,000 for FY2026.

Current assets

Current assets increased by approximately S$11.8 million, from S$66.6 million as at 30 June 2025 to S$78.4 million as at 30 June 2026. This was the net effect of an increase in trade and other receivables of approximately S$7.5 million, an increase in cash and cash equivalents of S$4.8 million, partially offset by a decrease in inventories of S$0.3 million and a decrease in other non-financial assets of S$0.1 million.

Trade and other receivables increased mainly due to higher trade and other receivables arising from increased revenue from managed healthcare solutions, GP clinic services, specialist care services, mobile and digital health services, and the YHCMS contract, the reclassification of the current portion of a loan to an associate, and the current portion of an amount receivable from a non-controlling interest shareholder of a subsidiary pursuant to a Deed of Payment, as disclosed in Note 6.2.

Inventories decreased mainly due to lower pharmaceutical sales and cessation of the operations of the two colorectal specialist clinics following the expiry of the clinic management service agreements with the principal doctors on 30 June 2026.

Other non-financial assets decreased from S$1.1 million as at 30 June 2025 to S$0.9 million as at 30 June 2026, mainly due to the reclassification of deposits paid in the prior year for the quality management system and accounting system upon their readiness for use during FY2026.

2. **Review of performance of the Group (cont'd)**

<u>Review of financial position of the Group as at 30 June 2026 (cont'd)</u>

Total equity

Shareholders' equity increased by approximately S$3.0 million from S$24.4 million as at 30 June 2025 to S$27.4 million as at 30 June 2026 mainly as a net result of the following:

(a) an increase in retained earnings of S$3.4 million, being net profit attributable to equity holders of the parent of S$3.6 million, partially offset by payment of dividends of S$0.2 million; and

(b) value of employee services amounting to S$41,000 recognised for the Group's Performance Shares awarded on 3 January 2023 pursuant to the Alliance Healthcare Group Performance Share Plan 2022;

(c) acquisition of 950,200 of the Company's ordinary shares by way of on-market purchase for a total consideration of S$144,029; and

(d) changes in the Group's ownership interest in Jaga-Me arising from the Share Subscription and the Share Acquisition, as disclosed in Note 16 above, which resulted in an aggregate debit to capital reserve of approximately S$282,000.

Non-controlling interests increased by S$0.8 million from a deficit of S$0.3 million as at 30 June 2025 to a credit of S$0.5 million as at 30 June 2026 mainly as a net result of the following:

(a) capitalisation of shareholder loans from non-controlling interests amounting to approximately S$1.0 million following the non-controlling interests' waiver of loans as disclosed in Note 18 above;

(b) a net increase in non-controlling interests of approximately S$0.2 million arising from the Share Subscription and the Share Acquisition in Jaga-Me, as disclosed in Note 16 above; and

(c) net losses attributable to non-controlling interests of S$0.1 million and payment of dividends of S$0.3 million to non-controlling interests.

Non-current liabilities

Non-current liabilities decreased by approximately S$2.0 million, from S$10.4 million as at 30 June 2025 to S$8.4 million as at 30 June 2026, mainly due to net repayments of term loans and lease liabilities amounting to S$1.6 million and S$0.4 million, respectively.

Current liabilities

Current liabilities increased by approximately S$9.8 million, from S$56.6 million as at 30 June 2025 to S$66.4 million as at 30 June 2026, mainly due to the net effect of the following:

(a) an increase in trade and other payables of approximately S$7.7 million, largely attributable to i) the business segments of managed healthcare solutions, specialist care services, GP clinic services, and mobile and digital health services in line with higher medical claims and business volume during the year; ii) operating expenses in relation to the New Specialist Clinics; iii) higher provision of employee benefit expenses and iv) an increase in GST payable in line with higher Group revenue recorded in the last quarter of the year;

2. **Review of performance of the Group (cont'd)**

Review of financial position of the Group as at 30 June 2026 (cont'd)

(b) an increase in loans and borrowings of approximately S$2.0 million, net of repayments and capitalisation of loans from non-controlling interests; and

(c) an increase in income tax payable of approximately S$0.1 million in line with higher profit before tax.

Review of statement of cash flows for FY2026

The Group generated net cash of approximately S$10.5 million from operating activities in FY2026, mainly due to operating cash flows before changes in the working capital of S$9.7 million and net working capital inflows of S$1.2 million, partially offset by income taxes paid of S$0.3 million.

Net working capital inflows were mainly due to an increase in trade and other payables of S$7.7 million, a decrease in inventories of S$0.3 million, and a decrease in other non-financial assets of S$0.1 million, partially offset by an increase in trade and other receivables of S$7.1 million.

Net cash flows used in investing activities during FY2026 amounted to approximately S$2.4 million, mainly for acquisitions of PPE and software and system development, amounting to S$2.2 million, as well as payments of S$236,000 made on behalf of a non-controlling interest shareholder pursuant to a Deed of Payment, which gave rise to a receivable from the shareholder, as disclosed in Note 6.2.

Net cash flows used in financing activities during FY2026 amounted to approximately S$3.3 million, mainly due to payments of lease liabilities amounting to S$3.6 million, repayments of bank borrowings, finance leases and interest amounting to S$6.3 million, S$0.2 million and S$0.4 million, respectively, dividends paid to equity holders of the Company and non-controlling shareholders amounting to S$0.2 million and S$0.3 million, respectively, share buybacks of S$0.1 million, and acquisition of remaining ordinary shares in Jaga-Me from non-controlling shareholders for a cash consideration of approximately S$73,000. These were partially offset by proceeds from bank borrowings of S$7.6 million and net cash inflow from amounts due to related parties of approximately S$0.2 million.

3. **Where a forecast, or a prospect statement, has been previously disclosed to shareholders, any variance between it and the actual results**

There has not been any forecast or prospect statement in relation to the Group's results for the twelve months ended 30 June 2026 previously disclosed to shareholders.

4. **A commentary at the date of the announcement of the significant trends and competitive conditions of the industry in which the Group operates and any known factors or events that may affect the Group in the next operating period and the next 12 months**

Singapore continues to face rising healthcare costs, particularly in the private sector, driving higher insurance premiums and healthcare expenditure for corporations.

Through its medical third-party administrator subsidiary, Alliance Medinet, the Group works with insurers, employers and healthcare providers to deliver quality care at competitive and predictable prices, supported by an integrated ecosystem of self-owned clinics and over 2,000 partner healthcare facilities. Total visits across the ecosystem increased from approximately 1.25 million in FY2024 to over 1.45 million in FY2025 and approximately 1.55 million in FY2026.

4. **A commentary at the date of the announcement of the significant trends and competitive conditions of the industry in which the Group operates and any known factors or events that may affect the Group in the next operating period and the next 12 months (cont'd)**

Jaga-Me, the Group's mobile care subsidiary, supports five government-restructured hospitals under the MIC@Home programme and has expanded into the private sector through partnerships such as Farrer Park Hospital's Home Recovery Programme. Following the increase in the Group's effective ownership of Jaga-Me to 98.4% in FY2026, the Group is committed to support its continued growth.

During FY2026, the Group successfully delivered the first two phases of the Health Promotion Board's Youth Preventive Service clinic management system, with Phase 2 completed approximately seven months ahead of schedule. This further strengthens the Group's capabilities in institutional healthcare technology and provides a platform for pursuing further opportunities in this sector.

The Group's two new specialist clinics also continued to build patient volumes during FY2026 and are expected to increase their contributions.

While rising manpower and operating costs continue to pressure margins, the Group is investing in artificial intelligence and technology to improve productivity, unlock data-driven insights and develop new business models.

Macroeconomic uncertainties may dampen growth and weaken business sentiment, potentially affecting both local and international demand for healthcare services and products.

Looking ahead, the Group remains focused on disciplined execution and portfolio optimisation, including rationalising or repositioning businesses where appropriate, to strengthen financial performance and create sustainable long-term value.

5. **Dividend Information**

5(a) **Current Financial Period Reported On**

Any dividend recommended for the current financial period reported on?

Yes. The first and final dividend in respect of FY2026 ("**Final Dividend**"), as proposed below, is subject to the approval of shareholders at the Company's annual general meeting to be held on 27 October 2026 (Tuesday).

Name of dividend	**First and Final**
Dividend type	Cash
Dividend amount per share (in cents)	0.52 cents per ordinary share
Tax rate	Tax exempt (one–tier)

5(b) **Corresponding Period of the Immediately Preceding Financial Year**

Any dividend declared for the corresponding period of the immediately preceding financial year?

Yes.

Name of dividend	**First and Final**
Dividend type	Cash
Dividend amount per share (in cents)	0.1 cents per ordinary share
Tax rate	Tax exempt (one–tier)

5. **Dividend Information (cont'd)**

5(c) **Date Payable**

The Final Dividend, if approved by the shareholders of the Company at the forthcoming annual general meeting of the Company, will be paid on 13 November 2026 (Friday).

5(d) **Record Date**

Subject to the approval of the shareholders being obtained for the Final Dividend at the forthcoming annual general meeting of the Company to be held on 27 October 2026 (Tuesday), the Register of Members and the Share Transfer Books of the Company will be closed from 2 November 2026 (Monday) at 5.00 p.m. for the preparation of dividend warrants.

Duly completed registrable transfers received by the Company's Share Registrar, Tricor Barbinder Share Registration Services, at 9 Raffles Place, #26-01 Republic Plaza Tower 1, Singapore 048619 before 5.00 p.m. on 2 November 2026 (Monday), will be registered to determine shareholders' entitlement to the Final Dividend.

6. **If no dividend has been declared/recommended, a statement to that effect and the reason(s) for the decision.**

Not applicable.

7. **A breakdown of the total annual dividend (in dollar value) for the issuer's latest full year and its previous full year as follows:**

Total annual ordinary dividend	**FY2026* S$**	**FY2025 S$**
Interim (Tax exempt one-tier)	-	-
Final (Tax exempt one-tier)	1,075,745	206,390
Total	1,075,745	**206,390**

* Based on the total number of issued shares excluding treasury shares of 206,874,087 shares as at the date of this announcement.

The proposed Final Dividend represents 29.8% (FY2025: 13.5%) of the Group's profits attributable to owners of the parent.

8. **If the group has obtained a general mandate from shareholders for IPTs, the aggregate value of such transactions as required under Rule 920(1)(a)(ii). If no IPT mandate has been obtained, a statement to that effect**.

The Company did not obtain any general mandate from its shareholders in respect of any interested person transaction. The Company did not have any interested person transaction equal to or exceeding S$100,000 during FY2026.

9. **Confirmation that the issuer has procured undertaking from all its directors and executive officers (in the format set out in Appendix 7H) under Rule 720(1)**

The Company confirms that it has already procured signed undertakings from all of its Directors and relevant executive officers in the format as set out in Appendix 7H of the Catalist Rules in accordance with Rule 720(1) of the Catalist Rules.

10. **Disclosure of person occupying a managerial position in the issuer or any of its principal subsidiaries who is a relative of a director or chief executive officer or substantial shareholder of the issuer pursuant to Rule 704(10) in the format below. If there are no such persons, the issuer must make an appropriate negative statement.**

Pursuant to Rule 704(10) of the Catalist Rules, the Company confirms that, none of the persons occupying managerial positions in the Company or any of its principal subsidiaries is a relative of a director or the chief executive officer or substantial shareholder of the Company.

11. **Acquisition or sale of shares in subsidiaries and/or associated companies under Rule 706A**

Save as disclosed in notes 16 and 17 to the condensed interim financial statements, there is no other acquisition and/or sale of shares in any subsidiaries or associated companies of the Group since 31 December 2025 (being the end of the previous period reported on) and up to the date hereof which is required to be reported under Rule 706A of the Singapore Exchange Securities Trading Limited ("**SGX-ST**") Listing Manual Section B: Rules of Catalist ("**Catalist Rules**").

BY ORDER OF THE BOARD

BARRY THNG LIP MONG
Executive Chairman and CEO

26 August 2026