BIG CARING GROUP BHD

(Registration No. 201301014824 (1044657-T))
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2026

BIG CARING GROUP BHD
(Incorporated in Malaysia)
(Registration No: 201301014824 (1044657-T))

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE PERIOD ENDED 30 SEPTEMBER 2026

	Current Quarter 3 Months Ended		Cumulative Quarter 3 Months Ended	
	30.9.2026 Unaudited RM'000	**30.9.2025 Unaudited RM'000**	**30.9.2026 Unaudited RM'000**	**30.9.2025 Unaudited RM'000**
Revenue	1,113,164	N/A	1,113,164	N/A
Cost of sales	(754,817)	N/A	(754,817)	N/A
Gross profit	358,347	N/A	358,347	N/A
Other operating income	34,969	N/A	34,969	N/A
Operating and administrative expenses	(250,395)	N/A	(250,395)	N/A
Profit from operations	142,921	N/A	142,921	N/A
Finance costs	(20,781)	N/A	(20,781)	N/A
Share of profit from associates	68	N/A	68	N/A
Profit before tax	122,208	N/A	122,208	N/A
Tax expense	(37,207)	N/A	(37,207)	N/A
Profit after tax/ Total comprehensive income for the financial period	85,001	N/A	85,001	N/A
Profit after tax/ Total comprehensive income attributable to:				
Owners of the Company	72,516	N/A	72,516	N/A
Non-controlling interests	12,485	N/A	12,485	N/A
	85,001	N/A	85,001	N/A
Earnings per share ("**EPS**")				
- Basic (sen)	1.07	N/A	1.07	N/A
- Diluted (sen)	1.07	N/A	1.07	N/A

N/A – Not applicable

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2026

	Unaudited 30.9.2026 RM'000	Audited 30.6.2026 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	286,075	281,027
Investment properties	28,721	28,859
Intangible assets	1,368,521	1,345,613
Investment in associates	5,986	5,918
Right-of-use assets	397,251	389,540
Deferred tax assets	4,006	4,400
Other investments	651	552
Total non-current assets	2,091,211	2,055,909
Current assets		
Inventories	1,055,462	911,806
Trade and other receivables	174,287	161,481
Current tax assets	14,871	1,353
Other investments	70,014	49,345
Cash and bank balances	265,373	296,627
Total current assets	1,580,007	1,420,612
TOTAL ASSETS	3,671,218	3,476,521
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	251,606	251,606
Reserves	276,961	204,445
	528,567	456,051
Non-controlling interests	115,564	103,079
TOTAL EQUITY	644,131	559,130
LIABILITIES		
Non-current liabilities		
Deferred tax liabilities	174,410	174,804
Lease liabilities	288,735	286,960
Borrowings	592,037	587,358
Other payables	23,347	24,437
Total non-current liabilities	1,078,529	1,073,559
Current liabilities		
Trade and other payables	1,064,666	954,594
Lease liabilities	84,620	77,675
Borrowings	744,407	772,887
Current tax liabilities	54,865	38,676
Total current liabilities	1,948,558	1,843,832
TOTAL LIABILITIES	3,027,087	2,917,391
TOTAL EQUITY AND LIABILITIES	3,671,218	3,476,521
Net assets per share attributable to owners of the Company (RM)	0.08	2.69

BIG CARING GROUP BHD
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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 30 SEPTEMBER 2026

	Attributable to owners of the Company						
	Non-distributable			Distributable			
Unaudited	Share capital RM'000	Translation reserve RM'000	Reorganisation reserve RM'000	Retained earnings RM'000	Total RM'000	Non-controlling interests RM'000	Total equity RM'000
Balance as at 1 July 2026	251,606	19	(42)	204,468	456,051	103,079	559,130
Profit for the financial period	-	-	-	72,516	72,516	12,485	85,001
Other comprehensive income, net of tax	-	-	-	-	-	-	-
Total comprehensive income	-	-	-	72,516	72,516	12,485	85,001
Balance as at 30 September 2026	251,606	19	(42)	276,984	528,567	115,564	644,131

BIG CARING GROUP BHD
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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 SEPTEMBER 2026

	3 Months Ended 30.9.2026 Unaudited RM'000	3 Months Ended 30.9.2025 Unaudited RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	122,208	N/A
Adjustments for:		
Amortisation of intangible assets	618	N/A
Depreciation of:		
- property, plant and equipment	9,360	N/A
- investment properties	139	N/A
- right-of-use assets	21,400	N/A
Inventories written down, net	758	N/A
Interest income	(1,239)	N/A
Interest expense	20,781	N/A
Gain on disposal of property, plant and equipment	(106)	N/A
Gain on reassessment and modification of leases	(47)	N/A
Property, plant and equipment written off	209	N/A
Share of profit from associates	(68)	N/A
Gain on unrealised foreign exchange, net	(494)	N/A
Over provision of restoration cost	(365)	N/A
Operating profit before working capital changes	173,154	N/A
Changes in working capital:		
Inventories	(135,029)	N/A
Trade and other receivables	(12,806)	N/A
Trade and other payables	109,682	N/A
Cash generated from operations	135,001	N/A
Tax paid	(34,536)	N/A
Net cash from operating activities	100,465	N/A
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of outlets	(33,274)	N/A
Proceeds from disposal of property, plant and equipment	148	N/A
Purchase of:		
- property, plant and equipment	(13,728)	N/A
- right-of-use assets	(40)	N/A
- quoted equity instruments	(100)	N/A
- intangible assets	(409)	N/A
Withdrawal of pledged deposits with licensed bank for more than three (3) months	1,202	N/A
Interest received	1,239	N/A
Net cash used in investing activities	(44,962)	N/A

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 SEPTEMBER 2026 (Continued)

	3 Months Ended 30.9.2026 Unaudited RM'000	3 Months Ended 30.9.2025 Unaudited RM'000
CASH FLOWS FROM FINANCING ACTIVITIES		
Drawdown of:		
- bankers' acceptances	115,521	N/A
- term loans	29,250	N/A
Repayments of:		
- bankers' acceptances	(166,283)	N/A
- term loans	(1,750)	N/A
- revolving credit	(665)	N/A
Interest paid	(20,687)	N/A
Payments of lease liabilities	(20,238)	N/A
Net cash used in financing activities	(64,852)	N/A
Net decrease in cash and cash equivalents	(9,349)	N/A
Effects of exchange rate changes on cash and cash equivalents	(160)	N/A
Cash and cash equivalents at beginning of financial period	331,342	N/A
Cash and cash equivalents at end of financial period	321,833	N/A
Cash and cash equivalents comprise:		
Cash and bank balances	252,490	N/A
Deposits with licensed banks	12,883	N/A
Short term investment funds	70,014	N/A
	335,387	N/A
Less: Pledged deposits placed with licensed bank for more than three (3) months	(12,883)	N/A
Less: Bank overdraft	(671)	N/A
	321,833	N/A

N/A – Not applicable

BIG CARING GROUP BHD
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A. NOTES TO INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2026

A1. Basis of Preparation

These interim consolidated financial statements have been prepared in accordance with the requirements of the Malaysian Financial Reporting Standards ("MFRS") 134: *Interim Financial Reporting* issued by the Malaysian Accounting Standards Board and Paragraph 9.22 and Appendix 9B of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("**Bursa Securities**") ("**Listing Requirements**").

This is the first interim financial report announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding period as there is no interim financial report prepared for the comparative period concerned. This interim financial report should be read in conjunction with the Accountants' Report as disclosed in the prospectus of Big Caring Group Bhd ("**BCG**" or "**Company**") dated 29 October 2026 ("**Prospectus**") and the accompanying explanatory notes attached in this interim financial report.

A2. Significant Accounting Policies

The material accounting policies and methods of computation adopted by BCG and its subsidiaries ("**Group**") in this interim financial report are consistent with those adopted as disclosed in the audited financial statements for the financial year ended 30 June 2026, except for the adoption of the following Amendments to MFRS effective for the financial periods beginning on or after 1 January 2026.

Title	**Effective Date**
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
Annual Improvements to MFRS Accounting Standards - Volume 11	1 January 2026

The adoption of the above pronouncement does not have any significant impact to the Group for the financial period ended 30 September 2026.

A3. Auditors' Report

There was no qualification on the audited financial statements of the Group for the financial year ended 30 June 2026.

A4. Seasonal or Cyclical Factors

The business operations of the Group generally do not experience significant seasonality in the sale of its products as its products are for general used and applications that are not generally tied to any seasonality factors.

A5. Material Unusual Items

There were no material unusual items affecting assets, liabilities, equity, net income or cash flows of the Group for the current financial period ended 30 September 2026.

BIG CARING GROUP BHD
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A. NOTES TO INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2026 (Continued)

A6. Material Changes in Estimate

There were no significant changes in the estimates of amounts reported in prior financial years that have a material effect on the results for the current financial period ended 30 September 2026.

A7. Debt and Equity Securities

There were no issuance, cancellation, repurchase, resale and repayment of debts and equity securities during the current financial period ended 30 September 2026.

A8. Dividend

No dividends were paid by the Company in the current financial period ended 30 September 2026.

A9. Segment Information

The segmental information for the financial period ended 30 September 2026 is as follows:

30 September 2026	Retail RM'000	Others RM'000	Elimination and adjustments RM'000	Total RM'000
Revenue				
Sales to external customers	1,038,887	74,277	-	1,113,164
Inter-segment sales	111	124,413	(124,524)	-
Total revenue	1,038,998	198,690	(124,524)	1,113,164
Results				
Profit from operations	84,465	59,043	(587)	142,921
Interest expense	(19,785)	(1,105)	109	(20,781)
Share of profit of associates	72	-	(4)	68
Profit before tax	64,752	57,938	(482)	122,208
Income tax expense	(22,359)	(14,848)	-	(37,207)
Profit after tax for the financial period	42,393	43,090	(482)	85,001
Segment assets	3,813,020	586,626	(728,428)	3,671,218
Segment liabilities	3,008,760	374,759	(356,432)	3,027,087

A10. Property, Plant and Equipment

(a) Acquisitions and disposals

There were no material acquisitions and disposals of property, plant and equipment during the current financial period ended 30 September 2026.

(b) Valuation

There were no valuation of property, plant and equipment in the current financial period ended 30 September 2026 as the Group has not adopted a revaluation policy on its property, plant and equipment.

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A. NOTES TO INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2026 (Continued)

A11. Material Events Subsequent to the end of the Reporting Period

(a) The Company issued its Prospectus dated 29 October 2026 in relation to its initial public offering ("**IPO**") and listing on the Main Market of Bursa Securities ("**Listing**"). The Company's IPO of up to 1,882,368,000 ordinary shares ("**Shares**") comprises a public issue of 590,547,000 new Shares and an offer for sale of up to 1,291,821,000 existing Shares.

The institutional price to be determined by way of bookbuilding ("**Institutional Price**") and final retail price, being the lower of the retail price of RM1.08 per Share and the Institutional Price ("**Final Retail Price**") have been fixed at RM1.08 per Share on 10 November 2026 following the completion of the bookbuilding process. Based on the Final Retail Price, the Company expects to raise gross proceeds of approximately RM637.8 million from the public issue. The Listing is expected to take place on 19 November 2026.

(b) On 14 October 2026, the Company entered into a sale and purchase agreement with Yeap Chee Kiong, Victor (Ye Zhiqiang, Victor) ("**YMS SPA**") for the acquisition of Yeap Medical Supplies Pte. Ltd. ("**YMS**"), a Singapore-based wholesaler and retailer of medical goods, in three tranches ("**YMS Acquisition**"). Under the first tranche, the Company will acquire a net 76.0% equity interest in YMS for an estimated consideration of SGD16.0 million, subject to adjustment in accordance with the terms of the YMS SPA. Under each of the second and third tranches, the Company will acquire a further 10.0% equity interest in YMS for a cash consideration to be determined based on YMS's normalised profit after tax for the financial years ending 31 October 2027 and 31 October 2028 respectively. Upon completion of the YMS Acquisition, the Company will own a 96.0% equity interest in YMS. As at the date of this interim financial report, the YMS Acquisition is pending completion. Please refer to Section 7.3.1 of the Prospectus for further details.

Save as disclosed above, there were no other material events subsequent to the end of the financial period ended 30 September 2026 up to the date of this interim financial report.

A12. Changes in the Composition of the Group

There were no material changes in the composition of the Group during the current financial period ended 30 September 2026.

A13. Capital Commitments

	30.9.2026 RM'000	30.6.2026 RM'000
Capital expenditure in respect of purchases of property, plant and equipment and investments		
Approved and contracted for	4,431	4,720
Approved but not contracted for	49,016	48,000

Subsequent to the end of financial period ended 30 September 2026, the Group had on 14 October 2026 entered into the YMS SPA which is a material capital commitment that has been approved and contracted for. Please refer to Section 7.3.1 of the Prospectus for further details on the YMS Acquisition.

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A. NOTES TO INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2026 (Continued)

A14. Changes in Contingent Liability

There was no material contingent liability as at the end of the current financial period ended 30 September 2026 and up to the date of the interim financial report.

A15. Significant Related Parties Transactions

	Current Quarter 3 Months Ended		Cumulative Quarter 3 Months Ended	
	30.9.2026 RM'000	30.9.2025 RM'000	30.9.2026 RM'000	30.9.2025 RM'000
Transaction with related parties:				
- Sales of goods	(8,181)	N/A	(8,181)	N/A
- Purchases	17,681	N/A	17,681	N/A
- Rental expenses	599	N/A	599	N/A
Transaction with Directors:				
- Rental expenses	119	N/A	119	N/A

The related party transactions described above were carried out in the ordinary course of business and have been established under negotiated and mutually agreed terms.

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B. NOTES PURSUANT TO APPENDIX 9B OF THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. Review of Group Performance

There were no comparative figures for the preceding corresponding quarter and period as no interim financial report was prepared for the comparative financial period concerned.

For the financial period ended 30 September 2026 ("**FPE 30 Sep 2026**"), the Group recorded revenue of RM1,113.2 million. This was mainly contributed by the Group's (i) Retail segment which accounted for RM1,038.9 million or 93.3% of the Group's revenue for the FPE 30 Sep 2026; and (ii) Others segment which accounted for RM74.3 million or 6.7% of the Group's revenue for the FPE 30 Sep 2026. The segmental results are set out in Note A9. After cost of sales of RM754.8 million, the Group recorded gross profit ("**GP**") of RM358.3 million, representing a GP margin of 32.2%.

The Group recorded other operating income of RM35.0 million. This was mainly contributed by the Group's advertising and promotion income received from suppliers. The Group also recorded a total income of RM393.3 million and total income margin of 35.3% for the FPE 30 Sep 2026 which comprises (i) GP of RM358.3 million; and (ii) other operating income of RM35.0 million.

The Group also recorded operating and administrative expenses of RM250.4 million. This was mainly contributed by (i) employee benefits; (ii) advertising and promotion expenses; and (iii) depreciation of property, plant and equipment and right-of-use assets. As a result, the Group recorded profit from operations of RM142.9 million, representing an operating margin of 12.8%.

After finance costs of RM20.8 million (mainly comprising interest on bank borrowings) and the share of profit from associates of RM0.1 million, the Group recorded profit before tax ("**PBT**") of RM122.2 million, representing a PBT margin of 11.0%.

Tax expense for the quarter was RM37.2 million. Consequently, the Group recorded profit after tax and total comprehensive income of RM85.0 million, representing a PAT margin of 7.6%, of which RM72.5 million was attributable to owners of the Company and RM12.5 million to non-controlling interests.

B2. Comparison with Immediate Preceding Quarter's Results

There were no comparative figures for the immediate preceding corresponding quarter and period as this is the first interim financial report for the first quarter ended 30 September 2026 being announced by the Group in compliance with the Listing Requirements of Bursa Securities.

B3. Prospects of the Group

According to the independent market research report dated 14 October 2026 prepared by Frost & Sullivan, as set out in Section 8 of the Prospectus, the retail pharmacy industry in Malaysia is expected to grow at a compound annual growth rate of 8.6% from 2025 to 2030. This growth is supported by an ageing population, rising healthcare expenditure and the expanding role of retail pharmacies.

As Malaysia's leading retail pharmacy chain by revenue and the only pharmacy retailer with a presence in all 13 states and three Federal Territories, the Group is well-positioned to benefit from this growth. As at 30 September 2026, the Group operates 668 retail outlets across Malaysia.

The Group will continue to implement its future plans and strategies as set out in Section 7.3 of the Prospectus. These include opening approximately 40 to 50 new retail outlets per year over the next three to five years, achieving same-store sales growth between 7.0% and 9.0% over the next three years, and pursuing a disciplined merger and acquisition strategy.

Premised on the above, the Group will continue to focus on expanding its retail outlet network and strengthening its market position in the financial year ending 30 June 2027, while also strengthening its upstream capabilities and pursuing new revenue streams.

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B. NOTES PURSUANT TO APPENDIX 9B OF THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (Continued)

B4. Profit Forecast and Profit Guarantee

The Group has not issued any profit forecast or profit guarantee in any form of public documentation and announcement.

B5. Profit Before Tax

	Current Quarter 3 Months Ended		Cumulative Quarter 3 Months Ended	
	30.9.2026 RM'000	30.9.2025 RM'000	30.9.2026 RM'000	30.9.2025 RM'000
Profit before tax is arrived at after charging/(crediting):				
Amortisation of intangible assets	618	N/A	618	N/A
Depreciation of:				
- property, plant and equipment	9,360	N/A	9,360	N/A
- investment properties	139	N/A	139	N/A
- right-of-use assets	21,400	N/A	21,400	N/A
Expenses relating to short-term leases	4,549	N/A	4,549	N/A
Inventories written down, net	758	N/A	758	N/A
Property, plant and equipment written off	209	N/A	209	N/A
Loss on foreign exchange:				
- realised	332	N/A	332	N/A
- unrealised	160	N/A	160	N/A
Gain on reassessment and modification of leases	(47)	N/A	(47)	N/A
Gain on foreign exchange:				
- realised	(183)	N/A	(183)	N/A
- unrealised	(654)	N/A	(654)	N/A
Advertising and promotion income	(30,760)	N/A	(30,760)	N/A
Rental income	(662)	N/A	(662)	N/A
Interest income from bank balances	(1,239)	N/A	(1,239)	N/A

B6. Tax Expense

	Current Quarter 3 Months Ended		Cumulative Quarter 3 Months Ended	
	30.9.2026 RM'000	30.9.2025 RM'000	30.9.2026 RM'000	30.9.2025 RM'000
Current tax	37,207	N/A	37,207	N/A
Effective tax rate (%)	30.4	N/A	30.4	N/A

The effective tax rate for the quarter ended 30 September 2026 was higher than statutory tax rate of 24% mainly due to non-deductible expenses incurred for IPO expenses, finance costs on borrowings taken up for acquisitions, depreciation of property, plant and equipment, and investment properties and depreciation of right-of-use assets, and other expenses not deductible for tax purposes.

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B. NOTES PURSUANT TO APPENDIX 9B OF THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (Continued)

B7. Borrowings

	Unaudited As at 30.9.2026 RM'000	Audited As at 30.6.2026 RM'000
Non-current liabilities		
- Term loans	514,756	510,077
- Revolving credit	77,281	77,281
	592,037	587,358
Current liabilities		
- Term loans	502,850	480,029
- Bank overdraft	671	545
- Bankers' acceptances	135,699	186,461
- Revolving credit	105,187	105,852
	744,407	772,887
Total borrowings		
- Term loans	1,017,606	990,106
- Bank overdraft	671	545
- Bankers' acceptances	135,699	186,461
- Revolving credit	182,468	183,133
	1,336,444	1,360,245

The borrowings are denominated in Ringgit Malaysia.

B8. Status of Corporate Proposals

Save for the Listing and YMS Acquisition disclosed in A11, there were no other corporate proposals announced but not completed as at the date of this interim financial report.

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B. NOTES PURSUANT TO APPENDIX 9B OF THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (Continued)

B9. Utilisation of Proceeds from the Public Issue

The gross proceeds from the Public Issue amounting to approximately RM637.8 million are intended to be utilised in the following manners:

Utilisation of proceeds	Estimated timeframe for utilisation upon listing	Amount of proceeds	
		RM'000	**%**
(i) Repayment of the Group's existing bank borrowings	Within 3 months	570,731	89.5
(ii) Establishment of a new distribution centre	Within 36 months	30,000	4.7
(iii) Estimated listing expenses	Immediate	37,060	5.8
Total		**637,791**	**100.0**

B10. Material Litigations

There were no material litigations by or against the Group.

B11. Earnings per Share ("EPS")

	Current Quarter 3 Months Ended		Cumulative Quarter 3 Months Ended	
	30.9.2026	**30.9.2025**	**30.9.2026**	**30.9.2025**
Profit attributable to owners of the Company (RM'000)	72,516	N/A	72,516	N/A
Weighted average number of ordinary shares in issue ('000)	6,791,289	N/A	6,791,289	N/A
Basic EPS (sen)	1.07	N/A	1.07	N/A

There is no dilution in the EPS as the Group has no shares and/or other instruments with potential dilutive effects as at 30 September 2026.

BY ORDER OF THE BOARD
17 November 2026