SINGAPORE INSTITUTE OF ADVANCED MEDICINE HOLDINGS LTD. AND ITS SUBSIDIARIES

(Company Registration Number: 201134046D)

Unaudited Condensed Interim Consolidated Financial Statements
For the Fourth Quarter and Full Year ended 30 June 2026

Pursuant to Rule 705(2C) of the Singapore Exchange Securities Trading Limited (the "**SGX-ST**") Listing Manual Section B: Rules of Catalist, Singapore Institute of Advanced Medicine Holdings Ltd. is required by SGX-ST to announce its quarterly financial statements.

SINGAPORE INSTITUTE OF ADVANCED MEDICINE HOLDINGS LTD.
(Company Registration No: 201134046D)

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SINGAPORE INSTITUTE OF ADVANCED MEDICINE HOLDINGS LTD.
(Company Registration No: 201134046D)

A. CONDENSED INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

		Group		
		Three Months Ended 30 June		
		2026	2025	Change
		(Unaudited)	(Unaudited)	
	Notes	S$	S$	%
Continued operations				
Revenue	5	**3,650,689**	3,724,268	(2)
Other income				
- Interest		**7,646**	7,605	1
- Others		**140,342**	245,610	(43)
Other (losses)/gains		**(2,531)**	127,743	n.m.
Medical consultancy fees		**(417,448)**	(359,805)	16
Repair and maintenance		**(1,364,914)**	(1,445,584)	(6)
Purchase of inventories		**(325,715)**	(275,634)	18
Depreciation of property, plant and equipment		**(2,632,903)**	(3,019,312)	(13)
Amortisation of intangible assets		**(1,146)**	(2,286)	(50)
Short-term rental of premises		**(24,405)**	(31,194)	(22)
Employee compensation		**(2,747,805)**	(2,152,963)	28
Impairment loss on trade receivables		**-**	(39,851)	(100)
Impairment loss on property, plant and equipment		**(178,030)**	(2,467,854)	(93)
Finance costs		**(1,444,536)**	(1,094,033)	32
Other operating expenses		**(1,257,564)**	(1,421,301)	(12)
Loss before tax		**(6,598,320)**	(8,204,591)	
Income tax expense	8	**-**	-	
Loss after tax and total comprehensive loss from continuing operations for the period		**(6,598,320)**	(8,204,591)	(20)
Discontinued operations				
(Loss)/Profit from discontinued operations, net of tax		**(4,568)**	245	n.m
Loss after tax and total comprehensive loss for the period		**(6,602,888)**	(8,204,346)	(20)

n.m - Not meaningful

SINGAPORE INSTITUTE OF ADVANCED MEDICINE HOLDINGS LTD.
(Company Registration No: 201134046D)

A. CONDENSED INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (CONTINUED)

		Group		
		Twelve Months Ended 30 June		
	`	2026	2025	Change
		(Unaudited)	(Audited)	
	Notes	S$	S$	%
Continued operations				
Revenue	5	**15,717,658**	15,709,277	-
Other income				
- Interest		**26,059**	25,658	2
- Others		**511,108**	838,970	(39)
Other gains		**75,447**	117,512	(36)
Medical consultancy fees		**(1,547,825)**	(1,590,035)	(3)
Repair and maintenance		**(6,092,966)**	(6,051,652)	1
Purchase of inventories		**(1,220,824)**	(1,292,199)	(6)
Depreciation of property, plant and equipment		**(10,782,933)**	(11,897,364)	(9)
Amortisation of intangible assets		**(7,346)**	(9,146)	(20)
Short-term rental of premises		**(108,120)**	(110,535)	(2)
Employee compensation		**(10,156,650)**	(11,035,486)	(8)
Impairment loss on trade receivables		**-**	(39,851)	(100)
Impairment loss on property, plant and equipment		**(178,030)**	(2,467,854)	(93)
Finance costs		**(4,122,118)**	(3,171,316)	30
Other operating expenses		**(5,999,855)**	(6,072,757)	(1)
Loss before tax		**(23,886,395)**	(27,046,778)	
Income tax expense	8	**-**	-	
Loss after tax and total comprehensive loss from continuing operations for the year		**(23,886,395)**	(27,046,778)	(12)
Discontinued operations				
Loss from discontinued operations, net of tax		**(10,661)**	(7,404)	44
Loss after tax and total comprehensive loss for the year		**(23,897,056)**	(27,054,182)	(12)

n.m - Not meaningful

SINGAPORE INSTITUTE OF ADVANCED MEDICINE HOLDINGS LTD.
(Company Registration No: 201134046D)

B. CONDENSED INTERIM STATEMENTS OF FINANCIAL POSITION

		Group		Company	
		As at 30 June 2026	As at 30 June 2025	As at 30 June 2026	As at 30 June 2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
	Notes	S$	S$	S$	S$
Equity					
Share capital	11	**209,329,342**	191,464,336	**209,329,342**	191,464,336
Other reserves		**(1,769,096)**	(5,077,737)	**(795,077)**	(4,103,718)
Accumulated losses		**(154,643,124)**	(130,746,068)	**(69,964,077)**	(55,679,741)
Total equity		**52,917,122**	55,640,531	**138,570,188**	131,680,877
Non-current assets					
Investment in subsidiaries	3(ii)	**-**	-	**153,175,530**	154,435,528
Other assets		**3,621,401**	3,199,189	**-**	-
Property, plant and equipment	10	**110,306,687**	116,194,098	**-**	-
Intangible assets		**1,151**	8,497	**1,151**	8,497
Total non-current assets		**113,929,239**	119,401,784	**153,176,681**	154,444,025
Current assets					
Cash and bank balances		**15,177,276**	2,843,634	**13,050,603**	1,528,763
Inventories		**109,097**	114,544	**-**	-
Trade and other receivables	3(iii)	**2,473,740**	1,594,229	**4,581,314**	4,501,605
Other assets		**411,594**	760,623	**4,800**	10,441
Total current assets		**18,171,707**	5,313,030	**17,636,717**	6,040,809
Current liabilities					
Trade and other payables		**12,674,541**	5,838,500	**2,524,083**	548,251
Loans from shareholders	12, 13	**17,435,811**	2,093,463	**17,435,811**	2,093,463
Loan from a non-related party	12, 14	**-**	5,127,837	**-**	5,127,837
Borrowings	12	**1,409,847**	2,245,572	**1,409,847**	2,245,572
Lease liabilities		**3,205,306**	1,777,030	**-**	-
Provision for reinstatement costs		**-**	265,052	**-**	-
Total current liabilities		**34,725,505**	17,347,454	**21,369,741**	10,015,123
Net current liabilities		**(16,553,798)**	(12,034,424)	**(3,733,024)**	(3,974,314)
Non-current liabilities					
Loans from shareholders	12, 13	**10,873,469**	17,378,488	**10,873,469**	17,378,488
Borrowings	12	**-**	1,410,346	**-**	1,410,346
Lease liabilities		**28,355,247**	28,180,819	**-**	-
Provision for reinstatement costs		**5,229,603**	4,757,176	**-**	-
Total non-current liabilities		**44,458,319**	51,726,829	**10,873,469**	18,788,834
Net assets		**52,917,122**	55,640,531	**138,570,188**	131,680,877

SINGAPORE INSTITUTE OF ADVANCED MEDICINE HOLDINGS LTD.
(Company Registration No: 201134046D)

C. CONDENSED INTERIM STATEMENTS OF CHANGES IN EQUITY

		← Attributable to equity holders of the Company →			
		Share capital	**Capital reserve**	**Accumulated losses**	**Total equity**
Group (Unaudited)	**Notes**	**S$**	**S$**	**S$**	**S$**
2026					
At 1 July 2025		**191,464,336**	**(5,077,737)**	**(130,746,068)**	**55,640,531**
Gain on modification of loans from shareholders		**-**	**86,337**	**-**	**86,337**
Fair value gain on loans from a shareholder		**-**	**214,958**	**-**	**214,958**
Conversion of loan from a non-related party to share capital	11,14	**5,240,418**	**-**	**-**	**5,240,418**
Issuance of shares	11	**12,624,588**	**-**	**-**	**12,624,588**
Warrants reserve for rights cum warrants issue	11	**-**	**3,007,346**	**-**	**3,007,346**
Total transactions with owners, recognised directly in equity		**17,865,006**	**3,308,641**	**-**	**21,173,647**
Loss for the year		**-**	**-**	**(23,897,056)**	**(23,897,056)**
Total comprehensive loss for the year		**-**	**-**	**(23,897,056)**	**(23,897,056)**
At 30 June 2026		**209,329,342**	**(1,769,096)**	**(154,643,124)**	**52,917,122**

		← Attributable to equity holders of the Company →				
		Share capital	**Share-based payment reserve**	**Capital reserve**	**Accumulated losses**	**Total equity**
Group (Audited)	**Notes**	**S$**	**S$**	**S$**	**S$**	**S$**
2025						
At 1 July 2024		190,864,336	543,249	(5,971,368)	(103,691,886)	81,774,331
Share-based payment expense		-	56,751	-	-	56,751
Issuance of shares	11	600,000	(600,000)	-	-	-
Fair value gain on loans from a shareholder		-	-	444,562	-	444,562
Gain on modification of loans from a shareholder		-	-	449,069	-	449,069
Total transactions with owners, recognised directly in equity		600,000	(543,249)	893,631	-	950,382
Loss for the year		-	-	-	(27,054,182)	(27,054,182)
Total comprehensive loss for the year		-	-	-	(27,054,182)	(27,054,182)
At 30 June 2025		191,464,336	-	(5,077,737)	(130,746,068)	55,640,531

SINGAPORE INSTITUTE OF ADVANCED MEDICINE HOLDINGS LTD.
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C. CONDENSED INTERIM STATEMENTS OF CHANGES IN EQUITY (CONTINUED)

		Attributable to equity holders of the Company			
		Share capital	**Capital reserve**	**Accumulated losses**	**Total equity**
Group (Unaudited)	**Notes**	**S$**	**S$**	**S$**	**S$**
Q4 2026					
At 1 April 2026		**197,396,154**	**(5,077,737)**	**(148,040,236)**	**44,278,181**
Gain on modification of loans from shareholders		**-**	**86,337**	**-**	**86,337**
Fair value gain on loans from a shareholder		**-**	**214,958**	**-**	**214,958**
Issuance of shares	11	**11,933,188**	**-**	**-**	**11,933,188**
Warrants reserve for rights cum warrants issue	11	**-**	**3,007,346**	**-**	**3,007,346**
Total transactions with owners, recognised directly in equity		**11,933,188**	**3,308,641**	**-**	**15,241,829**
Loss for the period		**-**	**-**	**(6,602,888)**	**(6,602,888)**
Total comprehensive loss for the period		**-**	**-**	**(6,602,888)**	**(6,602,888)**
At 30 June 2026		**209,329,342**	**(1,769,096)**	**(154,643,124)**	**52,917,122**

		Attributable to equity holders of the Company			
		Share capital	**Capital reserve**	**Accumulated losses**	**Total equity**
Group (Unaudited)	**Notes**	**S$**	**S$**	**S$**	**S$**
Q4 2025					
At 1 April 2025		191,464,336	(5,971,368)	(122,541,722)	62,951,246
Fair value gain on loans from a shareholder		-	444,562	-	444,562
Gain on modification of loans from a shareholder		-	449,069	-	449,069
Total transactions with owners, recognised directly in equity		-	893,631	-	893,631
Loss for the period		-	-	(8,204,346)	(8,204,346)
Total comprehensive loss for the period		-	-	(8,204,346)	(8,204,346)
At 30 June 2025		191,464,336	(5,077,737)	(130,746,068)	55,640,531

SINGAPORE INSTITUTE OF ADVANCED MEDICINE HOLDINGS LTD.
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C. CONDENSED INTERIM STATEMENTS OF CHANGES IN EQUITY (CONTINUED)

		← Attributable to equity holders of the Company →			
		Share capital	**Capital reserve**	**Accumulated losses**	**Total equity**
Company (Unaudited)	**Notes**	**S$**	**S$**	**S$**	**S$**
2026					
At 1 July 2025		**191,464,336**	**(4,103,718)**	**(55,679,741)**	**131,680,877**
Gain on modification of loans from shareholders		**-**	**86,337**	**-**	**86,337**
Fair value gain on loans from shareholder		**-**	**214,958**	**-**	**214,958**
Conversion of loan from a non-related party to share capital	11,14	**5,240,418**	**-**	**-**	**5,240,418**
Issuance of shares	11	**12,624,588**	**-**	**-**	**12,624,588**
Warrants reserve for rights cum warrants issue	11	**-**	**3,007,346**	**-**	**3,007,346**
Total transactions with owners, recognised directly in equity		**17,865,006**	**3,308,641**	**-**	**21,173,647**
Loss for the year		**-**	**-**	**(14,284,336)**	**(14,284,336)**
Total comprehensive loss for the year		**-**	**-**	**(14,284,336)**	**(14,284,336)**
At 30 June 2026		**209,329,342**	**(795,077)**	**(69,964,077)**	**138,570,188**

		← Attributable to equity holders of the Company →				
		Share capital	**Share-based payment reserve**	**Capital reserve**	**Accumulated losses**	**Total equity**
Company (Audited)	**Notes**	**S$**	**S$**	**S$**	**S$**	**S$**
2025						
At 1 July 2024		190,864,336	543,249	(4,997,349)	(107,679,054)	78,731,182
Share-based payment expense		-	56,751	-	-	56,751
Issuance of shares	11	600,000	(600,000)	-	-	-
Fair value gain on loans from a shareholder		-	-	444,562	-	444,562
Gain on modification of loans from a shareholder		-	-	449,069	-	449,069
Total transactions with owners, recognised directly in equity		600,000	(543,249)	893,631	-	950,382
Loss for the year		-	-	-	51,999,313	51,999,313
Total comprehensive loss for the year		-	-	-	51,999,313	51,999,313
At 30 June 2025		191,464,336	-	(4,103,718)	(55,679,741)	131,680,877

SINGAPORE INSTITUTE OF ADVANCED MEDICINE HOLDINGS LTD.
(Company Registration No: 201134046D)

C. CONDENSED INTERIM STATEMENTS OF CHANGES IN EQUITY (CONTINUED)

		← Attributable to equity holders of the Company →			
		Share capital	**Capital reserve**	**Accumulated losses**	**Total equity**
Company (Unaudited)	**Notes**	**S$**	**S$**	**S$**	**S$**
Q4 2026					
At 1 April 2026		**197,396,154**	**(4,103,718)**	**(57,638,040)**	**135,654,396**
Gain on modification of loans from shareholders		**-**	**86,337**	**-**	**86,337**
Fair value gain on loans from a shareholder		**-**	**214,958**	**-**	**214,958**
Issuance of shares	11	**11,933,188**	**-**	**-**	**11,933,188**
Warrants reserve for rights cum warrants issue	11	**-**	**3,007,346**	**-**	**3,007,346**
Total transactions with owners, recognised directly in equity		**11,933,188**	**3,308,641**	**-**	**15,241,829**
Loss for the period		**-**	**-**	**(12,326,037)**	**(12,326,037)**
Total comprehensive loss for the period		**-**	**-**	**(12,326,037)**	**(12,326,037)**
At 30 June 2026		**209,329,342**	**(795,077)**	**(69,964,077)**	**138,570,188**

		← Attributable to equity holders of the Company →			
		Share capital	**Capital reserve**	**Accumulated losses**	**Total equity**
Company (Unaudited)	**Notes**	**S$**	**S$**	**S$**	**S$**
Q4 2025					
At 1 April 2025		191,464,336	(4,997,349)	(49,259,496)	137,207,491
Fair value gain on loans from a shareholder		-	444,562	-	444,562
Gain on modification of loans from a shareholder		-	449,069	-	449,069
Total transactions with owners, recognised directly in equity		-	893,631	-	893,631
Loss for the period		-	-	(6,420,245)	(6,420,245)
Total comprehensive loss for the period		-	-	(6,420,245)	(6,420,245)
At 30 June 2025		191,464,336	(4,103,718)	(55,679,741)	131,680,877

D. CONDENSED INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

		Group		Group	
		Three months ended		Twelve months ended	
		30 June 2026 (Unaudited)	30 June 2025 (Unaudited)	30 June 2026 (Unaudited)	30 June 2025 (Audited)
	Note	S$	S$	S$	S$
Cash flows from operating activities					
Loss after tax		**(6,602,888)**	(8,204,346)	**(23,897,056)**	(27,054,182)
Adjustments for:					
Depreciation for property, plant and equipment	10	**2,632,903**	3,019,315	**10,782,933**	11,897,364
Amortisation of intangible assets		**1,147**	2,287	**7,346**	9,146
Gain on modification of loan from a non-related party		**-**	(97,088)	**-**	(97,088)
Gain on disposal of property, plant and equipment		**-**	-	**(69,999)**	-
Gain on lease termination		**-**	-	**(843)**	-
Property, plant and equipment written off		**-**	-	**-**	59
Impairment loss on trade receivables		**-**	-	**-**	39,851
Impairment loss on property, plant and equipment	10	**178,030**	2,467,854	**178,030**	2,467,854
Income from sublease		**(93,648)**	(71,855)	**(359,490)**	(287,019)
Interest income		**(7,646)**	(6,738)	**(26,059)**	(25,657)
Interest expenses		**1,444,536**	1,070,338	**4,122,118**	3,171,316
Share-based payment expense		**-**	-	**-**	56,751
Stamp duty		**-**	-	**15,350**	-
Operating cash flow before working capital changes		**(2,447,566)**	(1,820,233)	**(9,247,670)**	(9,821,605)
Changes in working capital:					
Inventories		**20,084**	6,071	**5,447**	(11,641)
Trade and other receivables		**(430,423)**	652,974	**(871,729)**	(511,008)
Other assets		**503,050**	366,793	**(47,175)**	10,878
Trade and other payables		**(1,663,690)**	(1,553,718)	**6,514,486**	(317,013)
Net cash used in operating activities		**(4,018,545)**	(2,348,113)	**(3,646,641)**	(10,650,389)

E. CONDENSED INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS (CONTINUED)

	Note	Group Three months ended 30 June 2026 (Unaudited)	Group Three months ended 30 June 2025 (Audited)	Group Twelve months ended 30 June 2026 (Unaudited)	Group Twelve months ended 30 June 2025 (Audited)
		S$	S$	S$	S$
Cash flows from investing activities					
Purchases of property, plant and equipment		**(3,208)**	(75,888)	**(488,798)**	(147,785)
Proceeds from disposal of property, plant and equipment		**-**	-	**70,000**	-
Sublease income received		**93,492**	71,485	**351,708**	280,961
Interest received		**-**	-	**51**	160
Net cash generated from/(used in) investing activities		**90,284**	(4,403)	**(67,039)**	133,336
Cash flows from financing activities					
Proceeds from loans from shareholders		**3,300,000**	4,500,000	**7,200,000**	12,000,000
Proceeds from loan from a non-related party		**-**	-	**-**	5,000,000
Proceeds from release of fixed deposit pledged		**-**	-	**10,325**	-
Proceeds from issuance of share capital		**11,933,188**	-	**12,624,588**	-
Proceeds from issuance of warrants		**3,007,346**	-	**3,007,346**	-
Principal repayment of loan from shareholders		**-**	-	**(87,438)**	(29,617)
Principal repayment of bank borrowings		**(474,597)**	(655,825)	**(2,246,071)**	(2,586,830)
Principal payment of lease liabilities		**(784,269)**	(667,083)	**(2,981,208)**	(2,628,931)
Interest paid on loan from shareholders		**(4,142)**	-	**(4,142)**	-
Interest paid on bank borrowings		**(23,958)**	(50,994)	**(133,102)**	(301,847)
Interest paid on lease liabilities		**(329,926)**	(303,751)	**(1,332,651)**	(1,254,411)
Changes in restricted cash		**(230,000)**	(178,000)	**(230,000)**	(178,000)
Net cash generated from financing activities		**16,393,642**	2,644,347	**15,827,647**	10,020,364
Net increase/(decrease) in cash and cash equivalents		**12,465,381**	291,831	**12,113,967**	(496,689)
Cash and cash equivalents at beginning of financial year		**1,726,895**	1,786,478	**2,078,309**	2,574,998
Cash and cash equivalents at end of financial year [(a)]		**14,192,276**	2,078,309	**14,192,276**	2,078,309

Note:

(a) For the purposes of the cash flow statement, cash and cash equivalents exclude restricted cash balances. These restricted amounts are included in the total cash and bank balances presented on the balance sheet, and hence the figures may not be directly comparable.

E. NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

1. Corporate information

The Company is incorporated and domiciled in Singapore. The address of its registered office and principal place of business is located at 1 Biopolis Drive #02-01 Amnios Singapore 138622. The Company's registration number is 201134046D. The Company is listed on the Catalist Board of the Singapore Exchange Securities Trading Limited ("SGX-ST").

The principal activity of the Company is that of an investment holding company.

The principal activities of the Group are:

(a) to carry on the business of clinic and other general medical services;
(b) sale of pharmaceuticals, surgical and consumables;
(c) to carry on the business of oncology, clinic and other general medical services; and
(d) to carry on the business of manufacture of medical research and clinic diagnostic instruments and supplies.

2. Basis of preparation

The condensed interim consolidated financial statements for the full year ended 30 June 2026 have been prepared in accordance with SFRS(I) 1-34 *Interim Financial Reporting* issued by the Accounting Standards Council Singapore.

The condensed interim consolidated 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 financial year ended 30 June 2025 ("FY2025").

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

2.1 New or amended Standards and Interpretations effective after 1 July 2025

The Group has adopted the new or amended SFRS(I) and Interpretations of SFRS(I) ("INT SFRS(I)") that are mandatory for application for the current reporting period. Changes to the Group's accounting policies have been made as required, in accordance with the transitional provisions in the respective SFRS(I) and INT SFRS(I).

The adoption of these new or amended SFRS(I) and INT SFRS(I) did not result in substantial changes to the Group' accounting policies and had no material effect on the amounts reported for the current or prior interim periods.

2. Basis of preparation (Continued)

2.2 Going concern

As at 30 June 2026, the Group's current liabilities exceeded its current assets by S$16,553,798 nevertheless the going concern assumption has been used in the preparation of these financial statements as:

- the debt conversion of an aggregate amount of approximately S$23.40 million owing by the Group to a shareholder that is subject to necessary approvals;
- the Group expects to secure a loan of up to S$3 million from a substantial shareholder; and
- management has evaluated its forecasted cash flows over the next twelve months from the end of the financial year ended 30 June 2026 (including the above inflow of sources of funds) and other information highlighted in the other parts of this announcement, and is of the view that the Group is able to meet its obligations as and when they fall due.

If the above-mentioned support comes through and if the management's expectations of patient and project flows (as described below) materialise, the Board of Directors concurs with the management that the Company has no going concern issues. The Board of Directors also confirms that, to the best of its knowledge, all material disclosures have been provided for trading of the Company's securities in an orderly manner.

3. Use of judgements and estimates

In preparing the condensed interim consolidated 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 financial year ended 30 June 2026.

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.

(i) Impairment assessment of the Group's property, plant and equipment

The Group assesses at each balance sheet date whether there are any indicators of impairment for property, plant and equipment.

The Group considers the individual clinics as a separate cash-generating unit ("CGU") and has carried out assessments on each of the components' carrying amounts to identify whether there are indicators of impairment. The recoverable amount is determined based on the higher of the CGU's value-in-use ("VIU") and fair value less cost of disposal ("FVLCD"). External valuation on components with impairment indicators is obtained from an independent professional valuer when the internal assessments indicate impairment indicators.

3. Use of judgements and estimates (Continued)

(i) Impairment assessment of the Group's property, plant and equipment (Continued)

There is impairment loss recognised for the financial year ended 30 June 2026 ("FY2026") amounted to S$178,030 (FY2025: S$2,467,854) was charged to the Group's profit or loss.

(ii) Estimation of the recoverable value of the Company's investment in subsidiaries

An estimate of the recoverable value of the Company's investment in subsidiaries is made when there is indication that impairment exists. The recoverable amount is determined based on the market approach after considering control and marketability adjustments. The recoverable value of the Company's investments in subsidiaries represents management's best estimate as at the end of the reporting period.

Management has engaged an independent professional valuer to carry out valuations on the cost of investment in subsidiaries to determine their recoverable amounts.

During the financial year ended 30 June 2026, impairment of investment in subsidiaries amounted to S$1,259,998 (FY2025: S$6,565,158) and was charged to the Company's profit or loss. The impairment is being eliminated on consolidation and has no impact on the Group's results.

(iii) Impairment of the Company's other receivables from subsidiaries

For other receivables from subsidiaries, the Group and Company applies either a 12-month expected credit loss or lifetime credit loss, depending on whether there has been a significant increase in credit risk since initial recognition. If a significant increase in credit risk of a receivable has occurred since initial recognition, impairment is measured based on lifetime expected credit losses.

These financial assets are assessed as credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of that financial asset have occurred. Evidence that a financial asset is credit-impaired includes observable data about events, including but not limited to significant financial difficulty of the counterparties or a breach of contract, such as a default or past due event.

During the financial year ended 30 June 2026, expected credit losses amounted to S$10,124,939 (FY2025: S$3,231,744) were charged to the Company's profit or loss.

4. Seasonal operations

The Group's businesses are not affected significantly by seasonal or cyclical factors during the financial year.

5. Segment and revenue information

Business segments

The Group has the following strategic business units.

(a) Medical diagnostics and treatments, through subsidiaries which cover the sub-segments below:
- Cancer-related diagnostics and theranostics treatments;
- General diagnostics and health screening; and
- Aesthetic services.

(b) Radiation therapy and medical oncology services, through a subsidiary which covers the sub-segments below:
- Proton beam therapy;
- Photon radiation therapy; and
- Medical oncology.

(c) Investment holding

	Medical diagnostics and treatments	Radiation therapy and medical oncology services	**Total for continuing operations**	Investment holding - discontinued operations	**Total for continuing and discontinued operations**
	S$	S$	S$	S$	S$
For three months ended 30 June 2026					
Segment revenue					
Clinical and medical services fees	**2,765,981**	**879,632**	**3,645,613**	**-**	**3,645,613**
Income from services to third parties	**5,076**	**-**	**5,076**	**-**	**5,076**
Total revenue	**2,771,057**	**879,632**	**3,650,689**	**-**	**3,650,689**
Reconciliations:					
EBITDA/(LBITDA)	**164,827**	**(2,692,208)**	**(2,527,381)**	**(4,568)**	**(2,531,949)**
Interest income	**2,284**	**5,362**	**7,646**	**-**	**7,646**
Depreciation of property, plant and equipment	**(470,352)**	**(2,162,551)**	**(2,632,903)**	**-**	**(2,632,903)**
Amortisation of intangible assets	**-**	**(1,146)**	**(1,146)**	**-**	**(1,146)**
Interest expenses	**(91,430)**	**(1,353,106)**	**(1,444,536)**	**-**	**(1,444,536)**
Loss before tax	**(394,671)**	**(6,203,649)**	**(6,598,320)**	**(4,568)**	**(6,602,888)**
Segment assets	**10,120,306**	**121,980,640**	**132,100,946**	**-**	**132,100,946**
- Addition to property, plant and equipment	**4,526,402**	**76,756**	**4,603,158**	**-**	**4,603,158**
Segment liabilities	**11,638,677**	**67,545,147**	**79,183,824**	**-**	**79,183,824**

5. Segment and revenue information (Continued)

	Medical diagnostics and treatments	Radiation therapy and medical oncology services	**Total for continuing operations**	Investment holding - discontinued operations	**Total for continuing and discontinued operations**
	S$	S$	S$	S$	S$
For three months ended 30 June 2025					
Segment revenue					
Clinical and medical services fees	2,867,060	829,015	3,696,075	-	3,696,075
Income from services to third parties	28,193	-	28,193	-	28,193
Total revenue	2,895,253	829,015	3,724,268		3,724,268
Reconciliations:					
(LBITDA)/EBITDA	(2,128,023)	(1,968,541)	(4,096,564)	245	(4,096,319)
Interest income	2,238	5,367	7,605	-	7,605
Depreciation of property, plant and equipment	(855,437)	(2,163,875)	(3,019,312)	-	(3,019,312)
Amortisation of intangible assets	-	(2,286)	(2,286)	-	(2,286)
Interest expenses	(62,369)	(1,031,664)	(1,094,033)	-	(1,094,033)
(Loss)/Profit before tax	(3,043,591)	(5,160,999)	(8,204,590)	245	(8,204,345)
Segment assets	6,691,709	117,996,844	124,688,553	26,261	124,714,814
- Addition to property, plant and equipment	71,503	4,380	75,883	-	75,883
Segment liabilities	**7,960,953**	**61,107,730**	**69,068,683**	**5,600**	**69,074,283**

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5. Segment and revenue information (Continued)

	Medical diagnostics and treatments	Radiation therapy and medical oncology services	Total for continuing operations	Investment holding - discontinued operations	Total for continuing and discontinued operations
	S$	S$	S$	S$	S$
For twelve months ended 30 June 2026					
Segment revenue					
Clinical and medical services fees	11,893,720	3,193,903	15,087,623	-	15,087,623
Income from services to third parties	630,035	-	630,035	-	630,035
Total revenue	12,523,755	3,193,903	15,717,658	-	15,717,658
Reconciliations:					
EBITDA/(LBITDA)	1,243,257	(10,243,314)	(9,000,057)	(10,661)	(9,010,718)
Interest income	4,567	21,492	26,059	-	26,059
Depreciation of property, plant and equipment	(2,129,332)	(8,653,601)	(10,782,933)	-	(10,782,933)
Amortisation of intangible assets	-	(7,346)	(7,346)	-	(7,346)
Interest expenses	(358,606)	(3,763,512)	(4,122,118)	-	(4,122,118)
Loss before tax	(1,240,114)	(22,646,281)	(23,886,395)	(10,661)	(23,897,056)
Segment assets	10,120,306	121,980,640	132,100,946	-	132,100,946
- Addition to property, plant and equipment	4,953,544	135,203	5,088,747	-	5,088,747
Segment liabilities	11,638,677	67,545,147	79,183,824	-	79,183,824

5. Segment and revenue information (Continued)

	Medical diagnostics and treatments	Radiation therapy and medical oncology services	**Total for continuing operations**	Investment holding - discontinued operations	**Total for continuing and discontinued operations**
	S$	S$	S$	S$	S$
For twelve months ended 30 June 2025					
Segment revenue					
Clinical and medical services fees	12,520,850	3,157,303	15,678,153	-	15,678,153
Income from services to third parties	31,124	-	31,124	-	31,124
Total revenue	12,551,974	3,157,303	15,709,277	-	15,709,277
Reconciliations:					
LBITDA	(1,924,704)	(10,069,905)	(11,994,609)	(7,404)	(12,002,013)
Interest income	4,477	21,180	25,657	-	25,657
Depreciation of property, plant and equipment	(3,241,972)	(8,655,392)	(11,897,364)	-	(11,897,364)
Amortisation of intangible assets	-	(9,146)	(9,146)	-	(9,146)
Interest expenses	(232,121)	(2,939,195)	(3,171,316)	-	(3,171,316)
Loss before tax	(5,394,320)	(21,652,458)	(27,046,778)	(7,404)	(27,054,182)
Segment assets	6,691,709	117,996,844	124,688,553	26,261	124,714,814
- Addition to property, plant and equipment	108,378	39,407	147,785	-	147,785
Segment liabilities	7,960,953	61,107,730	69,068,683	5,600	69,074,283

	Group		
	For financial year ended		
	30 June 2026	**30 June 2025**	**Change**
	S$	**S$**	**%**
Sales reported for the first half year	**8,260,854**	8,038,433	3
Operating loss after tax reported for first half year	**(11,624,359)**	(12,645,751)	(8)
Sales reported for second half year	**7,456,804**	7,670,844	(3)
Operating loss after tax reported for second half year	**(12,272,697)**	(14,408,431)	(15)

6. Financial assets and financial liabilities

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

	30 June 2026	30 June 2025
	S$	S$
Group		
Financial assets, at amortised cost	**21,362,376**	8,033,647
Financial liabilities, at amortised cost	**73,353,083**	63,692,589
Company		
Financial assets, at amortised cost	**17,631,917**	6,030,368
Financial liabilities, at amortised cost	**32,243,210**	28,803,957

7. Related party transactions

In addition to the information disclosed elsewhere in the financial statements, the following transactions took place between the Group and its related parties at terms agreed between the parties:

Transactions with related parties

	Group			
	For three months ended		For twelve months ended	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	S$	S$	S$	S$
Medical consultancy fees paid to related parties*	**347,968**	292,947	**1,257,291**	1,314,614
Purchase of consumables from a related party*	**5,986**	4,999	**5,986**	14,997
Referral of patients by related parties*	**18,662**	15,747	**77,295**	88,188
Drawdown of loans from shareholders	**3,300,000**	4,500,000	**7,200,000**	12,000,000
Interest expense on loans from shareholders	**926,534**	530,631	**2,014,854**	1,127,755
Sublease income from a related party	**93,648**	71,855	**359,490**	287,019

* Related parties refer to companies which are controlled by the directors of the Company and its subsidiaries. Related parties also include key management personnel having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity.

8. Income tax expense

The Income tax expense is recognised based on management's estimate of the weighted average effective annual income tax rate expected for the full financial year. The estimated average annual tax rate used for both financial years ended 30 June 2026 and 30 June 2025 is Nil.

Deferred tax assets are not recognised in the financial statements as it is uncertain there will be sufficient future taxable profits that will allow the deferred tax assets to be recovered.

9. Net asset value

	Group		Company	
	30 June 2026	**30 June 2025**	**30 June 2026**	**30 June 2025**
Net asset value attributable to owners of the Company (S$)	**52,917,122**	55,640,531	**138,570,188**	131,680,877
Number of ordinary shares in issue (excluding treasury shares)	**1,724,092,498**	1,062,020,642	**1,724,092,498**	1,062,020,642
Net asset value per ordinary share (cents per share)	**3.07**	5.24	**8.04**	12.40

10. Property, plant and equipment

Additions

During the financial year ended 30 June 2026, the Group acquired property, plant and equipment of S$488,798 (FY2025: S$147,785).

Addition of ROU assets during the financial year ended 30 June 2026 was S$4,599,949 (FY2025: S$ Nil).

Depreciation

During the financial year ended 30 June 2026, the Group's depreciation charge for property, plant and equipment amounted to S$10,782,933 (FY2025: S$11,897,364).

Disposal

During the financial year ended 30 June 2026, the Group disposed of property, plant and equipment of S$70,000 (FY2025: S$ Nil).

Impairment

During the financial year ended 30 June 2026, the Group incurred an impairment of property, plant and equipment of S$178,030 (FY2025: S$2,467,854).

11. Share capital

	Group and Company	
	30 June 2026	30 June 2025
Issued share capital	**S$**	**S$**
Beginning of financial year	**191,464,336**	190,864,336
Issuance of shares [(a)(b)]	**17,865,006**	600,000
End of financial year	**209,329,342**	191,464,336
No. of ordinary shares		
Beginning of financial year	**1,062,020,642**	1,048,099,074
Issuance of shares [(a)]	**662,071,856**	13,921,568
End of financial year	**1,724,092,498**	1,062,020,642

The Company's share capital consists of ordinary shares and preference shares of no-par value.

11. Share capital (Continued)

All ordinary shareholders are entitled to receive dividends as and when declared by the Company. All ordinary shares carry one vote per share.

Explanatory notes

(a) In FY2026 and FY2025, the Company has issued additional ordinary share capital by way of the following:

	Description	Date	No. of ordinary shares	Amount (S$)
	30 June 2026			
(i)	Conversion of loan from a non-related party	15 October 2025	**149,726,000**	**5,240,418**
(ii)	Issuance of shares	15 October 2025	**19,748,000**	**691,400**
(iii)	Issuance of shares	24 June 2026	**492,597,856**	**11,933,188**
			662,071,856	**17,865,006**

	Description	Date	No. of ordinary shares	Amount (S$)
	30 June 2025			
(i)	Conversion of equity settled share-based payment	11 February 2025	3,921,568	200,000
(ii)	Conversion of equity settled share-based payment	28 March 2025	10,000,000	400,000
			13,921,568	600,000

(b) Included in the share capital is the warrants reserve for FY2026 generated from the renounceable non-underwritten rights cum warrants issue completed on 24 June 2026 and not accounted into the Company's share capital, particulars of which are as follows:

	Q4 FY2026	Q4 FY2025	FY2026	FY2025
Warrants reserve	S$	S$	S$	S$
Beginning of financial period/year	-	-	-	-
Issuance of warrants	**3,007,346**	-	**3,007,346**	-
End of financial period/year	**3,007,346**	-	**3,007,346**	-
No. of warrants				
Beginning of financial period/year	-	-	-	-
Issuance of warrants	**492,597,856**	-	**492,597,856**	-
End of financial period/year	**492,597,856**	-	**492,597,856**	-

As at 30 June 2026 and the date of this announcement, there were 492,597,856 outstanding Warrants that can be exercised into 492,597,856 ordinary shares. (30 June 2025: Nil)

12. Borrowings

	Group and Company	
	30 June 2026	30 June 2025
	S$	S$
Current		
Bank borrowings	**1,409,847**	2,245,572
Non-current		
Bank borrowings	**-**	1,410,346
	1,409,847	3,655,918

Amount repayable in one year or less, or on demand

As at 30 June 2026		As at 30 June 2025	
Secured	**Unsecured ***	**Secured**	**Unsecured ****
S$1,409,847	**S$17,435,811**	S$2,245,572	S$7,221,300

Amount repayable after one year

As at 30 June 2026		As at 30 June 2025	
Secured	**Unsecured ***	**Secured**	**Unsecured ***
-	**S$10,873,469**	S$1,410,346	S$17,378,488

* Unsecured borrowings include loans from shareholders.
** Unsecured borrowings include loans from shareholders and a loan from a non-related party.

Details of any collateral

Bank borrowings amounting to S$1,409,847 as at 30 June 2026 (30 June 2025: S$3,655,918) are secured by:

30 June 2026 and 30 June 2025

i. fixed and floating charge over all present and future assets of the Company, Advanced Medicine Oncology Centre and Proton Therapy Pte. Ltd., including the Proton System;
ii. assignment of all rights, interests and benefits under certain contracts; and
iii. corporate guarantee from the subsidiaries.

13. Loans from shareholders

In July 2025, the Group entered into a S$1,500,000 loan with a shareholder bearing interest at a rate of 0.02% plus Maybank Base Lending Rate per annum. This has been fully drawn down as of 29 July 2025. The loan shall be repayable in cash within a period of two years starting from the date of the drawdown or immediately repayable if the Group ceases to be an associated company of the shareholder or such other date as determined by the shareholder.

In August 2025, the Group entered into a variation letter with a shareholder to grant the extension of a S$2,000,000 loan for an additional six months from 30 June 2026, bearing interest at a rate of 6.42%, unless varied by mutual agreement between the Company and the shareholder. Accordingly, the maturity date for the loan has been extended till 31 December 2026. The extension will be granted under the same terms and conditions stipulated in the original agreement.

In September 2025, the Group entered into a $1,500,000 loan with a shareholder bearing interest at a rate of 0.02% plus Maybank Base Lending Rate. This has been fully drawn down as of 18 September 2025. The loan shall be repayable in cash within a period of two years starting from the date of the drawdown or immediately repayable if the Group ceases to be an associated company of the shareholder or such other date as determined by the shareholder.

In February 2026, the Group entered into a $1,800,000 loan with a shareholder bearing interest at a rate of 8.0% per annum, which has been fully drawn down as of 13 April 2026. The loan shall be repayable in cash within a period of one year starting from the date of the drawdown.

In May 2026, the Group entered into a $1,200,000 loan with a shareholder bearing interest at a rate of 8.0% per annum, which has been fully drawn down as of 20 May 2026. The loan shall be repayable in cash within a period of one year starting from the date of the drawdown. The Group has later obtained consent from the shareholder for a six-month extension of the tenure of this loan, with the interest rate for the extended period revised to 10.0% per annum.

In May 2026, the Group entered into a $1,200,000 loan with a shareholder bearing interest at a rate of 8.0% per annum, which has been fully drawn down as of 4 June 2026. The loan was repayable in cash within one month starting from the date of the drawdown and was fully settled in July 2026.

14. Loan from a non-related party

In December 2024, the Group entered into a S$5,000,000 loan with a then non-related party bearing interest at a rate of 6.7% per annum, which has been fully drawn down as of 13 December 2024 and shall be repayable in December 2025. On 30 September 2025, the Group has entered into a conditional debt conversion deed with the non-related party to convert the loan and all interests accrued thereon as at 31 August 2025 of S$5,240,418 into 149,726,000 new ordinary shares in the capital of the Company (the “Debt Conversion”). The Debt Conversion has been completed on 15 October 2025. Following the completion of the Debt Conversion, the non-related party has become a substantial shareholder of the Company. Please refer to the Company’s announcements dated 30 September 2025, 9 October 2025 and 15 October 2025 for more information.

15. Subsequent events

There are no other known subsequent events which have led to adjustments to this set of interim financial statements.

F. OTHER INFORMATION REQUIRED BY CATALIST RULES APPENDIX 7C

1(d)(ii) Details of any changes in the company's share capital arising from rights issue, bonus issue, subdivision, consolidation share buy-backs, exercise of share options or warrants, conversion of other issues of equity securities, issue of shares for cash or as consideration for acquisition or for any other purpose since the end of the previous period reported on. State the number of shares that may be issued on conversion of all the outstanding convertibles, if any, against the total number of issued shares excluding treasury shares and subsidiary holdings of the issuer, as at the end of the current financial period reported on and as at the end of the corresponding period of the immediately preceding financial year. State also the number of shares held as treasury shares and the number of subsidiary holdings, if any, and the percentage of the aggregate number of treasury shares and subsidiary holdings held against the total number of shares outstanding in a class that is listed as at the end of the current financial period reported on and as at the end of the corresponding period of the immediately preceding financial year.

Please refer to "*C. Condensed Interim Statements of Changes in Equity*" and "*E. Notes to the Condensed Interim Consolidated Financial Statements: 11. Share capital*" above for the detailed movement for changes in the Company's share capital.

Treasury Shares
There were no treasury shares as at 30 June 2026 and 30 June 2025.

Subsidiary Holdings
There were no subsidiary holdings as at 30 June 2026 and 30 June 2025.

1(d)(iii) To show the total number of issued shares excluding treasury shares as at the end of the current financial period and as at the end of the immediately preceding year.

Please refer to *"E. Notes to the Condensed Interim Consolidated Financial Statements: 11. Share capital"* above.

1(d)(iv) A statement showing all sales, transfers, cancellation and/or use of treasury shares as at the end of the current financial period reported on.

Not applicable. There were no sales, transfers, cancellation and/or use of treasury shares during and as at the end of the current financial year reported on.

1(d)(v) A statement showing all sales, transfers, cancellation and/or use of subsidiary holdings as at the end of the current financial period reported on.

Not applicable. There were no subsidiary holdings during and as at the end of the current financial year reported on.

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

The financial statements presented have not been audited or reviewed by the Company's independent auditors.

3. Where the latest financial statements are subject to an adverse opinion, qualified opinion or disclaimer of opinion (this is not required for any audit issue that is a material uncertainty relating to going concern): -

a. Updates on the efforts taken to resolve each outstanding issue.

In the Group's latest audited financial statements for the financial year ended 30 June 2025 ("FY2025"), Foo Kon Tan LLP, the Group's auditor, has issued a disclaimer opinion in respect of:

(i) Opening balances and comparative information and the financial effect on the current year's figures
(ii) Going concern
(iii) Impairment of property, plant and equipment ("PPE")
(iv) Impairment of the Company's investment in a subsidiary

The management is in the midst of resolving the audit issues raised by the auditor as stated above. Some of the measures are taken or to be taken by the management as below:

1. Under the Service Level Agreement ("SLA") with a Leading Public Hospital and Cancer Group, patients from this hospital and cancer group have commenced proton therapy treatment at the Group's centre since December 2025. The Group is still accrediting radiation oncologists from this Leading Public Hospital and Cancer Group to treat their patients at the Group's centre.

2. In end-January 2026, the Group has also varied the SLA with the Leading Public Group Hospital and Cancer Group to include photon therapy for the patients in addition to proton therapy, and the Group have seen a significant increase in photon therapy patients since March 2026.

3. The Group is in a collaboration discussion with a leading private oncology group in Singapore and a senior radiation oncologist. The successful collaboration is expected to drive an increase in proton therapy patient referrals to the Group's services.

4. The Group has made progress in engaging corporate clients for health screening services. Furthermore, active discussions are underway with local and international medical oncology groups and medical concierge companies to secure foreign patient referrals, with a primary focus on Malaysia, Vietnam and Indonesia.

5. In Q2 FY26, the Group has commenced the on-site health screening services for selected companies' employees and agents, and marketed its services to their families. In order to boost the on-site revenue contribution, increased business activities driven by marketing team across the Group with new marketing initiatives are anticipated throughout calendar year 2026, targeted at corporate clients and insurers.

6. Under the Group's first service agreement entered into in July 2025 with one of the world's largest pharmaceutical companies for a clinical research trial, the relevant trial protocols received approval from the US FDA, and began in February 2026 through November 2026. The Group continues to explore further areas of collaboration with the pharmaceutical company, including potential opportunities in nuclear medicine and neurodegenerative disease trials.

7. In July 2026, the Group renewed its Research Agreement with another leading global pharmaceutical company.

8. The Group had discussions with an Australian radiopharmaceutical company to explore the regional distribution of diagnostic imaging and theranostics radioligands. The Group had received the license to import certain radioisotopes with the National Environment Agency, Singapore (NEA). However, this did not materialise in FY2026 due to unforeseen circumstances.

9. The Health Sciences Authority, Singapore (HSA) had approved the import of a German skin cancer therapy company's Rhenium-SCT, a novel skin cancer therapy, into Singapore. The Group had explored the use of proton beams in proton-boron fusion therapy. However, this did not materialise in FY2026 due to unforeseen circumstances.

The initiatives outlined above are expected to bolster the Group's financial stability and mitigate going concern uncertainties raised by the Company's auditor by driving revenue growth, improving cash flow through increased patient intake, mitigating PPE impairment risks as raised in issue (iii) through optimised machinery utilisation, and strengthening the underlying performance of the subsidiary to address investment impairment risks as raised in issue (iv). For issue (i) above, the Company will continue to implement these initiatives to address and strengthen the Group's financial performance and position.

b. Confirmation from the Board that the impact of all outstanding audit issues on the financial statements have been adequately disclosed.

The Board confirms that the impact of all outstanding audit issues on the financial statements has been adequately disclosed.

Please refer to "*E. Notes to the Condensed Interim Consolidated Financial Statements: 3. Use of judgements and estimates*" above.

4. Whether the same accounting policies and methods of computation as in the issuer's most recently audited annual financial statements have been applied.

Except as disclosed in paragraph 5 below, the accounting policies and methods of computation adopted in the financial statements for the current financial reporting period and year are consistent with those disclosed in the audited financial statements for the financial year ended 30 June 2025.

5. If there are any changes in the accounting policies and methods of computation, including any required by an accounting standard, what has changed, as well as the reasons for, and the effect of, the change.

Please refer to *"E. Notes to the Condensed Interim Consolidated Financial Statements: 2. Basis of preparation* and *3. Use of judgements and estimates"* above.

6. Earnings per ordinary share of the group for the current period reported on and the corresponding period of the immediately preceding financial year, after deducting any provision for preference dividends.

	Group			
	Three months ended		**Twelve months ended**	
Continuing operations	**30 June 2026**	30 June 2025	**30 June 2026**	30 June 2025
Net loss from continuing operations attributable to equity holders of the Company (S$)	**(6,598,320)**	(8,204,591)	**(23,886,395)**	(27,046,778)
Weighted average number of ordinary shares	**1,269,386,785**	1,062,020,642	**1,191,260,305**	1,052,178,580
Basic and diluted loss per share (cents per share) [(a)]	**(0.52)**	(0.77)	**(2.01)**	(2.57)
Discontinuing operations				
Net (loss)/profit from discontinuing operations attributable to equity holders of the Company (S$)	**(4,568)**	245	**(10,661)**	(7,404)
Weighted average number of ordinary shares	**1,269,386,785**	1,062,020,642	**1,191,260,305**	1,052,178,580
Basic and diluted loss per share (cents per share) [(a)]	**	**	**	**

** Amount less than 0.001

(a) For the financial year ended 30 June 2026 and 30 June 2025, the computation of diluted loss per share does not adjust for the effects of the potential ordinary shares from Warrants as they have an anti-dilutive effect on the loss per share calculation.

7. Net asset value (for the issuer and group) per ordinary share based on the total number of issued shares excluding treasury shares of the issuer at the end of the: -

a. Current financial period reported on; and
b. Immediately preceding financial year

Please refer to *"E. Notes to the Condensed Interim Consolidated Financial Statements: 9. Net Asset Value"* above.

8. A review of the performance of the group, to the extent necessary for a reasonable understanding of the group's business. The review must discuss: -

a. any significant factors that affected the turnover, costs, and earnings of the group for the current financial period reported on, including (where applicable) seasonal or cyclical factors; and

b. any material factors that affected the cash flow, working capital, assets or liabilities of the group during the current financial period reported on.

Review for the performance of the Group for 3 months ended 30 June 2026 ("Q4 FY26") and 30 June 2025 ("Q4 FY25"), and 12 months ended 30 June 2026 ("FY2026") and 30 June 2025 ("FY2025") respectively.

Consolidated Statement of Comprehensive Income

Q4 FY25 vs Q4 FY26

(a) Revenue

The Group's revenue decreased by 2.0% from S$3.72 million in Q4 FY25 to S$3.65 million in Q4 FY26. Revenue from the Medical Diagnostics and Treatments segment decreased by 4.3% to S$2.77 million in Q4 FY26 from S$2.90 million in Q4 FY25, primarily due to intensified market competition impacting demand. Revenue from the Radiation Therapy and Medical Oncology segment increased by 6.1% to S$0.88 million in Q4 FY26 from S$0.83 million in Q4 FY25, which was achieved by the rising patients' number despite a shift in patient profile mix, with a higher proportion of lower-priced treatments resulting in lower average revenue per case.

(b) Other income

The Group recorded other income of S$0.15 million in Q4 FY26, a decrease of 43% compared to S$0.25 million in Q4 FY25. The decrease was mainly due to the waiver of late payment interest income of approximately S$0.14 million recognised in Q4 FY25, partially offset by higher sublease income arising from increased rental rate charged during Q4 FY26.

(c) Other (losses) / gains

Other (losses)/gains decreased from a gain of S$0.13 million in Q4 FY25 to a marginal loss in Q4 FY26, mainly attributable to (i) foreign exchange gain in Q4 FY25 compared to foreign exchange loss in Q4 FY26 arising from payment to a supplier, and (ii) the absence of a one-off gain of approximately S$0.10 million on the modification of a loan from a non-related party, which is currently a substantial shareholder of the Company, recognised in Q4 FY25.

(d) Medical consultancy fees

The Group recorded medical consultancy fees of S$0.42 million in Q4 FY26, an increase of 16% compared to S$0.36 million in Q4 FY25, mainly due to an increase in the doctors' earnings for the aesthetics department under Medical Diagnostics and Treatments segment as a result of the increase of revenue recorded under aesthetics department from the Medical Diagnostics and Treatments segment in Q4 FY26.

(e) Short-term rental of premises

Short-term rental of premises decreased by S$0.01 million, mainly due to termination of a medical equipment in Q4 FY26.

(f) Employee compensation

The Group recorded employee compensation of S$2.75 million in Q4 FY26, a 28% increase from S$2.15 million in Q4 FY25. The increase was mainly due to the absence of the reversal of provisions for bonus and leave recognised in Q4 FY25 as which was recognised prior to Q4 FY26 but in FY2026, partially offset by lower salary expenses following the departure of key doctors in Q4 FY26.

(g) Impairment loss on property, plant and equipment

The Group recorded an impairment loss on property, plant and equipment of S$0.18 million for Q4 FY2026 in view of the decrease in medical diagnostics and treatment revenue segment, as these assets are no longer expected to generate the previously anticipated level of economic benefits.

Please refer to "*E. Notes to the Condensed Interim Consolidated Financial Statements: 3. Use of judgements and estimates*" above.

(h) Finance costs

The Group recorded finance costs of S$1.44 million in Q4 FY26, a 32% increase from S$1.09 million in Q4 FY25, mainly due to (i) higher interest expense of approximately S$0.51 million arising from measurement of fair value and loan modification relating to shareholder loans in accordance with relevant accounting treatment, (ii) interest expense from additional loans from shareholders of S$3.30 million in Q4 FY26, partially offset by lower interest expense following partial settlement of bank borrowings.

(i) Loss after tax

The loss after tax decreased by 20% from S$8.20 million in Q4 FY25 to S$6.60 million in Q4 FY26 mainly due to the factors mentioned above.

FY2025 vs FY2026

(a) Revenue

The Group's revenue remained relatively comparable in FY2026 at S$15.72 million to S$15.71 million in FY2025. Overall revenue from the Medical Diagnostics and Treatments segment remained relatively constant at S$12.52 million in FY2026 and S$12.55 million in FY2025, mainly attributable to the decrease in the revenue contribution from the clinical and medical services segment due to increased competition from neighbouring radiology centres and the growing consolidation of medical groups limiting the effectiveness of various initiatives implemented by the Group during FY2026, which was partially offset by the increased income from services rendered to third parties from clinical research. Revenue from the Radiation Therapy and Medical Oncology segment increased by S$0.04 million to S$3.19 million in FY2026, contributed by the rising patients' number despite a shift in patient profile mix, with a higher proportion of lower-priced treatments resulting in lower average revenue per case.

(b) Other income

The Group recorded other income of S$0.54 million in FY2026, with a decrease of S$0.32 million compared to S$0.86 million in FY2025, mainly due to the absence of a one-time Grant for Equity Market Singapore (Gems) scheme granted by Monetary Authority of Singapore (MAS) amounting to S$0.30 million in FY2025 and the waiver of late payment of interest income of S$0.14 million recognised in FY2025, partially offset by higher sublease income arising from increase rental rate charged during FY2026.

(c) Other gains

The Group recorded other gains of S$0.08 million in FY2026, a decrease of 36% compared to S$0.12 million in FY2025, mainly due to (i) the absence of a one-off gain of approximately S$0.10 million on the modification of a loan from a non-related party, which is currently a substantial shareholder of the Company, recognised in FY2025, and (ii) lower foreign exchange gains arising from payment to a supplier, partially offset by a gain on disposal of property, plant and equipment recognised in FY2026.

(d) Impairment loss on property, plant and equipment

The Group recorded impairment loss on property, plant and equipment of S$0.18 million. Impairment losses on assets were recognised for FY2026 in view of the decrease in medical diagnostics and treatment revenue segment, as these assets are no longer expected to generate the previously anticipated level of economic benefits.

Please refer to "*E. Notes to the Condensed Interim Consolidated Financial Statements: 3. Use of judgements and estimates*" above.

(e) Finance costs

The Group recorded finance costs of S$4.12 million in FY2026 as compared to S$3.17 million in FY2025, an increase of S$0.95 million or 30%, mainly due to (i) interest expense from additional loans from shareholders of S$4.20 million; and (ii) higher interest expense arising from renewal of lease liabilities in FY2026, partially offset by lower interest expense following partial settlement of bank borrowings.

(f) Loss after tax

As a result of the aforementioned, the Group's loss after tax decreased by S$3.16 million or 12% from S$27.05 million in FY2025 to S$23.90 million in FY2026.

Consolidated Statement of Financial Position

(a) Non-current assets

The Group recorded non-current assets of S$113.93 million in FY2026, compared to S$119.40 million in FY2025, a decrease of S$5.47 million, mainly due to the depreciation of property, plant and equipment of S$10.78 million, partially offset by the renewal of lease properties of S$4.60 million and purchase of property, plant and equipment of S$0.49 million (refer to Section E: Note 10). The decrease was partially offset by the increase in other assets, mainly attributable to classification of current security deposit in FY2025 to non-current portion in FY2026 following renewal of lease properties.

(b) Current assets

The Group recorded current assets of S$18.17 million as at FY2026, compared to S$5.31 million as at FY2025, representing an increase of S$12.86 million. The increase was mainly attributable to (i) an increase of S$12.34 million in cash and cash equivalents, primarily due to the net proceeds raised from the Rights cum Warrants Issue; and (ii) an increase of S$0.88 million in trade and other receivables, mainly due to slower collections from customers. The increase was partially offset by the decrease in other assets, mainly attributable to classification of current security deposit in FY2025 to non-current portion in FY2026, following the renewal of lease properties. Further details of the Group's cash flows are set out in section "Consolidated Statement of Cash Flows" below.

(c) Non-current liabilities

The Group's non-current liabilities decreased from S$51.73 million as at 30 June 2025 to S$44.46 million as at 30 June 2026, representing a net decrease of S$7.27 million. The decrease was mainly due to the reclassification of the following from non-current liabilities to current liabilities:-

(i) loans from shareholders of S$6.51 million; and

(ii) reclassification of the term loan of S$1.41 million representing the portion due for settlement within the next 12 months.

The above was partially offset by an increase in lease liabilities of S$0.18 million and the increase in provision for reinstatement costs of S$0.47 million as results of the renewal of lease property.

(d) Current liabilities

Current liabilities increased by S$17.38 million to S$34.73 million as at 30 June 2026, from S$17.35 million as at 30 June 2025. The increase was attributable to (i) an increase in lease liabilities of S$1.43 million from the renewal of lease property; (ii) an addition of S$7.20 million loans from shareholders, as well as the shareholders loans of S$6.51 million reclassified from non-current liabilities; (iii) the reclassification of the term loan of S$1.41 million from non-current liabilities to current liabilities; and (iv) an increase of S$6.83 million in trade and other payables, mainly attributable to the higher trade payables to vendors as a result of the Group's optimisation of its payment cycles as part of its broader working capital management strategy.

The increase was partially offset by the conversion of the loan from a non-related party, which is currently a substantial shareholder of the Company, into share capital amounting to S$5.13 million which has been completed on 15 October 2025 (please refer to *"E. Notes to the Condensed Interim Consolidated Financial Statements: 14. Loan from a non-related party"* above), as well as the repayment of bank borrowings of S$2.25 million.

The Group is in a net current liability position of S$16.55 million as at 30 June 2026. Based on the factors as elaborated further in section 2.2 of Note E explaining the Group's going concern assessment, and the Board is of the view that the Group will have sufficient funds to meet its financial obligations as and when they fall due. The Board of Directors also confirms that, to the best of its knowledge, all material disclosures have been provided for trading of the Company's securities in an orderly manner.

Consolidated Statement of Cash Flows

Q4 FY26 vs Q4 FY25

(a) Cash flows from operating activities

The Group recorded net cash generated used in operating activities of S$4.02 million in Q4 FY26. This was derived from operating cash flows before working capital changes of S$2.45 million, mainly due to the Group recording a loss after tax of S$6.60 million for Q4 FY26, adjusted for interest expenses of S$1.44 million and depreciation for property, plant and equipment of S$2.63 million. The decrease in working capital is mainly due to the increase in trade and other receivables of S$0.43 million due to slower collection from customers, partially offset by higher settlement of trade and other payables by S$1.66 million in Q4 FY26.

(b) Cash flows from investing activities

The Group's net cash generated from investing activities in Q4 FY26 primarily relates to sublease income received of S$0.09 million.

(c) Cash flows from financing activities

Net cash generated from financing activities in Q4 FY26 amounted to S$16.39 million mainly due to:

i) Loans received from shareholders amounting to S$3.30 million; and
ii) net proceeds of S$14.94 million received from issuance of share capital following the completion of Rights cum Warrants Issue on 24 June 2026.

The cash inflow was partially offset by the repayment of lease liabilities and its corresponding finance costs of S$1.11 million and repayment of bank loan and its corresponding interest expense of S$0.50 million.

FY2025 vs FY2026

(a) Cash flows from operating activities

In FY2026, net cash used in operating activities was recorded at S$3.64 million. This comprised operating cash flows before working capital changes of S$9.24 million mainly due to (i) interest expenses of S$4.12 million; (ii) depreciation for property, plant and equipment of S$10.78 million; and (iii) impairment loss on property, plant and equipment of S$0.18 million, partially offset by the increase in trade and other payables of S$6.51 million as a result of the Group's optimisation of its payment cycles as part of its broader working capital management strategy.

(b) Cash flows from investing activities

Net cash used in investing activities in FY2026 amounted to S$0.07 million mainly due to purchase of property, plant and equipment of S$0.49 million. The cash outflow was partially offset by the proceeds from disposal of property, plant and equipment of S$0.07 million and sublease income received of S$0.35 million.

(c) Cash flows from financing activities

Net cash generated from financing activities in FY2026 amounted to S$15.83 16.39million mainly due to:

i) loan received from shareholders amounting to S$7.20 million;
ii) net proceeds of S$0.69 million received from issuance of share capital pursuant to the completion of Placement on 15 October 2025; and
iii) net proceeds of S$14.94 million received from issuance of share capital following the completion of Rights cum Warrants Issue on 24 June 2026.

The cash inflow was partially offset by the repayment of lease liabilities and its corresponding finance costs of S$4.31 million and repayment of bank loan and its corresponding interest expense of S$2.38 million.

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

Not applicable.

10. 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 reporting period and the next 12 months.

Singapore continues to maintain its position as a regional hub for highly specialised healthcare, including oncology. While foreign patient volumes remain below pre-pandemic levels, demand for complex and high-value treatments continues to support the segment[1]. In oncology, Singapore is one of the few countries in Southeast Asia offering proton beam therapy ("PBT"), providing an opportunity to serve both local and regional patients requiring specialised radiation treatment[2].

The operating environment for specialised oncology services remains dependent on factors including the pace of patient referrals and conversion, patient eligibility and accessibility, insurance coverage, and competition from alternative treatment modalities and regional healthcare providers. Singapore's established healthcare infrastructure, clinical expertise and reputation for quality of care continue to support its position as a destination for complex medical treatment[3].

Against this backdrop, the Group continues to strengthen its referral channels and clinical collaborations. Key developments which may affect the Group over the next 12 months include:

- **Leading Public Hospital and Cancer Group:** In January 2026, the two-year Service Level Agreement was varied to include the provision of photon therapy treatment for patients, in addition to proton therapy. The expanded scope provides an additional referral channel for the Group's radiotherapy services

- **Private Oncology Group Collaboration:** The Group is developing a collaboration with a leading private oncology group in Singapore, including a senior radiation oncologist. If successfully implemented, the collaboration is expected to broaden the Group's referral network and improve access to proton therapy for suitable patients.

- **Centre for Clinical Pharmacology**: Under the first service agreement entered into in July 2025 with one of the largest global pharmaceutical companies for a clinical research trial, the relevant trial protocols received approval from the US FDA in February 2026. The Group continues to explore further areas of collaboration with the pharmaceutical company, including potential opportunities in nuclear medicine and neurodegenerative disease trials.

- In July 2026, the Group renewed its Research Agreement with another leading global pharmaceutical company, further reinforcing its collaborative pipeline.

- The Group is exploring the use of proton beams in proton-boron fusion therapy, which may contribute to improved proton beam machine utilisation in the future.

Taken together, these developments are expected to broaden the Group's referral channels and clinical collaborations over the next 12 months. However, the timing and extent of any resulting increase in patient volumes and revenue will depend on, among other factors, the conversion of referral pipelines, patient eligibility and demand, the implementation and development of clinical collaborations, and prevailing competitive and market conditions.

In assessing the Group's ability to continue as a going concern, the Board has considered the Group's current financial position and management's assessment of projected cash flows, expected patient volumes and operational requirements as well as bases illustrated in the above section 2.2 of Note E. Based on this assessment, the Board is satisfied that the Group has adequate resources to meet its obligations and continue as a going concern for at least the next twelve months.

[1] https://www.aseanbriefing.com/news/singapores-medical-tourism-industry-growth-opportunities-and-future-trends/
[2] https://www.nccs.com.sg/news/patient-care/more-than-300-in-singapore-have-received-proton-beam-therapy-for-cancer
[3] https://www.nccs.com.sg/news/others/fewer-foreign-patients-in-singapore-but-more-coming-for-critical-and-complex-care

11. Dividend

a. **Current Financial Period Reported On: Any dividend declared for the current financial period reported on?**

No dividends have been declared or recommended for the current reporting financial year.

b. **Corresponding Period of the Immediately Preceding Financial Year: Any dividend declared for the corresponding period of the immediately preceding financial year?**

Not applicable.

c. **Date payable:**

Not applicable.

d. **Books closure date:**

Not applicable.

e. **The date on which Registrable Transfers received by the company (up to 5.00pm) will be registered before entitlements to the dividend are determined:**

Not applicable.

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

No dividends have been declared or recommended for the reported financial year as the Company recorded a loss for the financial year.

13. If the group has obtained a general mandate from shareholders for interested person transactions ("IPT"), 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 a general mandate from its shareholders for IPTs. Save for the below, there were no IPT transactions amounting to S$100,000 and above during the financial year ended 30 June 2026:

Name of interested person	Nature of relationship	Aggregate value of all interested person transactions during the financial year under review (excluding transactions less than S$100,000 and transactions conducted under shareholders' mandate pursuant to Rule 920)	Aggregate value of all interested person transactions conducted under shareholders' mandate pursuant to Rule 920 (excluding transactions less than S$100,000)
Dr Djeng Shih Kien ("Dr Djeng")	The Chief Executive Officer and Executive Director of the Company, and a shareholder holding approximately 8.19% shareholding interest in the Company as at the date of this announcement.	S$145,118(1)	Not applicable
	Total	S$145,118	Not applicable
Dynamic Milestone Pte. Ltd. ("Dynamic Milestone")	An associate of Dato' Sri Lee Kok Chuan, a Non-Executive and Non-Independent Director of the Company, and a shareholder of the Company, holding approximately 0.76% shareholding interest in the Company as at the date of this announcement.	S$156,493(2)	Not applicable
	Total	S$156,493	Not applicable
Espeetex Sdn. Bhd. (the "Espeetex")	Substantial shareholder of the Company, holding approximately 20.22% shareholding interest in the Company as at the date of this announcement.	S$474,189(3)	Not applicable
		S$23,378,676(4)	Not applicable
	Total	S$23,852,865	Not applicable

(1) As disclosed in Section E Note 13 of this announcement, the Company had entered into (i) a loan agreement dated 13 February 2026 between the Company and Dr Djeng in relation to the loan of aggregate principal amount of up to S$1,800,000; (ii) a loan agreement dated 29 May 2026 between the Company and Dr Djeng in relation to the loan of aggregate principal amount of up to S$1,200,000. The interest payable attributable to the S$1,800,000 loan and the S$1,200,000 loan is S$137,490 and S$7,628. For the avoidance of doubt, saved for the above-mentioned loan agreements, the Company did not enter into any new loan agreement with Dr Djeng during FY2026. The variance of S$7,101 from the IPT amount-at-risk disclosed in the quarterly results announcement dated 14 May 2026 arose due to a different calculation start date being applied after reassessing the calculation.

(2) As disclosed in Section E Note 13 of this announcement, the Company had entered into (i) a loan agreement dated 7 May 2026 between the Company and Dynamic Milestone in relation to the loan of aggregate principal amount of up to S$1,200,000; (ii) supplemental letter dated 19 May 2026 in relation to the loan of aggregate principal amount of up to S$1,200,000 granted by Dynamic Milestone to the Company, to extend the term of such loan by six months from 13 May 2027, with the interest rate for the extended period revised to 10% per annum.

(3) As disclosed in, inter alia, the "Announcement on Interested Person Transactions Pursuant to Rule 905 (2) of the Catalist Rules" dated 30 October 2025, the Company had entered into (i) a loan agreement dated 29 July 2025 between the Company and Espeetex in relation to the loan of aggregate principal amount of up to S$1,500,000; (ii) a variation letter dated 28 August 2025 between the Company and Espeetex in relation to the loan of aggregate principal amount of up to S$2,000,000 granted by Espeetex to the Company, to extend the term of such loan by six months from 30 June 2026; and (iii) a loan agreement dated 12 September 2025 between the Company and Espeetex in relation to the loan of aggregate principal amount of up to S$1,500,000. For the avoidance of doubt, saved for the above-mentioned loan agreements, the Company did not enter into any new loan agreement with Espeetex during FY2026. The variance from the IPT amount-at-risk disclosed in quarterly results announcement dated 14 May 2026 arose from the inclusion of interest payable of S$73,074 relating to the loan extension referred to in (ii) above.

(4) As set out in the Company's announcement dated 30 October 2025, the Company has on 30 October 2025 entered into the Espeetex Loan Conversion Deed with Espeetex in relation to the Espeetex Loan Conversion. The completion of the Espeetex Loan Conversion is conditional upon the fulfilment (or otherwise waiver) of certain conditions precedent including, *inter alia*, the grant of Whitewash Waiver by the SIC in respect of the Concert Party Group, Shareholders' approval being obtained in respect of the Espeetex Loan Conversion at a general meeting and the completion of the Rights cum Warrants Issue. Please refer to the Company's announcements dated 30 October 2025, 13 February 2026 and 22 April 2026, for further details relating to the Espeetex Loan Conversion and the application to SIC for the Whitewash Waiver in respect of the Concert Party Group.

14. Use of Net Proceeds from the Rights cum Warrants Issue

On 23 June 2026, the Group completed the renounceable non-underwritten Rights cum Warrants Issue. Please refer to the Company's announcements dated 30 October 2025, 13 February 2026, 22 April 2026, 12 May 2026, 20 May 2026, 2 June 2026, and 4 June 2026 (collectively, the "**RCWI Announcements**") and the Offer Information Statement dated 2 June 2026 ("**OIS**") in relation to the Rights cum Warrants Issue. The Company raised Net Proceeds of approximately S$14.94 million (after deducting estimated costs and expenses of S$0.33 million) (the "**Rights Net Proceeds**") from the Rights cum Warrants Issue.

Unless otherwise defined or the context otherwise requires, all capitalised terms used in the table below bear the same meanings as in OIS.

As at date of this announcement, the status on the utilisation of the Rights Net Proceeds is as follows:

	Amount allocated as disclosed in the OIS S$'000	**Amount utilised as at the date of this announcement S$'000**	**Balance as at 29 August 2026 S$'000**
General working capital (1)	9,441	5,935 (2)	3,506
Repayment of loan from a Shareholder (3)	1,200	1,200	-
System maintenance and software upgrades	3,800	1,042	2,758
System revamp and CAPEX	500	12	488
Total	14,941	8,189	6,752

Note:

(1) As set out in the OIS, the Company had received Prepayments from certain Undertaking Shareholders amounting to an aggregate of S$3.90 million, which had been fully applied towards the Company's working capital requirements, comprising mainly payroll expenses and maintenance fees for medical equipment, of which the breakdown of its utilisation is set out in the Company's announcement dated 16 July 2026. Please refer to the OIS and the Company's announcements dated 13 February 2026 and 22 April 2026 for further information in relation to the Prepayments.

(2) Amount utilised for general working capital of S$5.94 million mainly due to the payment for payroll expenses of the Group's employees and Directors' fees of approximately S$2.76 million, rental fees and other related expenses of the Group of approximately S$1.07 million, utilities charges and professional fees of the Group amounting to approximately S$0.97 million and S$0.29 million.

(3) The loan was granted by one of the Company's Shareholders to the Company to fund its working capital. Please refer to the OIS for further details in relation to the Shareholder's loan. The loan was utilised for i) system maintenance of approximately S$0.80 million, ii) payroll expenses of approximately S$0.33 million, and iii) rental and other related expenses of the Group amounting to approximately S$0.07 million.

The above utilisation is in accordance with the intended use of Rights Net Proceeds as set out in the OIS.

The Company will continue to make periodic announcements via SGXNET on the utilisation of the Rights Net Proceeds as and when such proceeds are materially disbursed.

15. Segmented revenue and results for operating segments (of the group) in the form presented in the issuer's most recently audited annual financial statements, with comparative information for the immediately preceding year.

Please refer to *"E. Notes to the Condensed Interim Consolidated Financial Statements: 5. Segment and revenue information"* above.

16. In the review of performance, the factors leading to any material changes in distribution to turnover and earnings by operating segments.

Please refer to *"E. Notes to the Condensed Interim Consolidated Financial Statements: 5. Segment and revenue information"* and *"F. Other Information Required By Catalist Rules Appendix 7C: 8. Review of Performance of the Group"* above.

17. 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 take an appropriate negative statement.

The Company confirms that there is no person occupying a managerial position in the Company or any of its principal subsidiaries who is a relative of a director or chief executive officer or substantial shareholder of the Company as at the date of this announcement.

18. Confirmation that the issue has procured undertakings from all its directors and executive officers (in the format set out in Appendix 7H) under Rule 720(1) of the Catalist Listing Manual.

The Company confirms that it has procured undertakings from all its directors and executive officers (in the format set out in Appendix 7H) under Rule 720(1) of the Catalist Listing Manual.

19. Disclosures required pursuant to Rule 706A of the Catalist Rules

During the financial year, the Company did not acquire any shares resulting in any company becoming a subsidiary or associated company or increasing its shareholding percentage in any subsidiary. Additionally, the Company did not dispose of any shares resulting in a company ceasing to be a subsidiary corporation or associated company or decreasing its shareholding percentage in any subsidiary corporation.

BY ORDER OF THE BOARD

Dr Djeng Shih Kien
Executive Director and Chief Executive Officer
29 August 2026

The contact person for the Sponsor is Ms. Ng Shi Qing, 16 Collyer Quay, #10-00 Collyer Quay Centre, Singapore 049318, sponsorship@ppcf.com.sg.