TMC LIFE SCIENCES BERHAD
Company no. 200301021989 (624409-A)
(Incorporated in Malaysia)

AUDITED INTERIM FINANCIAL REPORT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

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TMC LIFE SCIENCES BERHAD
Company no. 200301021989 (624409-A)
(Incorporated in Malaysia)

AUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	Individual Quarter		12 months ended	
	Current Year Quarter	Preceding Year Quarter	Current Year To Date	Preceding Year Corresponding Period
	30/06/2026	30/06/2025	30/06/2026	30/06/2025
	RM'000	RM'000	RM'000	RM'000
Revenue	99,352	93,273	393,027	345,538
Other operating income	1,544	1,407	6,031	4,601
Inventories and consumables	(36,016)	(34,991)	(142,358)	(118,019)
Staff costs	(29,132)	(29,230)	(115,245)	(117,946)
Other operating expenses	(18,520)	(16,683)	(73,759)	(67,832)
Depreciation and amortisation	(9,153)	(9,195)	(37,325)	(34,101)
Interest income	706	706	2,864	4,167
Finance costs	(1,699)	(2,233)	(7,500)	(9,336)
Profit before taxation	7,082	3,054	25,735	7,072
Taxation	(2,434)	(631)	(8,355)	(3,466)
Profit for the financial year, representing total comprehensive income (net of tax) for the financial year	4,648	2,423	17,380	3,606
Profit for the financial year, representing total comprehensive income (net of tax) for the financial year attributable to:-				
Owners of the parent	4,648	2,423	17,380	3,606
Profit per ordinary share attributable to the owners of the parent (sen)				
Basic / Diluted	0.27	0.14	1.00	0.21

The audited condensed consolidated statement of comprehensive income should be read in conjunction with the accompanying explanatory notes attached to the interim financial statements.

TMC LIFE SCIENCES BERHAD
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AUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	Attributable to owners of the parent			
		Non-distributable	Distributable	
	Share capital RM'000	Share options reserve RM'000	Retained profits RM'000	Total equity RM'000
Balance at 1 July 2025	625,986	-	227,057	853,043
Profit for the financial year, representing total comprehensive income (net of tax) for the financial year	-	-	17,380	17,380
Transaction with owners				
Dividend paid	-	-	(3,245)	(3,245)
Balance at 30 June 2026	625,986	-	241,192	867,178
Balance at 1 July 2024	625,986	1,316	260,732	888,034
Profit for the financial year, representing total comprehensive income (net of tax) for the financial year	-	-	3,606	3,606
Transactions with owners				
Share options granted under ESOS	-	19	-	19
Transfer within reserve for ESOS forfeited	-	(1,335)	1,335	-
Dividend paid	-	-	(38,616)	(38,616)
Total transactions with owners	-	(1,316)	(37,281)	(38,597)
Balance at 30 June 2025	625,986	-	227,057	853,043

The audited condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the financial year ended 30 June 2025 and the accompanying explanatory notes attached to the interim financial statements.

TMC LIFE SCIENCES BERHAD
Company no. 200301021989 (624409-A)
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AUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	As At 30/06/2026 Audited RM'000	As At 30/06/2025 Audited RM'000
Non-current assets		
Property, plant and equipment	715,217	725,778
Intangible assets	195,851	201,192
Investment property	1,979	2,039
Other receivable	3,999	-
Deferred tax assets	692	700
Total non-current assets	917,738	929,709
Current assets		
Inventories	20,547	15,908
Trade and other receivables	64,600	65,600
Tax recoverable	510	11,409
Cash and bank balances	111,640	109,564
Total current assets	197,297	202,481
TOTAL ASSETS	1,115,035	1,132,190
Current liabilities		
Contract liabilities	595	519
Trade and other payables	68,139	69,286
Borrowings	45,110	38,047
Lease liabilities	1,967	1,901
Income tax payable	1,122	559
Total current liabilities	116,933	110,312
NET CURRENT ASSETS	80,364	92,169
Non-current liabilities		
Contract liabilities	378	357
Borrowings	96,540	141,426
Lease liabilities	1,600	1,598
Provision	671	739
Deferred tax liabilities	31,735	24,715
Total non-current liabilities	130,924	168,835
TOTAL LIABILITIES	247,857	279,147
NET ASSETS	867,178	853,043
Represented by:		
Equity attributable to owners of the parent		
Share capital	625,986	625,986
Retained profits	241,192	227,057
TOTAL EQUITY	867,178	853,043
Net assets per share (RM)	0.50	0.49

The audited condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the financial year ended 30 June 2025 and the accompanying explanatory notes attached to the interim financial statements.

TMC LIFE SCIENCES BERHAD
Company no. 200301021989 (624409-A)
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AUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	Current Year To Date 30/06/2026 RM'000	Preceding Year Corresponding Period 30/06/2025 RM'000
Cash flows from operating activities		
Profit before tax	25,735	7,072
Adjustments for :-		
Non-cash items	38,143	34,931
Interest expense	7,500	9,336
Interest income	(2,864)	(4,167)
Operating profit before changes in working capital	68,514	47,172
Changes in working capital		
Net change in current assets	(8,433)	(19,083)
Net change in trade and other payables and contract liabilities	(5,257)	5,809
Cash generated from operations	54,824	33,898
Interest paid	(7,271)	(9,126)
Net income tax refunded / (paid)	10,135	(2,266)
Net cash flows generated from operating activities	57,688	22,506
Cash flows from investing activities		
Acquisition of property, plant and equipment	(13,728)	(40,707)
Acquisition of intangible assets	(1,019)	(432)
Proceeds from disposal of property, plant and equipment	22	12
Withdrawal of deposits placed with:-		
- financial institutions with original maturity of more than three (3) months	29,722	32,225
- deposits pledged	472	94
Interest received	2,864	4,167
Net cash flows generated from / (used in) investing activities	18,333	(4,641)
Cash flows used in financing activities		
Dividend paid	(3,245)	(38,616)
Payment of lease liabilities	(2,465)	(2,461)
Repayment of term loans	(37,603)	(22,595)
Repayment of hire purchase	(438)	(882)
Net cash flows used in financing activities	(43,751)	(64,554)
Net increase/(decrease) in cash & cash equivalents	32,270	(46,689)
Cash & cash equivalents at beginning of the financial year	60,822	107,511
Cash & cash equivalents at end of the financial year	93,092	60,822
Cash & cash equivalents at end of the financial year		
Cash at banks and on hand	51,573	43,555
Deposits with licensed banks	60,067	66,009
	111,640	109,564
Less: Deposits with licensed banks (for more than 3 months)	(14,914)	(44,636)
Deposit pledged to a licensed bank	(1,174)	(1,646)
Cash restricted in use	(2,460)	(2,460)
	93,092	60,822

The audited condensed consolidated statement of cash flows should be read in conjunction with the accompanying explanatory notes attached to the interim financial statements.

TMC LIFE SCIENCES BERHAD
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NOTES TO THE AUDITED INTERIM FINANCIAL REPORT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

A EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS")

A1 BASIS OF PREPARATION

The interim financial report is audited and has been prepared in compliance with Malaysian Financial Reporting Standards ("MFRS") 134 - Interim Financial Reporting and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial report should be read in conjunction with the audited financial statements of TMC Life Sciences Berhad and its subsidiaries ("the Group") for the financial year ended 30 June 2025. The explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant for understanding the changes in the financial position of the Group since the financial year ended 30 June 2025, and changes in financial performance since the preceding year corresponding period.

The accounting policies and methods of computations used in the preparation of the financial statements are consistent with those adopted in the audited financial statements for the financial year ended 30 June 2025, except for the adoption of the new, revised and amendments to MFRS and IC Interpretations effective as of 1 January 2025 as issued by the Malaysian Accounting Standards Board, which does not have any significant impact on the financial statements of the Group.

A2 SEASONALITY OR CYCLICALITY OF OPERATIONS

The Group's business is typically impacted during festive and holiday periods when a decrease in patient load is anticipated.

A3 UNUSUAL ITEMS AFFECTING ASSETS, LIABILITIES, EQUITY, NET INCOME OR CASH FLOWS

There were no material items or events that arose, which affected assets, liabilities, equity, net income or cash flows that are unusual by reasons of their nature, size or incidence.

A4 CHANGE IN ACCOUNTING ESTIMATES

There were no material changes in the nature and amount of estimates reported that have a material effect in the current financial quarter under review.

A5 ISSUANCE AND REPAYMENT OF DEBT AND EQUITY SECURITIES

There were no issuance, cancellation, repurchases, resale and repayment of debt and equity securities in the current financial quarter under review.

A6 DIVIDEND PAID

During the financial year ended 30 June 2026, the Company paid a final single tier dividend of 0.1863 sen per ordinary share on 1,741,882,393 ordinary shares, amounting to RM3,245,111 in respect of the financial year ended 30 June 2025.

A7 SEGMENTAL INFORMATION

The Group operates mainly in Malaysia and is involved in the healthcare sector which includes providing specialist healthcare services in its multi disciplinary tertiary hospital and fertility centres.

A8 MATERIAL EVENT SUBSEQUENT TO THE END OF THE INTERIM REPORTING PERIOD

There was no material event subsequent to 30 June 2026 and up to the date of this report that would likely affect substantially the results of the operations of the Group.

A9 CHANGES IN THE COMPOSITION OF THE GROUP

There were no changes in the composition of the Group during the current quarter under review.

A10 CONTINGENT LIABILITIES OR CONTINGENT ASSETS

Financial guarantees

	30/06/2026 RM'000	30/06/2025 RM'000
Unsecured		
Corporate guarantees given to licensed bank for banking facility granted to wholly-owned subsidiaries	141,650	179,473
Letter of guarantee given to suppliers	5,230	9,225
	146,880	188,698

A11 CAPITAL COMMITMENTS

The amount of commitments for capital expenditure is as follows:

	30/06/2026 RM'000	30/06/2025 RM'000
Approved and contracted for	33,662	29,581

A12 SIGNIFICANT RELATED PARTY TRANSACTIONS

There were no significant related party transactions during the quarter under review.

B ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA SECURITIES BERHAD ("BURSA SECURITIES")

B1 REVIEW OF THE PERFORMANCE OF THE GROUP

Analysis of performance

Review of results for the financial quarter (3 months ended 30 June 2026 versus 3 months ended 30 June 2025)

	3 months ended	
	30/06/2026	30/06/2025
	RM'000	RM'000
Revenue	99,352	93,273
Profit before taxation	7,082	3,054

For the quarter ended 30 June 2026, the Group recorded revenue of RM99.4 million and profit before taxation of RM7.1 million, an improvement in profit before taxation compared to the previous corresponding quarter. This increase in profit before taxation was due to higher revenue and improved cost efficiency.

Review of results for the financial year (12 months ended 30 June 2026 versus 12 months ended 30 June 2025)

	12 months ended	
	30/06/2026	30/06/2025
	RM'000	RM'000
Revenue	393,027	345,538
Profit before taxation	25,735	7,072

For the financial year ended 30 June 2026, the Group reported a 14% increase in revenue to RM393.0 million and an improvement in profit before taxation to RM25.7 million, compared to the financial year ended 30 June 2025. This performance was driven by the rebound in revenue and continued cost optimisation initiatives.

Material factors affecting the earnings and / or revenue of the Group

The material factors that affect the earnings and / or revenue of the Group are the successful recruitment of healthcare professionals in our facilities, additional bed capacity and additional services offered by the Group, higher case intensity handled, and continuous marketing effort to boost local and international branding.

B2 MATERIAL CHANGE IN PROFIT BEFORE TAX AS COMPARED WITH IMMEDIATE PRECEDING QUARTER (3 months ended 30 June 2026 versus 3 months ended 31 March 2026)

	3 months ended	
	30/06/2026	31/03/2026
	RM'000	RM'000
Revenue	99,352	89,701
Profit before taxation	7,082	2,749

Compared to the immediate preceding quarter ended 31 March 2026, revenue and profit before taxation increase by 11% and 158%, respectively. The increase in profit before taxation was due to higher revenue and improved cost efficiency.

B3 PROSPECTS FOR THE FINANCIAL YEAR ENDING 30 JUNE 2027

The private healthcare landscape continues to be shaped by evolving payor dynamics, with insurers and corporate customers placing increased emphasis on affordability and value-based outcomes. In response, the Group is proactively executing its value-based care strategy. This approach focuses on delivering high-quality and efficient clinical outcomes in a financially sustainable manner, thereby ensuring we remain as preferred partner for insurers while maintaining our commitment to excellence in patient care.

The impact of global geopolitical situation on supply chain disruptions is contained, but inflationary pressures is a concern. The Group has strengthened its operational efficiency and cost optimisation, enabling sustainable long-term operation.

The Group's growth trajectory remains robust, underpinned by the expansion of its key specialties. The Group is actively diversifying its revenue base by strengthening its presence in the corporate segment, broadening its international patient mix, and increase demand for fertility treatment regionally.

B4 VARIANCE ON PROFIT FORECAST/PROFIT GUARANTEE

There is no profit forecast or profit guarantee for the financial year ended 30 June 2026.

B5 TAXATION

	Individual quarter		12 months ended	
	30/06/2026	30/06/2025	30/06/2026	30/06/2025
	RM'000	RM'000	RM'000	RM'000
In respect of current quarter / financial year				
Current tax expense	785	264	1,327	1,794
Deferred tax expense	1,649	367	7,028	1,672
	2,434	631	8,355	3,466

Tax provision during the current quarter refers to recognition of tax expense for profit making subsidiaries.

B6 STATUS OF CORPORATE PROPOSAL

There are no corporate proposals announced but not completed as at 07 Aug 2026, being the latest practicable date which shall not be earlier than 7 days from the date of this quarterly report.

B7 BORROWINGS

The Group's borrowings are as follows:-

	Long Term	Short Term	Total
	RM'000	RM'000	RM'000
As at 30 June 2026			
Secured - Denominated in Ringgit Malaysia	96,540	45,110	141,650
As at 30 June 2025			
Secured - Denominated in Ringgit Malaysia	141,426	38,047	179,473

Included in the Group's borrowings is industrial hire purchase of NIL as at the reporting date (30 June 2025: RM442,000).

B8 MATERIAL LITIGATION

There was no material litigation as at the date of this report.

B9 DIVIDENDS

Subject to the approval of the shareholders at the forthcoming Annual General Meeting, the Board recommends a first and final single-tier dividend of 0.5763 sen per ordinary share for the financial year ended 30 June 2026 (30 June 2025 - first and final single-tier dividend of 0.1863 sen per ordinary share). The net amount payable is RM10.04 million (30 June 2025 : RM3.25 million).

B10 EARNINGS PER SHARE (EPS)

	Individual quarter		12 months ended	
	30/06/2026	30/06/2025	30/06/2026	30/06/2025
Basic / Diluted EPS				
Net profit attributable to owners of the parent (RM'000)	4,648	2,423	17,380	3,606
Weighted average number of ordinary shares in issue ('000)	1,741,882	1,741,882	1,741,882	1,741,882
EPS (sen)				
- Basic / Diluted	0.27	0.14	1.00	0.21

B11 AUDITORS' REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS

The audit report of the preceding annual financial statements was unqualified.

B12 NOTE TO STATEMENT OF COMPREHENSIVE INCOME

	Individual quarter		12 months ended	
	30/06/2026	30/06/2025	30/06/2026	30/06/2025
	RM'000	RM'000	RM'000	RM'000
Interest income	706	706	2,864	4,167
Interest expense	(1,698)	(2,230)	(7,493)	(9,322)
Unwinding of discount on provision for restoration	(1)	(3)	(7)	(14)
Depreciation of property, plant and equipment, investment property and right-of-use assets	(7,860)	(7,507)	(30,857)	(28,249)
Amortisation of intangible assets	(1,293)	(1,688)	(6,468)	(5,852)
Allowance for expected credit gain/(losses) - trade receivables	56	(16)	(663)	(646)
Fair value charges on share options granted under ESOS	-	(4)	-	(19)
Property, plant and equipment written off	(21)	(23)	(51)	(36)
(Loss)/Gain on disposal of property, plant and equipment	(8)	10	1	12
Reversal of provision for restoration	-	-	19	-
Gain on termination of leases	-	1	8	2
Inventories written off	(69)	(21)	(132)	(143)

B13 DERIVATIVE FINANCIAL INSTRUMENTS

The Group did not enter into any derivative financial instruments which were outstanding as at 30 June 2026 and 30 June 2025.

B14 AUTHORISED FOR ISSUE

The condensed consolidated interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the Directors on 14 Aug 2026.