Quarterly rpt on consolidated results for the financial period ended 30 Sep 2026

IHH HEALTHCARE BERHAD

Financial Year End	31 Dec 2026
Quarter	3 Qtr
Quarterly report for the financial period ended	30 Sep 2026
The figures	have not been audited

Attachments

IHH Q3 2026_Quarterly Report.pdf *424.9 kB*

IHH Q3 2026_Press Release 27.11.2026.pdf *265.2 kB*

Default Currency | Other Currency

Currency: **Malaysian Ringgit (MYR)**

SUMMARY OF KEY FINANCIAL INFORMATION
30 Sep 2026

		INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
		CURRENT YEAR QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD
		30 Sep 2026	30 Sep 2025	30 Sep 2026	30 Sep 2025
		MYR'000	MYR'000	MYR'000	MYR'000
1	Revenue	7,117,000	6,570,000	20,716,000	19,162,000
2	Profit/(loss) before tax	998,000	1,053,000	3,002,000	2,542,000
3	Profit/(loss) for the period	859,000	789,000	2,257,000	1,981,000
4	Profit/(loss) attributable to ordinary equity holders of the parent	679,000	616,000	1,780,000	1,573,000
5	Basic earnings/(loss) per share (Subunit)	7.68	6.97	20.14	17.82
6	Proposed/Declared dividend per share (Subunit)	0.00	0.00	5.50	5.00
		AS AT END OF CURRENT QUARTER		AS AT PRECEDING FINANCIAL YEAR END	
7	Net assets per share attributable to ordinary equity holders of the parent	3.5600		3.4300	

Definition of Subunit:

In a currency system, there is usually a main unit (base) and subunit that is a fraction amount of the main unit. Example for the subunit as follows:

Country	Base Unit	Subunit
Malaysia	Ringgit	Sen
United States	Dollar	Cent
United Kingdom	Pound	Pence

Announcement Info

Company Name	IHH HEALTHCARE BERHAD
Stock Name	IHH
Date Announced	27 Nov 2026
Category	Financial Results
Reference Number	FRA-17112026-00015



IHH HEALTHCARE BERHAD
(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT
30 SEPTEMBER 2026

IHH HEALTHCARE BERHAD
Registration No. 201001018208 (901914-V)
(Incorporated in Malaysia)

UNAUDITED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

		3rd quarter ended			Financial period ended		
	Note	30 Sep 2026	30 Sep 2025	Variance	30 Sep 2026	30 Sep 2025	Variance
		RM'mil	RM'mil	%	RM'mil	RM'mil	%
Revenue	1	7,117	6,570	8%	20,716	19,162	8%
Other operating income		116	109	6%	349	306	14%
Inventories and consumables		(1,413)	(1,336)	-6%	(4,125)	(3,902)	-6%
Purchased and contracted services		(541)	(526)	-3%	(1,563)	(1,530)	-2%
Staff costs	2	(2,783)	(2,468)	-13%	(8,237)	(7,434)	-11%
Depreciation and impairment of property, plant and equipment		(379)	(359)	-6%	(1,108)	(1,048)	-6%
Depreciation of right-of-use ("ROU") assets		(129)	(117)	-10%	(356)	(336)	-6%
Amortisation of intangible assets	3	(27)	(12)	-125%	(102)	(36)	-183%
Operating lease expenses		(37)	(34)	-9%	(113)	(97)	-16%
Other operating expenses		(806)	(783)	-3%	(2,320)	(2,272)	-2%
Finance income		57	33	73%	212	159	33%
Finance costs		(267)	(277)	4%	(822)	(816)	-1%
Net monetary gain arising from hyperinflationary economy		81	245	-67%	446	363	23%
Share of profits of associates (net of tax)		9	7	29%	24	21	14%
Share of profits of joint ventures (net of tax)		-	1	-100%	1	2	-50%
Profit before tax		**998**	**1,053**	**-5%**	**3,002**	**2,542**	**18%**
Income tax expense	4	(139)	(264)	47%	(745)	(561)	-33%
Profit for the period		**859**	**789**	**9%**	**2,257**	**1,981**	**14%**
Other comprehensive income, net of tax							
Items that are or may be reclassified subsequently to profit or loss							
Foreign currency translation differences from foreign operations	5	(42)	(397)	89%	(368)	(453)	19%
Realisation of FCTR[1] upon liquidation of a joint venture		-	-	-	(48)	-	-
Hyperinflationary adjustments		30	126	-76%	788	(44)	NM
Hedge of net investments in foreign operations		(16)	35	-146%	39	3	NM
Cash flow hedge		(21)	(16)	-31%	(94)	(180)	48%
Costs of hedging		-	5	-100%	(3)	10	-130%
		(49)	(247)	80%	314	(664)	147%
Items that will not be reclassified subsequently to profit or loss							
Remeasurement of defined benefit liabilities		(4)	(8)	50%	(32)	(27)	-19%
Total other comprehensive income for the period, net of tax		**(53)**	**(255)**	**79%**	**282**	**(691)**	**141%**
Total comprehensive income for the period		**806**	**534**	**51%**	**2,539**	**1,290**	**97%**
Profit attributable to:							
Owners of the Company		679	616	10%	1,780	1,573	13%
Non-controlling interests		180	173	4%	477	408	17%
Profit for the period		**859**	**789**	**9%**	**2,257**	**1,981**	**14%**
Total comprehensive income attributable to:							
Owners of the Company		628	457	37%	2,157	1,096	97%
Non-controlling interests		178	77	131%	382	194	97%
Total comprehensive income for the period		**806**	**534**	**51%**	**2,539**	**1,290**	**97%**
Earnings per share (sen)							
Basic		7.68	6.97	10%	20.14	17.82	13%
Diluted		7.68	6.97	10%	20.14	17.82	13%

NM: Not meaningful
Note:
[1]: Foreign currency translation reserve

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IHH HEALTHCARE BERHAD
Registration No. 201001018208 (901914-V)
(Incorporated in Malaysia)

UNAUDITED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

SUPPLEMENTARY INFORMATION

		3rd quarter ended			Financial period ended		
	Note	30 Sep 2026 RM'mil	30 Sep 2025 RM'mil	Variance %	30 Sep 2026 RM'mil	30 Sep 2025 RM'mil	Variance %
Profit attributable to owners of the Company, excluding EI[v]		**566**	**462**	**23%**	**1,594**	**1,306**	**22%**
Add/(Less): Exceptional items ("EI")							
Reversal of impairment for investment in associate		-	11		-	11	
Exchange difference on net borrowings[i]		(24)	(10)		(37)	-	
Reversal of deferred tax assets[ii]	4	-	(70)		-	(70)	
Deferred tax credits/(debits)[iii]	4	63	-		(211)	-	
Net monetary gain arising from hyperinflationary economy[iv]		81	245		446	363	
		120	176		198	304	
Less: Tax effects on EI		6	2		9	-	
Less: Non-controlling interests' share of EI		(13)	(24)		(21)	(37)	
		113	154		186	267	
Profit attributable to owners of the Company		**679**	**616**	**10%**	**1,780**	**1,573**	**13%**
Earnings per share, excluding EI[v] (sen)							
Basic		6.41	5.23	23%	18.04	14.80	22%
Diluted		6.40	5.23	22%	18.04	14.80	22%

Note:
"Acibadem Holdings" as referred to throughout this financial report includes the wholly-owned Integrated Healthcare Turkey Yatirimlari Limited Group, which owns approximately 90% interest in Acıbadem Saglik Yatirimlari Holding A.S. Group.

i) Exchange differences arising from foreign currency denominated borrowings, lease liabilities, payables, cash and receivables, recognised by Acibadem Holdings.
ii) Deferred tax assets assessed to be not recoverable in Acibadem Holdings.
iii) Deferred tax debits arising from the change in regulations in Turkiye to disallow revaluation of certain assets (based on inflation index) in the tax financials of entities in Turkiye, from 2025 till 2027, with possibility of extension for another 3 years (ie. reversing the regulation in 2023 that allows revaluing of assets in tax financials to reflect prevailing inflation).
iv) Net increase in purchasing power from the net monetary position of the Group's operations in Turkiye, upon the application of MFRS 129, *Financial Reporting in Hyperinflationary Economies*.
v) Net of non-controlling interests and tax

The unaudited Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the 2025 Audited Financial Statements and the accompanying explanatory notes attached to this financial report.

EXPLANATORY NOTES TO THE STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

The Group's reported results, across the periods, was impacted by the relative movements of Ringgit Malaysia ("RM") against the exchange rates of the countries that the Group operates in. The RM strengthen against Singapore Dollars ("SGD") and Turkish Lira ("TL") in the current period as compared to the corresponding period last year.

The Group's reported results, across the periods, was also impacted by the relative movements of inflation rates in Turkiye, upon the application of MFRS 129, *Financial Reporting in Hyperinflationary Economies* ("MFRS 129") to the Group's entities in Turkiye. Refer to Section A4 for details.

In addition to variances arising from the above-mentioned effects of the relative movement in exchange rates and inflation rates in Turkiye, the following notes explain the major fluctuations in the statement of profit or loss and other comprehensive income for the period ended 30 September 2026.

Refer to Section B1 for performance review of the Group's major operating segments.

1. Revenue increased as a result of sustained demand for quality healthcare services, a case-mix of more acute patients and price adjustments to counter inflation. The consolidation of Bayindir Healthcare, TMI Healthcare and Biruni Labs, which were acquired in July 2025, January 2026 and June 2026 respectively, also contributed to the increase in revenue.
2. Q3 2026 staff costs increased as the Group expands its capacity to cater for higher demand for its services and annual increment. Staff costs also increased as a result of changes in regulations, in particular in India and Turkiye which were effected in November 2025 and June 2026 respectively.
3. During the period, the Group reclassified software costs capitalised under property, plant and equipment to intangible assets, resulting in an increase in amortisation of intangible assets which is offset by a corresponding decrease in depreciation expense.

   In addition, amortisation expense increased with the increase of intangible assets arising from the acquisition of subsidiaries.
4. Refer to Section B5 for details on income tax expenses.
5. The Group's foreign currency translation differences from foreign operations arise mainly from the translation of the net assets of its Singapore, India, Turkiye and Europe operations.

   Parkway Life Real Estate Investment Trust ("PLife REIT") hedges its interest in the net assets of its Japanese operations. The effective portion of the hedge was recognised as a hedge of net investments in the statement of other comprehensive income, which offsets the foreign currency translation differences from the translation of the net assets of its Japanese operations.

Note:
Key exchange rates used to translate the YTD results of overseas subsidiaries into RM:

	30 Sep 2026	30 Sep 2025
1 SGD	3.1368	3.3013
1 TL	0.0834	0.1015

IHH HEALTHCARE BERHAD
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(Incorporated in Malaysia)

UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2026

	Note	30 Sep 2026 RM'mil	31 Dec 2025 RM'mil
Assets			
Property, plant and equipment	1	18,034	17,665
Right-of-use assets		7,968	7,781
Investment properties		4,457	4,521
Goodwill on consolidation	2	15,842	15,639
Other intangible assets	1	4,283	3,851
Interests in associates		167	167
Interests in joint ventures		16	15
Other financial assets		226	222
Trade and other receivables		291	280
Tax recoverables		419	437
Derivative assets		99	80
Deferred tax assets		329	302
Total non-current assets		**52,131**	**50,960**
Development properties			
- medical suites		90	80
Inventories		772	719
Trade and other receivables	3	3,767	3,365
Tax recoverables		118	191
Other financial assets	4	982	692
Derivative assets		15	15
Cash and cash equivalents		1,579	1,595
Total current assets		**7,323**	**6,657**
Total assets		**59,454**	**57,617**

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UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2026

	Note	30 Sep 2026 RM'mil	31 Dec 2025 RM'mil
Equity			
Share capital		19,894	19,894
Other reserves		(190)	(405)
Retained earnings		11,734	10,814
Total equity attributable to owners of the Company		**31,438**	**30,303**
Non-controlling interests		3,922	3,798
Total equity		**35,360**	**34,101**
Liabilities			
Loans and borrowings	5	6,583	7,734
Lease liabilities		2,029	1,955
Employee benefits		282	252
Trade and other payables		338	305
Derivative liabilities		18	36
Deferred tax liabilities		2,106	1,840
Total non-current liabilities		**11,356**	**12,122**
Bank overdrafts		86	52
Loans and borrowings	5	6,390	5,598
Lease liabilities		250	200
Employee benefits		216	205
Trade and other payables		5,419	4,939
Derivative liabilities		10	37
Tax payable		367	363
Total current liabilities		**12,738**	**11,394**
Total liabilities		**24,094**	**23,516**
Total equity and liabilities		**59,454**	**57,617**
Net assets per share attributable to owners of the Company[1] (RM)		3.56	3.43

[1]: Based on 8,836 million and 8,836 million shares issued as at 30 September 2026 and 31 December 2025 respectively.

The unaudited Consolidated Statement of Financial Position should be read in conjunction with the 2025 Audited Financial Statements and the accompanying explanatory notes attached to this financial report.

EXPLANATORY NOTES TO THE STATEMENT OF FINANCIAL POSITION

The Group's reported financial position as at 30 September 2026 was impacted by the movements in RM against the exchange rates of the countries that the Group operates in. The RM weakened against SGD and strengthened against TL for the period ended 30 September 2026.

The Group's reported financial position as at 30 September 2026 was also impacted by the movements of the price index in Turkiye, upon the application of MFRS 129 to the Group's entities in Turkiye. Inflation rates in Turkiye increased for the period ended 30 September 2026. Refer to Section A4 for details.

In addition to variances arising from the above-mentioned effects of the movement in exchange rates and inflation rates in Turkiye, the following notes explain the major fluctuations in the statement of financial position as at 30 September 2026.

1. The Group reclassified approximately RM200 million of software costs capitalised under property, plant and equipment to intangible assets.
2. The Group recorded RM167 million of goodwill from the acquisition of TMI Healthcare and Biruni Labs. Refer to Section A11 for details.
3. Trade and other receivables increased mainly due to higher revenue.
4. Other financial assets increased due to placements in money market funds.
5. Loans and borrowings decreased due to net repayment during the period.

Note:
Key closing exchange rates used to translate the financial position of overseas subsidiaries into RM:

	30 Sep 2026	31 Dec 2025
1 SGD	3.1959	3.1878
1 TL	0.0834	0.0950

IHH HEALTHCARE BERHAD
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UNAUDITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

	<-- Attributable to owners of the Company -->												
	<-- Non-distributable -->									Distributable			
	Share capital RM'mil	Share option reserve RM'mil	Revaluation reserve RM'mil	Fair value reserve RM'mil	Hedge reserve RM'mil	Cost of hedging reserve RM'mil	Capital reserve RM'mil	Legal reserve RM'mil	Foreign currency translation reserve RM'mil	Retained earnings RM'mil	Total RM'mil	Non-controlling interests RM'mil	Total equity RM'mil
At 1 January 2026	19,894	-	159	47	(277)	3	(3,909)	52	3,520	10,814	30,303	3,798	34,101
Foreign currency translation differences from foreign operations	-	-	-	-	-	-	-	-	(159)	-	(159)	(209)	(368)
Realisation of FCTR upon liquidation of a joint venture	-	-	-	-	-	-	-	-	(48)	-	(48)	-	(48)
Hyperinflationary adjustments	-	-	-	-	52	-	61	-	448	146	707	81	788
Hedge of net investments in foreign operations	-	-	-	-	-	-	-	-	13	-	13	26	39
Cash flow hedge	-	-	-	-	(102)	-	-	-	-	-	(102)	8	(94)
Costs of hedging	-	-	-	-	-	(1)	-	-	-	-	(1)	(2)	(3)
Remeasurement of defined benefit liabilities	-	-	-	-	-	-	-	-	-	(33)	(33)	1	(32)
Total other comprehensive income for the period	-	-	-	-	(50)	(1)	61	-	254	113	377	(95)	282
Profit for the period	-	-	-	-	-	-	-	-	-	1,780	1,780	477	2,257
Total comprehensive income for the period	-	-	-	-	(50)	(1)	61	-	254	1,893	2,157	382	2,539
Contributions by and distributions to owners													
Share-based payment transactions	-	14	-	-	-	-	-	-	-	-	14	21	35
Dividends to owners of the Company	-	-	-	-	-	-	-	-	-	(972)	(972)	-	(972)
Dividends to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	(272)	(272)
Remeasurement of liabilities on put options granted to non-controlling interests	-	-	-	-	-	-	(44)	-	(20)	-	(64)	(7)	(71)
Transfer per statutory requirements	-	-	-	-	-	-	-	1	-	(1)	-	-	-
	-	14	-	-	-	-	(44)	1	(20)	(973)	(1,022)	(258)	(1,280)
Changes in ownership interests in subsidiaries	-	-	-	-	-	-	2	-	-	-	2	1	3
Total transactions with owners	-	14	-	-	-	-	(42)	1	(20)	(973)	(1,020)	(257)	(1,277)
Liquidation of subsidiary	-	-	-	-	-	-	(2)	-	-	-	(2)	(1)	(3)
At 30 September 2026	19,894	14	159	47	(327)	2	(3,892)	53	3,754	11,734	31,438	3,922	35,360

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UNAUDITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

	<-- Attributable to owners of the Company -->												
	<-- Non-distributable -->									Distributable			
	Share capital RM'mil	Share option reserve RM'mil	Revaluation reserve RM'mil	Fair value reserve RM'mil	Hedge reserve RM'mil	Cost of hedging reserve RM'mil	Capital reserve RM'mil	Legal reserve RM'mil	Foreign currency translation reserve RM'mil	Retained earnings RM'mil	Total RM'mil	Non-controlling interests RM'mil	Total equity RM'mil
At 1 January 2025	19,739	21	159	47	(120)	(1)	(4,010)	52	4,545	9,708	30,140	3,768	33,908
Foreign currency translation differences from foreign operations	-	-	-	-	-	-	-	-	(244)	-	(244)	(209)	(453)
Hyperinflationary adjustments	-	-	-	-	47	-	29	-	(127)	2	(49)	5	(44)
Hedge of net investments in foreign operations	-	-	-	-	-	-	-	-	1	-	1	2	3
Cash flow hedge	-	-	-	-	(165)	-	-	-	-	-	(165)	(15)	(180)
Costs of hedging	-	-	-	-	-	3	-	-	-	-	3	7	10
Remeasurement of defined benefit liabilities	-	-	-	-	-	-	-	-	-	(23)	(23)	(4)	(27)
Total other comprehensive income for the period	-	-	-	-	(118)	3	29	-	(370)	(21)	(477)	(214)	(691)
Profit for the period	-	-	-	-	-	-	-	-	-	1,573	1,573	408	1,981
Total comprehensive income for the period	-	-	-	-	(118)	3	29	-	(370)	1,552	1,096	194	1,290
Contributions by and distributions to owners													
Share-based payment transactions	-	1	-	-	-	-	-	-	-	-	1	-	1
Transfer to share capital for share options exercised	155	(19)	-	-	-	-	-	-	-	-	136	-	136
Cancellation of vested share options	-	(3)	-	-	-	-	-	-	-	3	-	-	-
Dividends to owners of the Company	-	-	-	-	-	-	-	-	-	(927)	(927)	-	(927)
Dividends to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	(178)	(178)
Issue of shares by a subsidiary to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	14	14
Remeasurement of liabilities on put options granted to non-controlling interests	-	-	-	-	-	-	(16)	-	(48)	-	(64)	(7)	(71)
Transfer per statutory requirements	-	-	-	-	-	-	-	1	-	(1)	-	-	-
	155	(21)	-	-	-	-	(16)	1	(48)	(925)	(854)	(171)	(1,025)
Changes in ownership interests in subsidiaries	-	-	-	-	-	-	80	-	-	-	80	(68)	12
Acquisition of subsidiaries	-	-	-	-	-	-	-	-	-	-	-	35	35
Total transactions with owners	155	(21)	-	-	-	-	64	1	(48)	(925)	(774)	(204)	(978)
At 30 September 2025	19,894	-	159	47	(238)	2	(3,917)	53	4,127	10,335	30,462	3,758	34,220

The unaudited Consolidated Statement of Changes in Equity should be read in conjunction with the 2025 Audited Financial Statements and the accompanying explanatory notes attached to this financial report.

IHH HEALTHCARE BERHAD
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UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

	Financial period ended	
	30 Sep 2026 RM'mil	30 Sep 2025 RM'mil
Cash flows from operating activities		
Profit before tax	3,002	2,542
Adjustments for:		
Dividend income	(4)	(1)
Finance income	(212)	(159)
Finance costs	822	816
Depreciation and impairment of property, plant and equipment	1,108	1,048
Depreciation of ROU assets	356	336
Amortisation of intangible assets	102	36
Impairment loss made:		
- Trade and other receivables	47	78
Write-off:		
- Property, plant and equipment	5	1
- Trade and other receivables	22	11
- Inventories	4	4
(Gain)/Loss on disposal of property, plant and equipment	(9)	1
Gain on disposal of an investment property	(2)	-
Reversal of impairment for investment in an associate	-	(11)
Share of profits of associates (net of tax)	(24)	(21)
Share of profits of joint ventures (net of tax)	(1)	(2)
Equity-settled share-based payment	35	1
Net monetary gain arising from hyperinflationary economy	(446)	(363)
Operating profit before changes in working capital	**4,805**	**4,317**
Changes in working capital:		
Development properties	(10)	-
Inventories	(42)	(97)
Trade and other receivables	(602)	(501)
Trade and other payables	288	1,203
Cash generated from operations	**4,439**	**4,922**
Tax paid	(498)	(536)
Net cash from operating activities	**3,941**	**4,386**
Cash flows from investing activities		
Interest received	206	130
Acquisition of subsidiaries, net of cash and cash equivalents acquired	(171)	(307)
Purchase of other financial assets	(1,700)	(1,647)
Net placement of fixed deposits with tenor of more than 3 months	(11)	(46)
Purchase of property, plant and equipment	(2,069)	(2,944)
Cost capitalised and purchase of investment properties	(16)	(22)
Development and purchase of intangible assets	(181)	(131)
Proceeds from disposal of other financial assets	1,417	1,809
Proceeds from disposal of property, plant and equipment	22	13
Proceeds from disposal of an investment property	30	-
Dividends received from associates and joint ventures	18	2
Net cash used in investing activities	**(2,455)**	**(3,143)**

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

	Financial period ended	
	30 Sep 2026 RM mil	30 Sep 2025 RM mil
Cash flows from financing activities		
Finance costs paid	(512)	(467)
Proceeds from loans and borrowings	6,329	3,814
Repayment of loans and borrowings	(6,461)	(2,666)
Payment of lease liabilities	(364)	(517)
Dividends paid to owners of the Company	(486)	(485)
Dividends paid to non-controlling interests	(272)	(178)
Proceeds from exercise of share options	-	136
Acquisition of non-controlling interests	1	(687)
Proceeds from issue of shares by a subsidiary to non-controlling interests	-	14
Proceeds from settlement of derivatives	-	124
Net cash used in financing activities	**(1,765)**	**(912)**
Net (decrease)/increase in cash and cash equivalents	**(279)**	**331**
Effect of exchange rate fluctuations on cash and cash equivalents held	229	(324)
Cash and cash equivalents at beginning of the period	1,543	1,427
Cash and cash equivalents at end of the period	**1,493**	**1,434**

Cash and cash equivalents

Cash and cash equivalents in the statement of cash flows comprises the following amounts from the statement of financial position:

	Financial period ended	
	30 Sep 2026 RM mil	30 Sep 2025 RM mil
Cash and bank balances	1,180	1,203
Fixed deposits with tenor of 3 months or less	399	246
Deposits placed in escrow account	-	16
Cash and cash equivalents in the statement of financial position	1,579	1,465
Less:		
- Bank overdrafts	(86)	(31)
Cash and cash equivalents in the statement of cash flows	**1,493**	**1,434**

Deposits placed in escrow account

These were the amounts deposited in accordance with the requirements of Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers Regulations) ("SEBI (SAST) Regulations") relating to the Group's Mandatory Open Offer ("Offer") to acquire up to an additional 197,025,660 and 4,894,308 equity shares of Fortis Healthcare Limited ("Fortis") and Fortis Malar Hospitals Limited ("Malar") respectively. These amounts could only be released in the manner prescribed in Clause 17(10) of the SEBI (SAST) Regulations.

On 10 November 2025, the Offer was completed.

A NOTES TO THE INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

A1 BASIS OF PREPARATION

a) Basis of accounting

These unaudited consolidated interim financial report are prepared in accordance with the applicable disclosure provisions of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad, MFRS 134, *Interim Financial Reporting* in Malaysia and IAS 34, *Interim Financial Reporting*. They do not include all of the information required for full annual financial statements and certain financial information in this unaudited consolidated interim financial report were extracted from the audited financial statements. Therefore, it should be read in conjunction with the audited consolidated financial statements of the Group for the financial year ended 31 December 2025 ("2025 Audited Financial Statements").

The 2025 Audited Financial Statements were prepared in accordance with MFRS Accounting Standards as issued by the Malaysian Accounting Standards Board ("MFRS Accounting Standards").

b) Material accounting policies

The accounting policies and presentation adopted for this consolidated interim financial report are consistent with those adopted for the 2025 Audited Financial Statements, except for the adoption of the following amendment to MFRS Accounting Standards as issued by the Malaysian Accounting Standards Board ("MASB").

Amendments effective for annual periods beginning on or after 1 January 2026

- Amendments to MFRS 9, *Financial Instruments* and MFRS 7, *Financial Instruments: Disclosures – Classification and Measurement of Financial Instruments*
- Amendments that are part of Annual Improvements ─ Volume 11:
  - Amendments to MFRS 1, *First-time Adoption of Malaysian Financial Reporting Standards*
  - Amendments to MFRS 7, *Financial Instruments: Disclosures*
  - Amendments to MFRS 9, *Financial Instruments*
  - Amendments to MFRS 10, *Consolidated Financial Statements*
  - Amendments to MFRS 107, *Statement of Cash Flows*
- Amendments to MFRS 9, *Financial Instruments* and MFRS 7, *Financial Instruments: Disclosures – Contracts Referencing Nature-dependent Electricity*

A2 AUDIT REPORT IN THE ANNUAL FINANCIAL STATEMENTS

The 2025 Audited Financial Statements were not subjected to any qualification.

A NOTES TO THE INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

A3 SEASONALITY OF OPERATIONS

Inpatient and outpatient revenue and volume are generally lower during festive periods and summer months in each of the relevant countries in which the Group operates and other holiday periods. Conversely, patient volumes and thus inpatient and outpatient revenue are highest during the winter months in some markets. As the Group is continuously expanding, the effects of seasonality may not be obvious from the Group's financial statements.

A4 SIGNIFICANT UNUSUAL ITEMS AFFECTING ASSETS, LIABILITIES, EQUITY, NET INCOME OR CASH FLOWS

There were no unusual items affecting assets, liabilities, equity, net income or cash flows due to their nature, size or incidence for the financial period ended 30 September 2026, other than the effects of the application of MFRS 129 to the Group's entities in Turkiye below.

Effects of application of MFRS129

Statement of profit or loss	Before hyperinflationary adjustments RM'mil	Adjustments RM'mil	After hyperinflationary adjustments RM'mil
Revenue	20,590	126	20,716
Other operating income	346	3	349
Inventories and consumables	(4,083)	(42)	(4,125)
Purchased and contracted services	(1,561)	(2)	(1,563)
Staff costs	(8,162)	(75)	(8,237)
Depreciation and impairment of property, plant and equipment	(868)	(240)	(1,108)
Depreciation of ROU assets	(279)	(77)	(356)
Amortisation of intangible assets	(86)	(16)	(102)
Operating lease expenses	(112)	(1)	(113)
Other operating expenses	(2,309)	(11)	(2,320)
Finance income	206	6	212
Finance costs	(800)	(22)	(822)
Net monetary gain arising from hyperinflationary economy	-	446	446
Share of profits of associates (net of tax)	24	-	24
Share of profits of joint ventures (net of tax)	1	-	1
Profit before tax	**2,907**	**95**	**3,002**
Income tax expense	(536)	(209)	(745)
Profit for the period	**2,371**	**(114)**	**2,257**
Profit attributable to:			
Owners of the Company	1,893	(113)	1,780
Non-controlling interests	478	(1)	477
Profit for the period	**2,371**	**(114)**	**2,257**

A NOTES TO THE INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

Statement of financial position	Before hyperinflationary adjustments RM'mil	Adjustments RM'mil	After hyperinflationary adjustments RM'mil
Non-current assets			
Property, plant and equipment	15,212	2,822	18,034
Right-of-use assets	6,981	987	7,968
Goodwill on consolidation	13,951	1,891	15,842
Other intangible assets	2,963	1,320	4,283
Trade and other receivables	288	3	291
Deferred tax assets	329	-	329
Curent assets			
Inventories	758	14	772
Equity			
Other reserves	(5,408)	5,218	(190)
Retained earnings	11,305	429	11,734
Non-controlling interests	3,249	673	3,922
Non-current liabiliities			
Deferred tax liabilities	1,389	717	2,106

A5 CHANGE IN ACCOUNTING ESTIMATES

There were no changes in the estimates of amounts reported in prior financial years that may have a material effect in the current quarter and financial period.

In preparing the unaudited consolidated interim financial report, the significant judgments made by the management in applying the Group's accounting policies and key sources of estimating uncertainty were consistent with those applied to the 2025 Audited Financial Statements.

A6 DEBT AND EQUITY SECURITIES

There were no issuance of shares, share buy-backs and repayments of debt and equity securities by the Company during the financial period from 1 January 2026 to 30 September 2026.

As at 30 September 2026, the issued share capital of the Company comprised of 8,836,153,463 ordinary shares.

A NOTES TO THE INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

A7 DIVIDENDS PAID

	Per ordinary share Sen	Total amount RM'mil	Date of payment
As at 30 September 2026			
Final single tier cash dividend for the financial year ended 31 December 2025	5.50	486	30-Apr-26
Interim single tier cash dividend for the financial year ended 31 December 2026	5.50	486	30-Oct-26
	11.00	972	
As at 30 September 2025			
Final single tier cash dividend for the financial year ended 31 December 2024	5.50	485	28-Apr-25
Interim single tier cash dividend for the financial year ended 31 December 2025	5.00	442	30-Oct-25
	10.50	927	

A8 SEGMENT REPORTING

There has been no significant changes in the basis of segmentation or in the basis of measurement of segment profit or loss from the 2025 Audited Financial Statements.

The Group's reportable segments comprise:

- Hospital and healthcare
  - Singapore
  - Malaysia
  - India
  - Greater China
  - Turkiye and Europe
  - Southeast Asia
- Labs
- PLife REIT
- Others

Except for Labs and PLife REIT, the strategic business units offer hospital and healthcare services in different locations and are managed separately. Labs is a diagnostic laboratory service provider, while PLife REIT is a real estate investment trust. Others comprises the Group's corporate office as well as other investment holding entities.

Management monitors the operating results of each business unit for the purpose of making decisions on resource allocation and performance assessment. Performance is measured based on segment earnings before interest, tax, depreciation, amortisation, exchange differences and other non-operational items ("EBITDA").

A NOTES TO THE INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

A8 SEGMENT REPORTING

Financial period ended 30 September 2026

	Hospital and Healthcare												
	Singapore RM'mil	Malaysia RM'mil	India RM'mil	Greater China RM'mil	Turkiye and Europe RM'mil	Southeast Asia RM'mil	Labs RM'mil	PLife REIT RM'mil	Others RM'mil	Eliminations RM'mil	Total (Without MFRS129) RM'mil	MFRS129 RM'mil	Total RM'mil
Revenue and expenses													
Revenue from external customers	4,125	3,934	3,141	1,282	7,218	-	771	113	6	-	20,590	126	20,716
Inter-segment revenue	8	6	10	1	-	-	512	239	434	(1,210)	-	-	-
Total segment revenue	4,133	3,940	3,151	1,283	7,218	-	1,283	352	440	(1,210)	20,590	126	20,716
EBITDA	1,164	1,083	602	146	1,487	-	286	285	189	(549)	4,693	(2)	4,691
Depreciation and impairment of property, plant and equipment	(166)	(215)	(114)	(74)	(248)	-	(26)	(23)	(2)	-	(868)	(240)	(1,108)
Depreciation of ROU assets	(233)	(31)	(24)	(33)	(84)	-	(27)	(11)	(6)	170	(279)	(77)	(356)
Amortisation of intangible assets	(20)	(10)	(12)	(5)	(17)	-	(14)	-	(14)	6	(86)	(16)	(102)
Foreign exchange differences	-	(1)	1	-	5	-	1	17	(7)	-	16	-	16
Finance income	6	7	8	-	172	-	20	2	53	(62)	206	6	212
Finance costs	(117)	(94)	(111)	(106)	(476)	-	(10)	(45)	(18)	177	(800)	(22)	(822)
Net monetary gain arising from hyperinflationary economy	-	-	-	-	-	-	-	-	-	-	-	446	446
Share of profits of associates (net of tax)	1	-	7	-	-	16	-	-	-	-	24	-	24
Share of profits of joint ventures (net of tax)	-	1	-	-	-	-	-	-	-	-	1	-	1
Others	-	-	-	-	-	-	-	-	5	(5)	-	-	-
Profit/(Loss) before tax	635	740	357	(72)	839	16	230	225	200	(263)	2,907	95	3,002
Income tax expense	(122)	(208)	(88)	(4)	(37)	-	(52)	(13)	(12)	-	(536)	(209)	(745)
Profit/(Loss) for the period	513	532	269	(76)	802	16	178	212	188	(263)	2,371	(114)	2,257
Assets and liabilities													
Cash and cash equivalents	12	73	38	123	712	-	64	162	395	-	1,579	-	1,579
Other assets	19,917	12,381	6,196	2,722	7,595	57	2,146	6,042	5,029	(11,247)	50,838	7,037	57,875
Segment assets as at 30 September 2026	19,929	12,454	6,234	2,845	8,307	57	2,210	6,204	5,424	(11,247)	52,417	7,037	59,454
Loans and borrowings	-	2,862	992	3,302	1,357	-	1	2,949	1,510	-	12,973	-	12,973
Other liabilities	9,190	1,815	1,734	1,124	4,514	-	459	456	2,916	(11,804)	10,404	717	11,121
Segment liabilities as at 30 September 2026	9,190	4,677	2,726	4,426	5,871	-	460	3,405	4,426	(11,804)	23,377	717	24,094

A NOTES TO THE INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

Financial period ended 30 September 2025*

	Hospital and Healthcare												
	Singapore RM'mil	Malaysia RM'mil	India RM'mil	Greater China RM'mil	Turkiye and Europe RM'mil	Southeast Asia RM'mil	Labs RM'mil	PLife REIT RM'mil	Others RM'mil	Eliminations RM'mil	Total (Without MFRS129) RM'mil	MFRS129 RM'mil	Total RM'mil
Revenue and expenses													
Revenue from external customers	4,521	3,545	3,128	1,209	6,087	-	772	135	6	-	19,403	(241)	19,162
Inter-segment revenue	9	5	3	-	7	-	540	198	341	(1,103)	-	-	-
Total segment revenue	4,530	3,550	3,131	1,209	6,094	-	1,312	333	347	(1,103)	19,403	(241)	19,162
EBITDA	1,281	915	600	108	1,151	-	286	260	110	(423)	4,288	(78)	4,210
Depreciation and impairment of property, plant and equipment	(170)	(221)	(136)	(75)	(197)	-	(28)	(24)	(6)	-	(857)	(191)	(1,048)
Depreciation of ROU assets	(240)	(29)	(18)	(41)	(68)	-	(30)	(12)	(6)	178	(266)	(70)	(336)
Amortisation of intangible assets	-	(1)	(8)	(2)	(4)	-	(12)	-	(7)	7	(27)	(9)	(36)
Foreign exchange differences	-	-	(13)	1	9	-	-	20	(4)	-	13	(1)	12
Finance income	23	7	15	-	107	-	19	1	74	(78)	168	(9)	159
Finance costs	(126)	(126)	(115)	(125)	(421)	-	(11)	(54)	(38)	201	(815)	(1)	(816)
Net monetary gain arising from hyperinflationary economy	-	-	-	-	-	-	-	-	-	-	-	363	363
Share of profits of associates (net of tax)	1	-	6	-	-	14	-	-	-	-	21	-	21
Share of profits of joint ventures (net of tax)	1	1	-	-	-	-	-	-	-	-	2	-	2
Others	-	-	11	-	-	-	-	-	-	-	11	-	11
Profit/(Loss) before tax	770	546	342	(134)	577	14	224	191	123	(115)	2,538	4	2,542
Income tax (expense)/credit	(139)	(163)	(92)	-	(101)	-	(51)	(14)	(5)	-	(565)	4	(561)
Profit/(Loss) for the period	631	383	250	(134)	476	14	173	177	118	(115)	1,973	8	1,981
Assets and liabilities													
Cash and cash equivalents	14	98	88	142	665	-	50	152	386	-	1,595	-	1,595
Other assets	20,133	11,551	6,096	2,695	7,494	72	2,099	6,041	5,938	(12,033)	50,086	5,936	56,022
Segment assets as at 31 December 2025	20,147	11,649	6,184	2,837	8,159	72	2,149	6,193	6,324	(12,033)	51,681	5,936	57,617
Loans and borrowings	-	4,235	1,365	3,343	1,427	-	1	2,815	146	-	13,332	-	13,332
Other liabilities	9,955	1,591	1,321	996	4,676	-	458	502	2,676	(12,440)	9,735	449	10,184
Segment liabilities as at 31 December 2025	9,955	5,826	2,686	4,339	6,103	-	459	3,317	2,822	(12,440)	23,067	449	23,516

*: Segment information on Assets and Liabilities is based on the last financial year-end.

A NOTES TO THE INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

A9 VALUATION OF PROPERTY, PLANT AND EQUIPMENT

The Group does not adopt a revaluation policy on its property, plant and equipment.

A10 SIGNIFICANT RELATED PARTY TRANSACTIONS

Related party transactions have been entered into in the normal course of business under negotiated terms. Other than the remuneration paid to the key management personnel, the significant related party transactions of the Group are as follows:

	Financial period ended	
	30 Sep 2026 RM'mil	30 Sep 2025 RM'mil
Transactions with substantial shareholders*		
- Purchase and consumption of services	(24)	(18)
Transactions with key management personnel*		
- Sales and provision of services	8	8
- Purchase and consumption of services	(135)	(132)

*: Including parties directly/jointly-controlled by substantial shareholders or key management personnel.

A NOTES TO THE INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

A11 CHANGES IN THE COMPOSITION OF THE GROUP

(a) On 9 January 2026, International Hospital Limited ("IHL") completed the acquisition of 100% equity stake in TMI Healthcare Private Limited ("THPL") for a total consideration of INR4 billion (equivalent to RM180 million). THPL is primarily engaged in hospital and medical care services. Consequential thereto, THPL has become an indirect 31.17% owned subsidiary of IHH.

(b) On 19 February 2026, Parkway Life Real Estate Investment Trust ("PLife REIT") issued 166,139 new PLife REIT units being part payment of base fee component of the management fee due to Parkway Trust Management Limited ("PTM") for the period from 1 October 2025 to 31 December 2025, and management performance fee due to PTM for the period from 1 January 2025 to 31 December 2025. Consequential thereto, PTM's unitholdings in PLife REIT increased to 1,628,913 units, and IHH's effective indirect shareholding in PLife REIT increased from 32.94% to 32.96%.

(c) On 1 March 2026, Fortis Emergency Services Limited ("FESL"), Fortis Cancer Care Limited ("FCCL"), Fortis Health Management (East) Limited ("FHMEL") and Birdie & Birdie Realtors Private Limited ("BBRPL") merged with Fortis Hospitals Limited ("FHsL"). All assets and liabilities of FESL, FCCL, FHMEL and BBRPL were transferred to FHsL and these entities were deemed dissolved (without liquidation) following a composite scheme of merger. The internal reorganisation was undertaken in order to streamline the group structure.

(d) On 25 March 2026, Acıbadem City Clinic EAD ("ACC EAD"), an indirect 71.13% owned subsidiary of IHH, acquired the remaining 15% equity stake in Tokuda Clinical Research Center AD ("TCRC"). Consequential thereto, TCRC became a direct wholly-owned subsidiary of ACC EAD and IHH's effective indirect shareholding in TCRC increased from 60.46% to 71.13%.

(e) On 27 March 2026, Gleneagles Development Pte Ltd ("GDPL"), an indirect subsidiary of IHH, acquired 5,373,870 equity shares by way of rights issue by Gleneagles Healthcare India Private Limited ("GHIPL"), for a consideration of INR1,983 million (equivalent to RM84 million). Consequential thereto, IHH's effective indirect shareholding in GHIPL increased from 99.15% to 99.17%.

(f) On 13 April 2026, PTM transferred 180,000 PLife REIT units that it owned to its eligible employees in accordance with PTM's long term incentive plan. Consequential thereto, IHH's effective indirect shareholding in PLife REIT decreased from 32.96% to 32.93%.

(g) On 15 May 2026, PLife REIT issued 33,516 new PLife REIT units being part payment of base fee component of the management fee due to PTM for the period from 1 January 2026 to 31 March 2026. Consequential thereto, PTM's unitholdings in PLife REIT increased to 1,482,429 units, leading to a less than 0.01% increase in IHH's effective indirect shareholding in PLife REIT. Consequential thereto, IHH's effective indirect shareholding in PLife REIT remain unchanged at 32.93%.

(h) On 17 May 2026, Parkway Healthcare Indo-China Pte Ltd, an indirect wholly-owned subsidiary of IHH, has been struck off from the Register of Companies pursuant to Section 344A of the Singapore Companies Act 1967.

A NOTES TO THE INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

(i) On 2 June 2026, Acibadem Saglik Hizmetleri ve Ticaret A.S., an indirect subsidiary of IHH, completed the acquisition of entire equity interest in Biruni Laboratuvari Tibbi Tahliller Sanayi A.S. ("Biruni Labs") for a total consideration of USD14 million (equivalent to RM56 million) ("Acquisition"). Biruni Labs is principally engaged in the provision of laboratory services and mobile health services. Upon completion of the Acquisition, Biruni Labs and its following wholly-owned subsidiaries have been consolidated as subsidiaries of IHH:

- Biruni Tibbi Urunler Yonetim Organizasyon ve Saglik Hizmetleri A.S. ("Biruni Tibbi")
- Biruni Analiz ve Saglik Laboratuvar Hizmetleri Sanayi ve Ticaret A.S.
- Merkez Analitik Saglik Hizmetleri Ve Tibbi Tahliller Ticaret A.S.

The following summarises the recognised fair value of assets acquired and liabilities assumed at the date of acquisition:

	(Provisional) THPL RM'mil	(Provisional) Biruni Labs RM'mil	Total RM'mil
Identifiable assets acquired and liabilities assumed			
Property, plant and equipment	69	-	69
Other intangible assets	8	1	9
Deferred tax assets	1	-	1
Tax recoverables	3	-	3
Inventories	1	4	5
Trade and other receivables	5	12	17
Other fnancial assets	4	-	4
Cash and cash equivalents	-	6	6
Loans and borrowings	(15)	(4)	(19)
Trade and other payables	(12)	(12)	(24)
Tax payable	-	(2)	(2)
Fair value of net identifiable assets acquired	64	5	69
Net cash outflow arising from acquisition of subsidiaries			
Purchase consideration settled in cash and cash equivalents	180	56	236
Less: advanced payment made in prior year	(59)	-	(59)
Less: cash and cash equivalents acquired	-	(6)	(6)
	121	50	171
Goodwill			
Total purchase consideration	180	56	236
Fair value of net identifiable assets acquired	(64)	(5)	(69)
Goodwill	116	51	167

As at 30 September 2026, the Group is in the midst of performing a purchase price allocation ("PPA") for the acquisition of THPL and Biruni Labs. The goodwill, fair value of assets acquired and liabilities assumed on acquisition of THPL and Biruni Labs would be adjusted accordingly upon completion of the PPA.

(j) On 7 August 2026, Suzhou Industrial Park Yuan Hui Health Consulting Co., Ltd., an indirect 70.1%-owned subsidiary of IHH, had been de-registered via a Member's Voluntary Liquidation.

A NOTES TO THE INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

(k) On 17 August 2026, PLife REIT issued 33,839 new PLife REIT units being part payment of base fee component of the management fee due to PTM, for the period from 1 April 2026 to 30 June 2026. Consequential thereto, PTM's unitholdings in PLife REIT increased to 1,516,268 units, leading to a less than 0.01% increase in IHH's effective indirect shareholding in PLife REIT. Consequential thereto, IHH's effective indirect shareholding in PLife REIT increased from 32.93% to 32.94%.

(l) On 3 September 2026, PLife REIT incorporated a wholly-owned subsidiary, Parkway Life Sante 12 SCI ("PLife Sante 12") in France. The initial capital of PLife Sante 12 is EUR1,000 (equivalent to RM5,000) and its intended principal activity is property investment.

(m) On 4 September 2026, PLife REIT incorporated a wholly-owned subsidiary, Parkway Life Sante 11 SCI ("PLife Sante 11") in France. The initial capital of PLife Sante 11 is EUR1,000 (equivalent to RM5,000) and its intended principal activity is property investment.

(n) On 8 September 2026, PLife REIT incorporated a wholly-owned subsidiary, Parkway Life Sante 10 SCI ("PLife Sante 10") in France. The initial capital of PLife Sante 10 is EUR1,000 (equivalent to RM5,000) and its intended principal activity is property investment.

(o) On 14 September 2026, Parkway Vietnam Holdings Pte. Ltd., an indirect wholly-owned subsidiary of IHH, incorporated a wholly-owned subsidiary, Parkway Medicentre Vietnam Company Limited ("Parkway Medicentre Vietnam") in Vietnam. The initial capital of Parkway Medicentre Vietnam is VND12.1 billion (equivalent to RM1.9 million) and its intended principal activity is diagnostic imaging centre services.

(p) On 30 September 2026, PLife REIT, incorporated a wholly-owned subsidiary, Parkway Life Nova2 Pte. Ltd. ("PLife Nova2") in Singapore. The initial capital of PLife Nova2 is EUR1 (equivalent to RM5) and its intended principal activity is investment holding.

A12 SUBSEQUENT EVENTS

(a) On 1 October 2026, Biruni Tibbi merged with Biruni Labs. All assets and liabilities of Biruni Tibbi were transferred to Biruni Labs and Biruni Tibbi was de-registered following the merger. The internal reorganisation was undertaken in order to streamline the group structure.

(b) On 13 October 2026, PLife REIT, through its special purpose vehicles, entered into an agreement to acquire three nursing homes located in France for a total consideration of EUR 38.8 million (equivalent to RM178 million). The acquisition is expected to be completed by December 2026.

(c) On 28 October 2026, IHL, acquired the business and operations of Sugana Ramaiah Hospitals Private Limited for a total consideration of INR 2.8 billion (equivalent to RM120 million).

A NOTES TO THE INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

(d) On 16 November 2026, PLife REIT issued 33,033 new PLife REIT units being part payment of base fee component of the management fee due to PTM, for the period from 1 July 2026 to 30 September 2026. Consequential thereto, PTM's unitholdings in PLife REIT increased to 1,549,301 units, leading to a less than 0.01% increase in IHH's effective indirect shareholding in PLife REIT. Consequential thereto, IHH's effective indirect shareholding in PLife REIT remained unchanged at 32.94%.

A13 CONTINGENT LIABILITIES OR CONTINGENT ASSETS

There were no changes in contingent liabilities or contingent assets since the last audited consolidated financial statements for the year ended 31 December 2025.

A14 CAPITAL COMMITMENTS

	30 Sep 2026 RM'mil	31 Dec 2025 RM'mil
a. Capital expenditure commitments		
Property, plant and equipment and investment properties		
- Contracted but not provided for	710	892

A15 FAIR VALUE HIERARCHY

Fair value hierarchy

The table below analyses financial instruments carried at fair value. The different levels are defined as follows:

- Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the Group can access at the measurement date.
- Level 2: Inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly.
- Level 3: Unobservable inputs for the asset or liability

A NOTES TO THE INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

	Fair value				Carrying amount
	Level 1 RM'mil	Level 2 RM'mil	Level 3 RM'mil	Total RM'mil	RM'mil
30 September 2026					
Financial assets					
Unquoted shares at FVOCI[1]	-	-	206	206	206
Money market funds	-	832	-	832	832
Foreign exchange forward contracts	-	32	-	32	32
Cross currency swaps	-	17	-	17	17
Interest rate swaps	-	57	-	57	57
Interest rate caps	-	8	-	8	8
Financial liabilities					
Foreign exchange forward contracts	-	(13)	-	(13)	(13)
Interest rate swaps	-	(3)	-	(3)	(3)
Cross currency swaps	-	(12)	-	(12)	(12)
Fixed rate medium term notes	-	(3,210)	-	(3,210)	(3,011)
31 December 2025					
Financial assets					
Unquoted shares at FVOCI[1]	-	-	205	205	205
Money market funds	-	540	-	540	540
Foreign exchange forward contracts	-	47	-	47	47
Cross currency swaps	-	10	-	10	10
Interest rate swaps	-	33	-	33	33
Interest rate caps	-	5	-	5	5
Financial liabilities					
Foreign exchange forward contracts	-	(13)	-	(13)	(13)
Interest rate swaps	-	(7)	-	(7)	(7)
Cross currency swaps	-	(53)	-	(53)	(53)
Fixed rate medium term notes	-	(2,803)	-	(2,803)	(2,818)

[1]: Fair value through other comprehensive income

Refer to Section B13 for fair value gain/(loss) recognised in the statement of profit or loss.

B ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA'S LISTING REQUIREMENTS FOR THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

B1 REVIEW OF THE PERFORMANCE OF THE COMPANY AND ITS PRINCIPAL SUBSIDIARIES

	3rd quarter ended			Financial period ended		
	30 Sep 2026 RM'mil	30 Sep 2025 RM'mil	Variance %	30 Sep 2026 RM'mil	30 Sep 2025 RM'mil	Variance %
REVENUE[1]						
Singapore	1,420	1,487	-5%	4,125	4,521	-9%
Malaysia	1,397	1,261	11%	3,934	3,545	11%
India	1,115	1,084	3%	3,141	3,128	0%
Greater China	450	399	13%	1,282	1,209	6%
Turkiye and Europe	2,497	2,094	19%	7,218	6,087	19%
Hospital and Healthcare	**6,879**	**6,325**	**9%**	**19,700**	**18,490**	**7%**
Labs total revenue	469	446	5%	1,283	1,312	-2%
Less: Labs inter-segment revenue	(182)	(178)	-2%	(512)	(540)	5%
Labs	**287**	**268**	**7%**	**771**	**772**	**0%**
Others^	**1**	**2**	**-50%**	**6**	**6**	**0%**
Group (Excluding PLife REIT)	**7,167**	**6,595**	**9%**	**20,477**	**19,268**	**6%**
PLife REIT total revenue	118	111	6%	352	333	6%
Less: PLife REIT inter-segment revenue	(82)	(66)	-24%	(239)	(198)	-21%
PLife REIT	**36**	**45**	**-20%**	**113**	**135**	**-16%**
	7,203	**6,640**	**8%**	**20,590**	**19,403**	**6%**
Adjustment for hyperinflationary economy[4]	(86)	(70)	-23%	126	(241)	152%
Group	**7,117**	**6,570**	**8%**	**20,716**	**19,162**	**8%**
EBITDA[2]						
Singapore	414	422	-2%	1,164	1,281	-9%
Malaysia	394	353	12%	1,083	915	18%
India	217	220	-1%	602	600	0%
Greater China	57	29	97%	146	108	35%
Turkiye and Europe	513	430	19%	1,487	1,151	29%
Hospital and Healthcare	**1,595**	**1,454**	**10%**	**4,482**	**4,055**	**11%**
Labs	**109**	**106**	**3%**	**286**	**286**	**0%**
Others^	**(46)**	**(51)**	**10%**	**(122)**	**(110)**	**-11%**
Eliminations[3]	**1**	**-**	**-**	**(1)**	**-**	**-**
Group (Excluding PLife REIT)	**1,659**	**1,509**	**10%**	**4,645**	**4,231**	**10%**
PLife REIT	**96**	**87**	**10%**	**285**	**260**	**10%**
Eliminations[3]	**(81)**	**(67)**	**-21%**	**(237)**	**(203)**	**-17%**
	1,674	**1,529**	**9%**	**4,693**	**4,288**	**9%**
Adjustment for hyperinflationary economy[4]	(25)	(16)	-56%	(2)	(78)	97%
Group	**1,649**	**1,513**	**9%**	**4,691**	**4,210**	**11%**

[1]: Relates to external revenue only.

[2]: Relates to the EBITDA performance of each strategic business units, after elimination of dividend income from within the Group.

[3]: Relates to the elimination of inter-segment income and expenses.

[4]: Arises from the application of MFRS 129.

^: "Others" comprise mainly corporate office as well as other investment holding entities.

B ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA'S LISTING REQUIREMENTS FOR THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

Q3 2026 vs Q3 2025

The Group's Q3 2026 revenue and EBITDA increased 8% and 9% respectively over Q3 2025. Excluding effects of MFRS 129, the Group's Q3 2026 revenue and EBITDA increased 8% and 9% respectively over Q3 2025.

The Group's Q3 2026 PATMI excluding exceptional items ("PATMI (Excl EI)") increased 23% to RM566 million. Excluding effects of MFRS 129, the Group's Q3 2026 PATMI (Excl EI) increased 16%.

Hospital and Healthcare

Hospital and Healthcare Q3 2026 revenue increased 9% to RM6,879 million, while EBITDA increased 10% to RM1,595 million. The growth in revenue was driven by a sustained demand for quality healthcare services, a case-mix of more acute patients and price adjustments to counter inflation. The consolidation of TMI Healthcare and Biruni Labs, which were acquired in 2026, also contributed to the increase in revenue.

Singapore hospital Q3 2026 inpatient admissions and revenue per inpatient admission were flat at 14,245 and RM61,366 respectively. The Singapore hospital is impacted by structural shifts towards public healthcare utilisation, and compounded by Middle East tensions which have dampened demand from certain medical travellers. Malaysia hospital Q3 2026 inpatient admissions increased 5% to 71,983, while revenue per inpatient admission increased 8% to RM13,459. India hospital Q3 2026 inpatient admissions increased 12% to 101,605, while revenue per inpatient admission increased 6% to RM8,947. Turkiye and Europe hospital Q3 2026 inpatient admissions increased 5% to 68,350, while revenue per inpatient admission increased 27% to RM16,894 with price adjustments, especially in Turkiye, to counter hyperinflation.

The increase in Hospital and Healthcare Q3 2026 EBITDA was mainly driven by higher revenue, offset by higher staff cost and other operating expense.

Labs

Labs Q3 2026 total revenue increased 5% to RM469 million, while EBITDA increased 3% to RM109 million.

PLife REIT

PLife REIT Q3 2026 external revenue decreased 20% to RM36 million mainly due to the depreciation of Japanese Yen and lower rental income from the Japan portfolio due to tenant exit affecting five Japan nursing home properties. Q3 2026 EBITDA increased 10% to RM96 million with rental contributions from the Singapore hospitals.

B ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA'S LISTING REQUIREMENTS FOR THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

YTD 2026 vs YTD 2025

The Group's YTD 2026 revenue and EBITDA increased 8% and 11% respectively over YTD 2025. Excluding effects of MFRS 129, the Group's YTD 2026 revenue and EBITDA increased 6% and 9% respectively over YTD 2025.

The Group's YTD 2026 PATMI excluding exceptional items ("PATMI (Excl EI)") increased 22% to RM1,594 million. Excluding effects of MFRS 129, the Group's YTD 2026 PATMI (Excl EI) increased 17%.

Hospital and Healthcare

Hospital and Healthcare YTD 2026 revenue increased 7% to RM19,700 million, while EBITDA increased 11% to RM4,482 million. The growth in revenue was driven by a sustained demand for quality healthcare services, a case-mix of more acute patients and price adjustments to counter inflation. The consolidation of Bayindir Healthcare, TMI Healthcare and Biruni Labs, also contributed to the increase in revenue.

Singapore hospital YTD 2026 inpatient admissions decreased 4% to 41,206, while revenue per inpatient admission decreased 1% to RM62,051. The decrease for Singapore hospital is attributed to structural shifts towards public healthcare utilisation, and compounded by Middle East tensions which have dampened demand from certain medical travellers. Malaysia hospital YTD 2026 inpatient admissions was increased 2% to 198,694, while revenue per inpatient admission increased 12% to RM13,556. India hospital YTD 2026 inpatient admissions increased 13% to 285,768, while revenue per inpatient admission increased 6% to RM8,918. Turkiye and Europe hospital YTD 2026 inpatient admissions increased 11% to 217,959, while revenue per inpatient admission increased 25% to RM15,506 with price adjustments, especially in Turkiye, to counter hyperinflation.

The increase in Hospital and Healthcare YTD 2026 EBITDA was mainly driven by higher revenue, offset by higher staff cost and other operating expense.

Labs

Labs YTD 2026 total revenue decreased 2% to RM1,283 million, while EBITDA remained flat at RM286 million.

PLife REIT

PLife REIT YTD 2026 external revenue decreased 16% to RM113 million mainly due to the depreciation of Japanese Yen and lower rental income from the Japan portfolio due to tenant exit affecting five Japan nursing home properties. YTD 2026 EBITDA increased 10% to RM285 million with rental contributions from the Singapore hospitals.

B ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA'S LISTING REQUIREMENTS FOR THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

B2 MATERIAL CHANGE IN QUARTERLY RESULTS

	3rd quarter ended 30 Sep 2026 RM'mil	2nd quarter ended 30 Jun 2026 RM'mil	Variance %
REVENUE[1]			
Singapore	1,420	1,367	4%
Malaysia	1,397	1,341	4%
India	1,115	1,041	7%
Greater China	450	441	2%
Turkiye and Europe	2,497	2,382	5%
Hospital and Healthcare	**6,879**	**6,572**	**5%**
Labs total revenue	469	423	11%
Less: Labs inter-segment revenue	(182)	(170)	-7%
Labs	**287**	**253**	**13%**
Others^	**1**	**3**	**-67%**
Group (Excluding PLife REIT)	**7,167**	**6,828**	**5%**
PLife REIT total revenue	118	118	0%
Less: PLife REIT inter-segment revenue	(82)	(80)	-3%
PLife REIT	**36**	**38**	**-5%**
	7,203	**6,866**	**5%**
Adjustment for hyperinflationary economy[4]	(86)	180	-148%
Group	**7,117**	**7,046**	**1%**
EBITDA[2]			
Singapore	414	397	4%
Malaysia	394	373	6%
India	217	186	17%
Greater China	57	58	-2%
Turkiye and Europe	513	475	8%
Hospital and Healthcare	**1,595**	**1,489**	**7%**
Labs	**109**	**95**	**15%**
Others^	**(46)**	**(16)**	**-188%**
Eliminations [3]	**1**	**(2)**	**150%**
Group (Excluding PLife REIT)	**1,659**	**1,566**	**6%**
PLife REIT	**96**	**96**	**0%**
Eliminations[3]	**(81)**	**(77)**	**-5%**
	1,674	**1,585**	**6%**
Adjustment for hyperinflationary economy[4]	(25)	22	NM
Group	**1,649**	**1,607**	**3%**

[1]: Relates to external revenue only.
[2]: Relates to the EBITDA performance of each strategic business units, after elimination of dividend income from within the Group.
[3]: Relates to the elimination of inter-segment income and expenses.
[4]: Arises from the application of MFRS 129.
^: "Others" comprise mainly corporate office as well as other investment holding entities.

B ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA'S LISTING REQUIREMENTS FOR THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

Q3 2026 vs Q2 2026

The Group's quarter-on-quarter revenue increased 1%, while EBITDA increased 3%. Excluding effects of MFRS 129, the Group's quarter-on-quarter revenue increased 5%, while EBITDA increased 6%.

The Group's quarter-on-quarter PATMI (Excl EI) was flat. Excluding effects of MFRS 129, the Group's quarter-on-quarter PATMI (Excl EI) increased 3%.

Hospital and Healthcare

Hospital and Healthcare quarter-on-quarter revenue increased 5%, while EBITDA increased 7%.

Singapore hospital quarter-on-quarter inpatient admissions increased 5%, while revenue per inpatient admission decreased 3%. Malaysia hospital quarter-on-quarter inpatient admissions increased 8%, while revenue per inpatient admission decreased 2%. India hospital quarter-on-quarter inpatient admissions increased 7%, while revenue per inpatient admission was flat. Turkiye and Europe hospital quarter-on-quarter inpatient admissions decreased 8%, while revenue per inpatient admission increased 11%.

Labs

Labs quarter-on-quarter total revenue increased 11%, while EBITDA increased 15%.

PLife REIT

Plife REIT quarter-on-quarter external revenue decreased 5% mainly due to the depreciation of Japanese Yen, while EBITDA was flat with rental contributions from the Singapore hospitals.

B ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA'S LISTING REQUIREMENTS FOR THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

B3 CURRENT YEAR FINANCIAL PROSPECTS

Demand for quality healthcare across the Group's key markets remains resilient. It is supported by favourable demographic trends, rising health awareness, and growing demand for specialised and complex care. While broader macroeconomic and geopolitical uncertainties persist, the Group is confident in its growth trajectory, which is anchored on its strong clinical capabilities and disciplined execution of its long-term strategy to deliver sustainable growth and value creation.

The Group continues to exercise active cost discipline amid ongoing cost pressures arising from wage inflation, medical consumables, pharmaceuticals, utilities and other operating expenses. It is also advancing its multi-year transformation journey to future-proof the business, strengthen operational resilience and sustain margins. These Group-wide transformation initiatives span technology enablement, digitalisation, operational standardisation and productivity enhancement. They are expected to progressively improve efficiency, optimise resource utilisation and support quality patient outcomes, thereby accelerating growth and drive profitability.

The healthcare reimbursement landscape remains dynamic. Insurers, corporate payors and regulators are increasingly focused on affordability, utilisation management and healthcare costs sustainability. In response, the Group engaged these stakeholders with various collaboration opportunities and introduced competitively priced packages in markets such as Singapore, Malaysia and Hong Kong. It will continue to strengthen its payor partnerships and work closely with stakeholders across the healthcare ecosystem. The Group remains firmly committed to clinical excellence, patient safety and the delivery of value-based care.

The Group's diversified geographical footprint, broad service offerings and strong market positions provide resilience against market-specific challenges and limit its exposure to any single country. Geopolitical developments, including tensions in the Middle East, have some near-term impact such as the deferment of elective procedures by certain medical travellers. This impact has been limited and largely mitigated by the Group's extensive network. The Group's multinational portfolio allows it to pursue country-specific growth strategies while benefiting from Group-wide synergies in cost, systems and operational excellence. Nevertheless, the Group remains exposed to foreign exchange movements across its operating markets relative to the Malaysian Ringgit, which may affect reported earnings and margins.

Barring any unforeseen circumstances, the Group is cautiously optimistic. It is well-positioned to leverage its strong fundamentals, robust balance sheet, prudent capital management and diversified multinational portfolio to deliver sustainable growth and create long-term value for its stakeholders.

B ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA'S LISTING REQUIREMENTS FOR THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

B4 PROFIT FORECAST/GUARANTEE

Not applicable as no profit forecast/guarantee was issued.

B5 TAXATION

	3rd quarter ended		Financial period ended	
	30 Sep 2026 RM'mil	30 Sep 2025 RM'mil	30 Sep 2026 RM'mil	30 Sep 2025 RM'mil
Current tax expense	202	169	497	445
Deferred tax expense/(credit)	(63)	95	248	116
	139	264	745	561

Q3 2026 and YTD 2026 effective tax rates* were 14.1% and 25.0% respectively. Q3 2025 and YTD 2025 effective tax rates* were 25.3% and 22.3% respectively.

Acibadem Holdings recognised deferred tax credits of RM63 million and deferred tax debits of RM211 million in Q3 2026 and YTD 2026 respectively, arising from the change in regulations in Turkiye to disallow the revaluation of certain assets in the tax financials of entities in Turkiye, from 2025 till 2027. The change in regulation was effected in December 2025. Excluding this, Q3 2026 and YTD 2026 effective tax rates* would be 20.4% and 17.9% respectively.

The Group's effective tax rates differ from the Malaysia statutory tax rate mainly due to certain non-taxable income and non-tax deductible expenses (refer to page 2 for list of exceptional items).

*: Effective tax rate, after adjusting for the Group's share of profits of associates and joint ventures.

B6 STATUS OF CORPORATE PROPOSALS

There were no other corporate proposals announced but not completed as at 27 November 2026.

B ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA'S LISTING REQUIREMENTS FOR THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

B7 LOANS, BORROWINGS AND OVERDRAFTS

(a) Breakdown of the Group's loans, borrowings and overdrafts:

	30 Sep 2026 RM'mil	31 Dec 2025 RM'mil
Non-current		
Secured		
Bank loans	790	1,213
Loans from corporates	3	8
Unsecured		
Bank loans	4,096	3,680
Redeemable non-convertible debentures	562	611
Floating rate medium term notes	-	998
Fixed rate medium term notes	1,126	1,218
Loans from corporates*	6	6
	6,583	7,734
Current		
Secured		
Bank overdrafts	86	52
Bank loans	964	1,086
Loans from corporates	8	11
Unsecured		
Bank loans	2,588	1,282
Redeemable non-convertible debentures	99	108
Floating rate medium term notes	-	650
Fixed rate medium term notes	1,885	1,600
Loans from corporates*	846	861
	6,476	5,650
Total	13,059	13,384

*: Includes loans from non-controlling interests of RM851 million (2025: RM866 million).

Breakdown of the Group's loans, borrowings and overdrafts by source currency, in RM equivalent:

	30 Sep 2026 RM'mil	31 Dec 2025 RM'mil
Ringgit Malaysia	2,862	4,234
Hong Kong Dollar	2,468	2,576
Singapore Dollar	2,336	844
Japanese Yen	2,123	2,117
Indian Rupees	1,077	1,417
Renminbi	787	767
Turkish Lira	774	826
Euro	564	576
Others	68	27
	13,059	13,384

B ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA'S LISTING REQUIREMENTS FOR THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

B8 FINANCIAL DERIVATIVE INSTRUMENTS

The Group's outstanding net derivative financial instruments as at 30 September 2026:

	Notional amount as at 30 Sep 2026 RM'mil	Fair value amount as at 30 Sep 2026 RM'mil
Derivative assets		
Foreign exchange forward contracts		
- Within 1 year	103	8
- Between 1 - 3 years	118	24
	221	32
Interest rate swaps		
- Within 1 year	352	1
- Between 1 - 3 years	563	13
- More than 3 years	717	43
	1,632	57
Interest rate caps		
- Within 1 year	287	1
- More than 3 years	162	7
	449	8
Cross currency swaps		
- Within 1 year	162	5
- Between 1 - 3 years	344	12
	506	17
	2,808	114
Derivative liabilities		
Interest rate swaps		
- Within 1 year	224	(1)
- Between 1 - 3 years	192	(2)
	416	(3)
Foreign exchange forward contracts		
- Within 1 year	292	(3)
- Between 1 - 3 years	81	(9)
- More than 3 years	104	(1)
	477	(13)
Cross currency swaps		
- Within 1 year	653	(6)
- Between 1 - 3 years	282	(6)
	935	(12)
	1,828	(28)

B ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA'S LISTING REQUIREMENTS FOR THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

Foreign exchange forward contracts

Foreign exchange forward contracts are entered by the Group to hedge against exchange rate exposures on some balances denominated in currencies other than the functional currency of the entity that recognised the foreign currency balances. The fair value of foreign exchange forward contract is determined based on prevailing market rate.

Interest rate caps

Interest rate caps are entered by the Group to protect against an increase in interest rates beyond the pre-determined cap rate.

Cross currency interest rate swaps and cross currency swaps

Cross currency interest rate swaps and cross currency swaps are entered by the Group to hedge the interest rate fluctuations on the floating rate borrowings, and to realign certain borrowings to the same currency of the Group's foreign investments to achieve a natural hedge. The fair values of cross currency interest rate swaps and cross currency swaps are determined based on bank quotes.

Interest rate swaps

Interest rate swaps are entered by the Group to hedge against interest rate fluctuations on some floating rate borrowings. The fair value of interest rate swaps is determined based on bank quotes.

There are no changes to the Group's financial risk management policies and objectives in managing these derivative financial instruments and its related accounting policies. Refer to Section B13 for the fair value gain/loss recognised in the statement of profit or loss.

B9 FAIR VALUE CHANGES OF FINANCIAL LIABILITIES

Other than as disclosed in Section A15 the Group does not remeasure its financial liabilities and derivatives at reporting date. The changes in fair value recognised through profit or loss are disclosed in Section B13.

B10 MATERIAL LITIGATIONS

The following are the material litigations of the Group:

1) In respect of Escorts Heart Institute and Research Centre Limited ("EHIRCL"), an indirect subsidiary of IHH:

   (a) The Delhi Development Authority ("DDA") had terminated the lease deeds and allotment letters relating to land parcels on which a hospital of EHIRCL exists. The matter is currently pending before the High Court of Delhi. Consequent to the termination, DDA issued show cause notice and initiated eviction proceedings against EHIRCL. The eviction proceedings initiated before the Estate Officer were challenged before the Supreme Court of India. The Supreme Court of India, vide its order dated 14 November 2019, has quashed the show cause notice for eviction proceedings. Based on external legal counsel advice, EHIRCL will be able to suitably defend the termination of lease deeds and allotment letters and accordingly considers that no adjustments are required to the financial statements.

B ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA'S LISTING REQUIREMENTS FOR THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

(b) In relation to the judgement of the High Court of Delhi relating to provision of free treatment/beds to patients of the economically weaker sections of society, the Directorate of Health Services ("DoHS"), Government of NCT of Delhi, appointed a firm to calculate "unwarranted profits" arising to EHIRCL due to alleged non-compliance. Following various hearings and appeals between 2014 and 2018, DoHS in May 2018, passed an order imposing a demand of INR5 billion (equivalent to RM238 million) which was challenged by EHIRCL before the High Court of Delhi. Through an order dated 1 June 2018, the High Court of Delhi has issued notice and directed that no coercive steps may be taken subject to EHIRCL depositing a sum of INR50 million (equivalent to RM2 million) before the DoHS. EHIRCL deposited INR50 million (equivalent to RM2 million) on 20 June 2018. Matter is sub judice before the High Court of Delhi. Based on its internal assessment and advice from its counsel, on the basis of the documents available, EHIRCL believes that it is in compliance of the conditions of free treatment and free beds to patients of economic weaker sections, has a good case of success and expects the demand to be set aside.

2) In respect of NTK:

On 16 October 2023, NTK had filed a claim against Daiichi in the Tokyo District Court ("Court") in Japan on the basis that Daiichi has caused losses to NTK by preventing NTK from proceeding with the Fortis Open Offer and the Malar Open Offer ("Claim"). The Claim is a tort claim premised on Daiichi's unlawful interference with NTK's trade or business, conspiracy of Daiichi and other persons, malicious falsehood and defamation under the applicable substantive laws.

On 9 May 2025, NTK submitted to the Court a petition to increase the amount claimed by NTK under the Claim ("Petition to Increase Claim") and a copy of the Petition to Increase Claim was delivered to Daiichi by the Court on 20 May 2025. Pursuant to the Petition to Increase Claim, NTK is seeking the following reliefs from Daiichi, in accordance with the applicable substantive laws: (i) to pay INR109.3 billion (equivalent to RM5.2 billion) for losses arising from NTK's tortious claim (other than defamation) against Daiichi; (ii) to pay JPY5 million (equivalent to RM0.1 million) for losses arising from NTK's defamation claim against Daiichi; (iii) to pay the accrued interest on the damages claimed; (iv) by way of injunction, the prohibition from defaming NTK in the future; and (v) to publish statement on Daiichi's website and to deliver a statement to SEBI for purposes of vindicating NTK's reputation.

On 12 February 2026, NTK has submitted to the Court a petition to further amend NTK's claim against Daiichi ("2nd Petition to Amend Claims") and the copy of the 2nd Petition to Amend Claims was delivered to Daiichi by the Court on 17 February 2026. As a background, NTK has previously sought by way of injunction, to refrain Daiichi from obstructing the Fortis Open Offer and Malar Open Offer by making defamatory statements to the SEBI and to any other third parties, including the public at large ("the Injunctive Claim").

Pursuant to the completion of the Fortis Open Offer and Malar Open Offer on 10 November 2025, the 2nd Petition to Amend Claims has been filed with the Court to amend the Injunctive Claim to prevent Daiichi from obstructing the acquisition of shares and any other investment and corporate exercises in respect of Fortis and Malar by NTK, by making defamatory statements to SEBI and to any other third parties, including the public at large, in accordance with applicable substantive laws. Apart from this, there is no change to the other reliefs sought by NTK from Daiichi.

B ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA'S LISTING REQUIREMENTS FOR THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

On 10 September 2026, the Company announced that the Court has decided that all of NTK's claims are dismissed (the "Court Judgment"). After having assessed the Court Judgment, NTK has concluded that it warrants appellate review by a higher court, and accordingly, has exercised its right of appeal to present its arguments before the Tokyo High Court. On 24 September 2026, NTK had filed a petition for appeal with the Tokyo High Court against the Court Judgement.

B11 DIVIDENDS

For details of the dividends declared by the Company during the financial period ended 30 September 2026 and paid as at 27 November 2026, please refer to Section A7.

B12 EARNINGS PER SHARE ("EPS")

Basic earnings per share were calculated by dividing the Group's net profit attributable to shareholders by the weighted average number of ordinary shares in issue during the financial period.

	3rd quarter ended		Financial period ended	
	30 Sep 2026 RM'mil	30 Sep 2025 RM'mil	30 Sep 2026 RM'mil	30 Sep 2025 RM'mil
Basic and diluted earnings per share is based on:				
Net profit attributable to ordinary shareholders	679	616	1,780	1,573
Net profit attributable to ordinary shareholders (excluding EI)	566	462	1,594	1,306
Basic EPS				
	million	million	million	million
Weighted average number of shares	8,836	8,836	8,836	8,825
	sen	sen	sen	sen
Basic EPS	7.68	6.97	20.14	17.82
Basic EPS (excluding EI)	6.41	5.23	18.04	14.80

Diluted earnings per share

For diluted EPS, the weighted average number of ordinary shares in issue is adjusted to assume conversion of all potentially dilutive ordinary shares.

	3rd quarter ended		Financial period ended	
	30 Sep 2026 million	30 Sep 2025 million	30 Sep 2026 million	30 Sep 2025 million
Weighted average number of ordinary shares used in calculation of basic earnings per share	8,836	8,836	8,836	8,825
Weighted number of unissued ordinary shares from units under Long Term Incentive Plan	1	-	-	-
Weighted average number of unissued ordinary shares from share options under EOS	-	-	-	2
Weighted average number of dilutive ordinary shares for computation of diluted EPS	8,837	8,836	8,836	8,827
	sen	sen	sen	sen
Diluted EPS	7.68	6.97	20.14	17.82
Diluted EPS (excluding EI)	6.40	5.23	18.04	14.80

At 30 September 2025, no outstanding EOS options were excluded from the diluted weighted average number of ordinary shares calculation.

B ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA'S LISTING REQUIREMENTS FOR THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

B13 NOTES TO THE STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	3rd quarter ended		Financial period ended	
	30 Sep 2026 RM'mil	30 Sep 2025 RM'mil	30 Sep 2026 RM'mil	30 Sep 2025 RM'mil
Dividend income	2	-	4	1
Other operating income	107	91	312	259
Foreign exchange differences	4	8	16	12
Impairment loss made:				
- Property, plant and equipment	-	-	-	(20)
- Trade and other receivables	(9)	(39)	(47)	(78)
Write off:				
- Property, plant and equipment	-	-	(5)	(1)
- Trade and other receivables	(13)	(6)	(22)	(11)
- Inventories	(1)	(1)	(4)	(4)
Reversal of impairment for investment in an associate	-	11	-	11
Gain/(Loss) on disposal of property, plant and equipment	3	(4)	9	(1)
Gain on disposal of an investment property	-	-	2	-
Finance income				
Interest income	54	45	203	138
Exchange loss on net borrowings	-	(10)	-	-
Fair value gain/(loss) on financial instruments	3	(2)	9	21
	57	33	212	159
Finance costs				
Interest on loans and borrowings	(171)	(208)	(557)	(597)
Interest on lease liabilities	(62)	(61)	(180)	(160)
Exchange loss on net borrowings	(24)	-	(37)	-
Fair value loss on financial instruments	(6)	-	(9)	(18)
Other finance costs	(4)	(8)	(39)	(41)
	(267)	(277)	(822)	(816)