



LAC MED BERHAD

(Registration No. 202401049485 (1595329-H))
(Incorporated in Malaysia under the Companies Act 2016)

UNAUDITED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FIRST QUARTER ENDED 31 MARCH 2026⁽¹⁾

| | INDIVIDUAL QUARTER | | CUMULATIVE QUARTER | |
|--|-----------------------------------|--|-----------------------------------|--|
| | 31.03.2026 RM'000 Unaudited | ⁽¹⁾ 31.03.2025 RM'000 Unaudited | 31.03.2026 RM'000 Unaudited | ⁽¹⁾ 31.03.2025 RM'000 Unaudited |
| Revenue | 29,368 | N/A | 29,368 | N/A |
| Cost of sales | (22,253) | N/A | (22,253) | N/A |
| Gross profit | 7,115 | N/A | 7,115 | N/A |
| Other income | 579 | N/A | 579 | N/A |
| Selling and distribution expenses | (711) | N/A | (711) | N/A |
| Administrative expenses | (4,962) | N/A | (4,962) | N/A |
| Other expenses | (201) | N/A | (201) | N/A |
| Finance costs | (176) | N/A | (176) | N/A |
| Net (impairment losses)/ reversal of impairment losses on financial assets and contract assets | 30 | N/A | 30 | N/A |
| Profit before taxation | 1,674 | N/A | 1,674 | N/A |
| Income tax expense | (667) | N/A | (667) | N/A |
| Profit after taxation | 1,007 | N/A | 1,007 | N/A |
| Other comprehensive expenses: | | | | |
| <u>Items that will be reclassified subsequently to profit or loss</u> | | | | |
| Foreign currency translation differences | (17) | N/A | (17) | N/A |
| Total comprehensive income for the financial period | 990 | N/A | 990 | N/A |
| Profit after taxation attributable to: | | | | |
| Owners of the Company | 1,031 | N/A | 1,031 | N/A |
| Non-controlling interests | (24) | N/A | (24) | N/A |
| | 1,007 | N/A | 1,007 | N/A |
| Total comprehensive income attributable to: | | | | |
| Owners of the Company | 991 | N/A | 991 | N/A |
| Non-controlling interests | (1) | N/A | (1) | N/A |
| | 990 | N/A | 990 | N/A |
| Earnings per share: | | | | |
| Basic and diluted ⁽²⁾ (sen) | 0.26 | N/A | 0.26 | N/A |



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Notes:

N/A Not applicable.

(1) No comparative figures for the preceding quarter are presented as this is the third interim financial report on the consolidated results for the first quarter ended 31 March 2026 announced by the Company in compliance with the Main Market Listing Requirements of Bursa Malaysia Securities Berhad (“**Listing Requirements**”).

(2) Based on weighted average number of ordinary shares outstanding during the period under review.

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UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2026

| | 31.03.2026 | 31.12.2025 |
|--|-----------------------|-----------------------|
| | RM'000 | RM'000 |
| | Unaudited | Audited |
| ASSETS | | |
| Non-current assets | | |
| Property, plant and equipment | 12,275 | 9,597 |
| Intangible assets | 2,686 | 2,832 |
| Right-of-use assets | 178 | 217 |
| Deferred tax assets | 2,043 | 2,043 |
| | <u>17,182</u> | <u>14,689</u> |
| Current assets | | |
| Inventories | 29,167 | 27,776 |
| Trade receivables | 75,406 | 30,284 |
| Other receivables, deposits and prepayments | 10,595 | 5,391 |
| Contract assets | 11,783 | 49,858 |
| Amount owing by related parties | 214 | 10 |
| Fixed deposits with licensed banks | 18,731 | 22,331 |
| Short term investment | 27,704 | 34,342 |
| Cash and bank balances | 24,393 | 30,549 |
| | <u>197,993</u> | <u>200,541</u> |
| TOTAL ASSETS | <u>215,175</u> | <u>215,230</u> |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| Share capital | 102,198 | 102,198 |
| Foreign exchange translation reserve | (282) | (266) |
| Retained profits | 63,783 | 62,752 |
| Merger deficit | (45,839) | (45,839) |
| Equity attributable to owners of the Company | <u>119,860</u> | <u>118,845</u> |
| Non-controlling interests | 35 | 60 |
| TOTAL EQUITY | <u>119,895</u> | <u>118,905</u> |

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| | 31.03.2026 | 31.12.2025 |
|-------------------------------------|-----------------------|-----------------------|
| | RM'000 | RM'000 |
| | Unaudited | Audited |
| Non-current liabilities | | |
| Borrowings | 1,019 | 1,068 |
| Hire purchase payables | 3,622 | 41 |
| Employee benefit liability | 51 | - |
| | | |
| Lease liabilities | 71 | 71 |
| | <u>4,763</u> | <u>1,180</u> |
| Current liabilities | | |
| Trade payables | 39,828 | 38,597 |
| Other payables and accruals | 14,366 | 14,805 |
| Contract liabilities | 7,611 | 7,473 |
| Amount owing to related parties | 2,845 | 5,087 |
| Lease liabilities | 87 | 115 |
| Hire purchase payables | 1,035 | 59 |
| Borrowings | 24,789 | 26,100 |
| Current tax liabilities | (44) | 2,909 |
| | <u>90,517</u> | <u>95,145</u> |
| TOTAL LIABILITIES | <u>95,280</u> | <u>96,325</u> |
| | | |
| TOTAL EQUITY AND LIABILITIES | <u>215,175</u> | <u>215,230</u> |

The accompanying notes form an integral part of the financial statements.

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UNAUDITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FIRST QUARTER ENDED 31 MARCH 2026

| | Attributable to owners of the Company | | | | | | Non-controlling interests RM'000 | Total equity RM'000 |
|---|---------------------------------------|---|-----------------------------|-------------------------------|-----------------|-----------|-------------------------------------|------------------------|
| | Non-distributable | | | Distributable | | | | |
| | Share capital RM'000 | Foreign exchange translation reserve RM'000 | Merger deficit RM'000 | Retained profits RM'000 | Total RM'000 | | | |
| Balance as at 31 December 2025 | 102,198 | (266) | (45,839) | 62,752 | 118,845 | 60 | 118,905 | |
| Profit after taxation for the financial period | - | - | - | 1,031 | - | (24) | (24) | |
| Other comprehensive expense for the financial period: | | | | | | | | |
| - Foreign currency translations difference | - | (16) | - | - | 1,015 | (1) | 1,014 | |
| Total comprehensive income for the financial period | - | (16) | - | 1,031 | 1,015 | (25) | 990 | |
| Balance as at 31 March 2026 | 102,198 | (282) | (45,839) | 63,783 | 119,860 | 35 | 119,895 | |

The accompanying notes form an integral part of the financial statements.



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**UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FIRST QUARTER ENDED
31 March 2026**

| | 3-month ended 31 March 2026 RM'000 | 3-month ended (¹) 31 March 2025 RM'000 |
|---|---|--|
| CASH FLOWS FROM/(FOR) OPERATING ACTIVITIES | | |
| Profit before taxation | 1,674 | N/A |
| Adjustments for: | | |
| Depreciation of property, plant and equipment | 625 | N/A |
| Depreciation of right-of-use assets | 39 | N/A |
| Amortisation of intangible assets | 146 | N/A |
| Unrealised loss on foreign exchange | 64 | N/A |
| Provision of warranties | 904 | N/A |
| Interest expense on lease liabilities | 3 | N/A |
| Interest expense on borrowings | 144 | N/A |
| Interest income from deposits with licensed banks and others | (532) | N/A |
| Reversal of impairment loss: - | | |
| - Trade receivables | (30) | N/A |
| Reversal of provision for warranties | (141) | N/A |
| Provision of employee benefits | 50 | N/A |
| Operating profit before working capital changes | 2,946 | N/A |
| (Increase)/Decrease in contract assets | 38,075 | N/A |
| (Increase)/Decrease in inventories | (1,222) | N/A |
| (Increase)/Decrease in trade and other receivables | (50,500) | N/A |
| Increase/(Decrease) in trade and other payables | 410 | N/A |
| Increase/(Decrease) in contract liabilities | 138 | N/A |
| Increase/(Decrease) in amount owing to related parties | (2,253) | N/A |
| Cash generated from operations | (12,406) | N/A |
| Income tax (paid)/refunded | (3,620) | N/A |
| Net cash from operating activities | (16,026) | N/A |
| CASH FLOWS FROM/(FOR) INVESTING ACTIVITIES | | |
| Purchase of property, plant and equipment | (3,474) | N/A |
| Advances from a related company | 10 | N/A |
| (Placement)/Withdrawal of fixed deposits pledged to licensed bank | (383) | N/A |
| Interest income and other investment income received | 532 | N/A |
| Net cash flows from/(for) in investing activities | (3,315) | N/A |



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CASH FLOWS FROM/(FOR) FINANCING ACTIVITIES

| | | |
|--|---------------|------------|
| Interest paid | (146) | N/A |
| Drawdown of revolving credit | 1,500 | N/A |
| Drawdown of hire purchase | 4,557 | N/A |
| Payment of share issuance expenses | (446) | N/A |
| Repayment of term loans | (49) | N/A |
| Repayment of lease liabilities | (28) | N/A |
| Repayment of invoice financing | (363) | N/A |
| Repayment of trade financing | (2,447) | N/A |
| Net cash from/(for) in financing activities | <u>2,578</u> | <u>N/A</u> |
| Net increase/(decrease) in cash and cash equivalents | (16,763) | N/A |
| Effect of foreign exchange translation | (14) | N/A |
| Cash and cash equivalents at beginning of financial period | <u>78,948</u> | <u>N/A</u> |
| Cash and cash equivalents at end of financial period | <u>62,171</u> | <u>N/A</u> |

Notes:

N/A Not applicable.

- (1) No comparative figures for the preceding quarter are presented as this is the third interim financial report on the consolidated results for the first quarter ended 31 March 2026 announced by the Company in compliance with the Main Market Listing Requirements of Bursa Malaysia Securities Berhad (“**Listing Requirements**”).

The accompanying notes form an integral part of the financial statements.

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LAC MED BERHAD
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A. NOTES TO THE INTERIM FINANCIAL REPORT

A1. Basis of Preparation

The interim financial report of LAC Med Berhad (“**LAC**” or the “**Company**”) and its subsidiaries (collectively, the “**Group**”) is unaudited and has been prepared in accordance with Malaysian Financial Reporting Standard (“**MFRS**”) 134, Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“**MASB**”) and Paragraph 9.22 of the Listing Requirements.

This is the third interim financial report on the Company’s consolidated results for the first quarter ended 31 March 2026 announced in compliance with the Listing Requirements and as such, there are no comparative figures for the preceding year’s corresponding quarter, whereas comparative figures for the financial year ended 31 December 2025 are presented where applicable.

This interim financial report should be read in conjunction with the accompanying explanatory notes attached to this interim financial report.

A2. Significant Accounting Policies

The significant accounting policies adopted by the Group in this interim financial report are consistent with those adopted in the audited financial statements of the Group for the financial year ended 31 December 2025. The following are accounting standards, interpretations and amendments of the MFRS Accounting Standards that have been issued by the MASB (“**MFRS Accounting Standards**”) that became effective and will be adopted by the Group during the current financial period:-

(a) Accounting standards, interpretations and amendments effective in the current financial period

| MFRS Accounting Standards, interpretations and amendments | Effective Date |
|--|-----------------------|
| Annual Improvements to MFRS Accounting Standards – Volume 11 | 1 January 2026 |
| Amendments to MFRS 9 and MFRS 7: Amendments to the Classification and Measurement of Financial Instruments | 1 January 2026 |
| Amendments to MFRS 9 and MFRS 7: Contracts Referencing Nature-dependent Electricity | 1 January 2026 |

(b) Accounting standards, interpretations and amendments issued but not yet effective

| MFRS Accounting Standards, interpretations and amendments | Effective Date |
|---|-----------------------|
| MFRS 18 Presentation and Disclosure in Financial Statements | 1 January 2027 |
| MFRS 19 Subsidiaries without Public Accountability: Disclosures | 1 January 2027 |
| Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture | Deferred |
| Amendments to MFRS121: Translation to a Hyperinflationary Presentation currency | 1 January 2027 |

The adoption of the above accounting standards and/or interpretations (including the consequential amendments, if any) is expected to have no material impact on the financial statements of the Group upon its initial application.



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A3. Auditors' Report

The audited consolidated financial statements of the Group for the financial year ended 31 December 2025 were not subject to any qualifications.

A4. Seasonal or Cyclical Factors

The business operations of the Group were not subject to any seasonal or cyclical trend during the current quarter and financial period under review.

A5. Material Unusual Items

There were no unusual items affecting the assets, liabilities, equity, net income or cash flows of the Group during the current quarter and financial period under review.

A6. Material Changes in Estimates

There were no changes in estimates that have a material effect in the current quarter and financial period under review.

A7. Debt and Equity Securities

There was no other issuance, cancellation, repurchase, resale or repayment of debt and equity securities during the current quarter and financial period under review.

A8. Dividends

Subsequent to the quarter under review, on 9 April 2026, the Company had declared a final dividend of 0.65 sen per ordinary share in respect of the financial year ended 31 December 2025 which will be paid on 15 June 2026.

A9. Segmental Information

Segmental information for the first quarter ended 31 March 2026 is as below:

| | 3-month ended 31 March 2026 RM'000 | Year-to-date 31 March 2026 RM'000 |
|--|---|--|
| Revenue from contracts with customers | | |
| Recognised over time: | | |
| Supply and integration of medical devices | 10,736 | 10,736 |
| Supply of related products and services | 2,814 | 2,814 |
| Total revenue | 13,550 | 13,550 |
| Recognised at a point in time: | | |
| Supply of medical equipment | 11,447 | 11,447 |
| Supply of related products and services | 4,371 | 4,371 |
| Total revenue | 15,818 | 15,818 |



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A10. Material Events Subsequent to the End of the Quarter

Save as disclosed in Note B6 on the Status of Corporate Proposals, there were no other material events subsequent to the end of the current quarter and financial period under review that have not been reflected in the interim financial report.

A11. Changes in the Composition of the Group

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

A12. Contingent Liabilities and Contingent Assets

There were no material contingent liabilities or contingent assets as at the date of this interim financial report.

A13. Capital Commitment

| | 3-month ended 31 March 2026 RM'000 | Year-to-date 31 March 2026 RM'000 |
|---------------------------------------|---|--|
| Capital Expenditure Commitment | | |
| Approved and not contracted | 4,027 | 4,027 |
| Approved and contracted | 13,974 | 13,974 |

A14. Significant Related Party Transactions

There were no significant related party transactions during the current quarter and financial period under review.

A15. Fair Value of Financial Liabilities

There were no gains or losses arising from fair value changes of the Group's financial liabilities for the current quarter and financial period under review.

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B. EXPLANATORY NOTES PURSUANT TO PART A, APPENDIX 9B OF THE LISTING REQUIREMENTS

B1. Review of Performance

a) Review of Current Quarter Performance

The Group achieved revenue and profit before tax (“PBT”) of RM29.4 million and RM1.7 million respectively for the quarter under review. The Group overall revenue is derived from supply of medical equipment of RM11.4 million, supply of related products and services of RM7.2 million, and supply and integration of medical devices of RM10.8 million.

The gross profit margin for this quarter is 24%, which is the average group margin. The margin performance was supported by increasing contributions from the supply of related products and services which accounted for 24% of the overall Group revenue during this quarter.

Administrative expenses for the quarter amounted to RM4.9 million, of which 84% comprised staff costs due to increasing head count. Other expenses rose mainly due to higher depreciation charges and unrealised foreign exchange loss.

Other income was primarily attributable to interest income derived from the placement of fixed deposits with licensed financial institutions.

B2. Comparison with Immediate Preceding Quarter

No comparative figures for the preceding quarter and preceding year are presented as this is the third interim financial report on the consolidated results announced by the Company in compliance with the Listing Requirements post the Company’s listing in the Main Market of Bursa Malaysia Securities Berhad in December 2025.

B3. Prospects for the Current Financial Year

Malaysia’s healthcare sector continues to demonstrate resilient long-term growth, evidenced by rising healthcare investments, increasing demand for diagnostic and digital healthcare solutions, expansion across both public and private healthcare segments, as well as structural trends such as ageing demographics and the increasing prevalence of chronic diseases. In addition, the growing emphasis on healthcare digitalisation, operational efficiency and medical tourism is expected to further strengthen demand for advanced medical technologies and integrated healthcare solutions.

Against this backdrop, LAC Med remains well-positioned to capture expanding opportunities across the healthcare ecosystem through its integrated portfolio of medical devices, consumables, and digital healthcare solutions. Supported by 11 global medical brands and more than 1,200 active SKUs, the Group continues to strengthen its position as a multi-solutions healthcare technology partner to hospitals and healthcare providers, while progressively expanding its recurring and service-oriented revenue streams.

As at 30 April 2026, the Group’s order book stood at RM199.0 million, providing earnings visibility for the coming financial periods. In addition, the Group maintained a healthy tender book of RM690.9 million, reflecting continued participation in healthcare infrastructure development and technology upgrade initiatives across both public and private healthcare sectors.

Regionally, PT Fairmed Imaging Nusajaya continues to strengthen the Group’s operational presence in Indonesia. With an established installed base of Alpinion products, the Group is progressively



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expanding its service coverage, solidifying local partnerships, and broadening market penetration to ensure long-term regional growth opportunities.

Moving forward, the Group will continue scaling its recurring and consumables-based revenue streams through service, maintenance, and digital healthcare solutions, while enhancing operational capabilities to establish sustainable earnings growth, margin resilience, and long-term value creation.

The Group remains mindful of ongoing geopolitical uncertainties and evolving global logistics conditions, which may lead to higher freight costs and extended supply chain lead times. Nevertheless, the Group currently expects the overall impact on its operations and margins to remain manageable and continues to closely monitor developments across its supply chain network.

Barring unforeseen circumstances, the Board remains cautiously optimistic on the Group’s prospects for the financial year ending 31 December 2026.

B4. Profit Forecast

The Group did not issue any revenue or profit estimate, forecast, projection or internal targets in any announcement or public document.

B5. Taxation

The Group’s taxation together with the comparison between the effective and statutory tax rates for the current quarter and financial period under review are as follows:

| | 3-month ended 31 March 2026 RM’000 | Year-to-date 31 March 2026 RM’000 |
|---|---|--|
| Current tax expense | | |
| • Current year | 667 | 667 |
| • Under/(Over) provision in the previous financial year | - | - |
| Deferred tax expense | | |
| • Origination and reversal of temporary differences | - | - |
| • Under/(Over) provision in the previous financial year | - | - |
| Total income tax expense | 667 | 667 |
| Effective tax rate (%) | 39.8 | 39.8 |
| Statutory tax rate (%) | 24.0 | 24.0 |

The Group’s effective tax rate for the current financial period exceeded the statutory rate of 24% primarily due to losses incurred at PT Fairmed, which is subject to Indonesia’s final tax regime that does not permit the carry forward of tax losses.

B6. Status of Corporate Proposals

There were no other corporate proposals announced by the Company but not completed as at the date of this interim financial report.



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B7. Utilisation of Proceeds from the Public Issue

The gross proceeds from the Public Issue amounting to approximately RM55.6 million is expected to be utilised in the following manner:

| Details | RM'000 | % | 31 March 2026 Utilization RM'000 | Estimated time frame for use of proceeds from the date of the Listing |
|--|---------------|--------------|---|--|
| Capital expenditure | | | | |
| - Setting up new head office and warehouse | 12,000 | 21.6 | - | Within 36 months |
| - Expansion of Indonesian business | 8,000 | 14.4 | - | Within 36 months |
| - Establishment of EaaS and MEAMS | 8,000 | 14.4 | - | Within 36 months |
| Repayment of bank borrowings | 16,000 | 28.7 | 16,000 | Within 12 months |
| Working capital | 6,148 | 11.0 | 2,364 | Within 24 months |
| Estimated listing expenses | 5,500 | 9.9 | 5,259 | Within 1 month |
| Total | 55,648 | 100.0 | 23,623 | |

The utilisation of the proceeds as disclosed above should be read in conjunction with the Prospectus.

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B8. Borrowings

As at 31 March 2026, our total outstanding borrowings including hire purchase payables amounted to approximately RM30.5 million, further details of which are set out below:

| <u>Type of borrowings</u> | Unaudited as at 31 March 2026 (RM'000) | Audited as at 31 December 2025 (RM'000) |
|-------------------------------------|---|--|
| <u>Non-current</u> | | |
| <u>Secured</u> | | |
| Hire purchase payables | 3,622 | 41 |
| Term loans | 1,019 | 1,068 |
| Total non-current borrowings | 4,641 | 1,109 |
| <u>Current</u> | | |
| <u>Secured</u> | | |
| Hire purchase payables | 1,035 | 59 |
| Term loans | 174 | 174 |
| Invoice financing | - | 364 |
| Trade financing | 18,115 | 20,562 |
| Revolving credit | 6,500 | 5,000 |
| Total current borrowings | 25,824 | 26,159 |
| Total borrowings | 30,465 | 27,268 |

All the Group's borrowings are denominated in Ringgit Malaysia, secured and interest-bearing.

B9. Material Litigation

As at the date of this interim financial report, the Group is not engaged in any material litigation or arbitration proceedings, either as plaintiff or defendant, and the Directors are not aware of any proceedings pending or threatened against the Group, which may materially and adversely affect the financial position or business performance of the Group.

B10. Earnings Per Share ("EPS")

The basic and diluted EPS for the current quarter and financial period is computed as follows:

| | 3-month ended 31 March 2026 | Year-to-date 31 March 2026 |
|--|--|---------------------------------------|
| Profit after taxation attributable to owners of the Company (RM'000) | 1,031 | 1,031 |
| Weighted average number of ordinary shares in issue (000) | 400,000 | 400,000 |
| Basic EPS ⁽¹⁾ (sen) | 0.26 | 0.26 |
| Diluted EPS ⁽²⁾ (sen) | 0.26 | 0.26 |



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Notes:

- (1) Basic EPS is calculated by dividing the profit attributable to owners of the Company by the weighted average number of ordinary shares outstanding during the period under review.
- (2) Diluted EPS is equivalent to the basic EPS as the Company does not have any convertible securities as at the end of the financial period under review.

B11. PBT

PBT was arrived at after charging/(crediting):

| | 3-month ended 31 March 2026 RM'000 | Year-to-date 31 March 2026 RM'000 |
|--|---|--|
| Depreciation of property, plant and equipment | 625 | 625 |
| Depreciation of right-of-use assets | 39 | 39 |
| Amortisation of intangible assets | 146 | 146 |
| Interest expense on financial liabilities that are not at fair value through profit or loss: | | |
| - Invoice financing | 6 | 6 |
| - Trade financing | 52 | 52 |
| - Revolving credit | 1 | 1 |
| - Hire purchase payables | 67 | 67 |
| - Term loans | 17 | 17 |
| Net Impairment losses: | | |
| - Reversal on Trade receivables | (30) | (30) |
| Unrealised loss on foreign exchange | 64 | 64 |
| Interest income on financial assets measured at amortised cost | (532) | (532) |
| Provision for employee benefit | 50 | 50 |
| Other income including investment income | (48) | (48) |

Notes:

Save as disclosed above, the other disclosure items pursuant to Paragraph 16, Part A of Appendix 9B of the Listing Requirements are not applicable.

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