

ANNEXURE G(I) : INDEPENDENT PRACTITIONER'S REVIEW REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENT OF THE MIOC GROUP FOR THE 12-MONTH PERIOD FROM 1 APRIL 2023 TO 31 MARCH 2024



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The Board of Directors
Asia OneHealthcare Berhad ("A1H")
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47500 Subang Jaya
Selangor Darul Ehsan

24 September 2026

Dear Sirs

Malaysian Integrated Oncology Center Sdn. Bhd. and its subsidiaries (the "Group")
Independent Practitioner's Review Report on the special purpose financial statement for the 12-month period from 1 April 2023 to 31 March 2024

We have reviewed the accompanying special purpose financial statement of the Group which comprises the consolidated statement of profit or loss for the 12-month period from 1 April 2023 to 31 March 2024, the accounting policies and other explanatory notes (together referred to as the "Special Purpose Financial Statement"). The Special Purpose Financial Statement has been prepared by the management of Malaysian Integrated Oncology Center Sdn. Bhd. (the "Management") in accordance with the accounting policies as described in Note 2 to the Special Purpose Financial Statement.

Management's Responsibilities for the Special Purpose Financial Statement

The Management is responsible for the preparation and presentation of this Special Purpose Financial Statement in accordance with the accounting policies as described in Note 2 to the Special Purpose Financial Statement, and for such internal control as the Management determines is necessary to enable the preparation of the Special Purpose Financial Statement that is free from material misstatement, whether due to fraud or error.

ANNEXURE G(I) : INDEPENDENT PRACTITIONER'S REVIEW REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENT OF THE MIOC GROUP FOR THE 12-MONTH PERIOD FROM 1 APRIL 2023 TO 31 MARCH 2024 (Cont'd)



*Malaysian Integrated Oncology Center Sdn. Bhd. and
its subsidiaries (the "Group")
Independent Practitioner's Review Report
on the Special Purpose Financial Statement
for the 12-month period from 1 April 2023 to 31 March 2024
24 September 2026*

Practitioner's Responsibilities

Our responsibility is to express a conclusion on the accompanying Special Purpose Financial Statement. We conducted our review in accordance with Malaysian Approved Standard on Review Engagements, ISRE 2400 (Revised), *Engagements to Review Historical Financial Statements* ("ISRE 2400 (Revised)"). ISRE 2400 (Revised) requires us to conclude on whether anything has come to our attention that causes us to believe that the Special Purpose Financial Statement is not prepared in all material respects in accordance with the accounting policies as described in Note 2 to the Special Purpose Financial Statement. This standard also requires us to comply with relevant ethical requirements.

A review of the Special Purpose Financial Statement in accordance with ISRE 2400 (Revised) is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of the Management and others within Malaysian Integrated Oncology Center Sdn. Bhd. and its subsidiaries, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with approved standards on auditing in Malaysia. Accordingly, we do not express an audit opinion on this Special Purpose Financial Statement.

Conclusion

Based on our review, nothing has come to our attention, that causes us to believe that the accompanying Special Purpose Financial Statement is not prepared, in all material respects, in accordance with the accounting policies as described in Note 2 to the Special Purpose Financial Statement.

Emphasis of Matter

Without modifying our conclusion, we draw attention to the Notes to the Special Purpose Financial Statement, which describe the basis of preparation, significant accounting policies and purpose. The Special Purpose Financial Statement for the 12-month period from 1 April 2023 to 31 March 2024 is prepared for the inclusion in A1H's prospectus in connection with A1H's initial public offering and may not be suitable for any other purpose.

The Special Purpose Financial Statement is not a full set general purpose financial statements and hence it is not intended to present a true and fair view in accordance with Malaysian Financial Reporting Standards ("MFRS") or International Financial Reporting Standards ("IFRS") Accounting Standards.

Restriction on Distribution and Use

This report is made solely to A1H and for inclusion in the prospectus of A1H in connection with the listing of and quotation for the entire enlarged issued share capital of A1H on the Main Market of Bursa Securities and should not be relied upon for any other purpose. We do not assume responsibility to any other person for the content of this report.



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Gan Yee Hooi
Approval Number: 03899/09/2027 J
Chartered Accountant

ANNEXURE G(I) : INDEPENDENT PRACTITIONER'S REVIEW REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENT OF THE MIOC GROUP FOR THE 12-MONTH PERIOD FROM 1 APRIL 2023 TO 31 MARCH 2024 (Cont'd)

**Malaysian Integrated Oncology Center Sdn. Bhd.
and its subsidiaries**

**Special Purpose Financial Statement
for the 12-month period
from 1 April 2023 to 31 March 2024**



ANNEXURE G(I) : INDEPENDENT PRACTITIONER'S REVIEW REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENT OF THE MIOC GROUP FOR THE 12-MONTH PERIOD FROM 1 APRIL 2023 TO 31 MARCH 2024 (Cont'd)

**Malaysian Integrated Oncology Center Sdn. Bhd.
and its subsidiaries**

Consolidated statement of profit or loss for the 12-month period from 1 April 2023 to 31 March 2024

	1 April 2023 to 31 March 2024 RM
Revenue	268,027,967
Other operating income	688,010
Cost of medicines and consumables	(112,104,456)
Employee benefits expense	(53,792,525)
Depreciation	(16,610,334)
Net loss on impairment of financial instruments	(6,657)
Other expenses	<u>(27,419,212)</u>
Results from operating activities	58,782,793
Finance income	376,286
Finance costs	<u>(7,710,901)</u>
Net finance costs	<u>(7,334,615)</u>
Profit before tax	51,448,178
Tax expense	<u>(16,575,760)</u>
Profit for the period	<u>34,872,418</u>



ANNEXURE G(I) : INDEPENDENT PRACTITIONER'S REVIEW REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENT OF THE MIOC GROUP FOR THE 12-MONTH PERIOD FROM 1 APRIL 2023 TO 31 MARCH 2024 (Cont'd)

Notes to the Special Purpose Financial Statement

1. Basis of preparation

This Special Purpose Financial Statement comprises the consolidated statement of profit or loss for the 12-month period from 1 April 2023 to 31 March 2024 which represents a non-statutory period, together with the accounting policies and other explanatory notes.

2. Significant accounting policies

The Special Purpose Financial Statement has been prepared in accordance with the accounting policies of Asia OneHealthcare Berhad ("A1H").

3. Purpose

The Special Purpose Financial Statement for the 12-month period from 1 April 2023 to 31 March 2024 of Malaysian Integrated Oncology Center Sdn. Bhd. and its subsidiaries has been prepared for inclusion in the prospectus of A1H in connection with the listing of and quotation for the entire enlarged issued share capital of A1H on the Main Market of Bursa Securities and should not be relied upon for any other purpose.

The Special Purpose Financial Statement is not a full set general purpose financial statements and hence it is not intended to present a true and fair view in accordance with Malaysian Financial Reporting Standards ("MFRS") or International Financial Reporting Standards ("IFRS") Accounting Standards.



ANNEXURE G(II) : INDEPENDENT PRACTITIONER'S REVIEW REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENT OF THE CVSH GROUP FOR THE 12-MONTH PERIOD FROM 1 APRIL 2023 TO 31 MARCH 2024



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7th Floor, Wisma Consplant 1
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47500 Subang Jaya
Selangor Darul Ehsan

24 September 2026

Dear Sirs

Cardiac Vascular Sentral Holdings (Malaysia) Sdn. Bhd. and its subsidiaries (the "Group")
Independent Practitioner's Review Report on the special purpose financial statement for the 12-month period from 1 April 2023 to 31 March 2024

We have reviewed the accompanying special purpose financial statement of the Group which comprises the consolidated statement of profit or loss for the 12-month period from 1 April 2023 to 31 March 2024, the accounting policies and other explanatory notes (together referred to as the "Special Purpose Financial Statement"). The Special Purpose Financial Statement has been prepared by the management of Cardiac Vascular Sentral Holdings (Malaysia) Sdn. Bhd. (the "Management") in accordance with the accounting policies as described in Note 2 to the Special Purpose Financial Statement.

Management's Responsibilities for the Special Purpose Financial Statement

The Management is responsible for the preparation and presentation of this Special Purpose Financial Statement in accordance with the accounting policies as described in Note 2 to the Special Purpose Financial Statement, and for such internal control as the Management determines is necessary to enable the preparation of the Special Purpose Financial Statement that is free from material misstatement, whether due to fraud or error.

ANNEXURE G(II) : INDEPENDENT PRACTITIONER'S REVIEW REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENT OF THE CVSH GROUP FOR THE 12-MONTH PERIOD FROM 1 APRIL 2023 TO 31 MARCH 2024 (Cont'd)



*Cardiac Vascular Sentral Holdings (Malaysia) Sdn. Bhd.
and its subsidiaries (the "Group")
Independent Practitioner's Review Report
on the Special Purpose Financial Statement
for the 12-month period from 1 April 2023 to 31 March 2024
24 September 2026*

Practitioner's Responsibilities

Our responsibility is to express a conclusion on the accompanying Special Purpose Financial Statement. We conducted our review in accordance with Malaysian Approved Standard on Review Engagements, ISRE 2400 (Revised), *Engagements to Review Historical Financial Statements* ("ISRE 2400 (Revised)"). ISRE 2400 (Revised) requires us to conclude on whether anything has come to our attention that causes us to believe that the Special Purpose Financial Statement is not prepared in all material respects in accordance with the accounting policies as described in Note 2 to the Special Purpose Financial Statement. This standard also requires us to comply with relevant ethical requirements.

A review of the Special Purpose Financial Statement in accordance with ISRE 2400 (Revised) is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of the Management and others within Cardiac Vascular Sentral Holdings (Malaysia) Sdn. Bhd. and its subsidiaries, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with approved standards on auditing in Malaysia. Accordingly, we do not express an audit opinion on this Special Purpose Financial Statement.

Conclusion

Based on our review, nothing has come to our attention, that causes us to believe that the accompanying Special Purpose Financial Statement is not prepared, in all material respects, in accordance with the accounting policies as described in Note 2 to the Special Purpose Financial Statement.

Emphasis of Matter

Without modifying our conclusion, we draw attention to the Notes to the Special Purpose Financial Statement, which describe the basis of preparation, significant accounting policies and purpose. The Special Purpose Financial Statement for the 12-month period from 1 April 2023 to 31 March 2024 is prepared for the inclusion in A1H's prospectus in connection with A1H's initial public offering and may not be suitable for any other purpose.

The Special Purpose Financial Statement is not a full set general purpose financial statements and hence it is not intended to present a true and fair view in accordance with Malaysian Financial Reporting Standards ("MFRS") or International Financial Reporting Standards ("IFRS") Accounting Standards.

Restriction on Distribution and Use

This report is made solely to A1H and for inclusion in the prospectus of A1H in connection with the listing of and quotation for the entire enlarged issued share capital of A1H on the Main Market of Bursa Securities and should not be relied upon for any other purpose. We do not assume responsibility to any other person for the content of this report.

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Chartered Accountant

**ANNEXURE G(II) : INDEPENDENT PRACTITIONER'S REVIEW REPORT ON THE SPECIAL
PURPOSE FINANCIAL STATEMENT OF THE CVSH GROUP FOR THE 12-
MONTH PERIOD FROM 1 APRIL 2023 TO 31 MARCH 2024 (Cont'd)**

**Cardiac Vascular Sentral Holdings (Malaysia)
Sdn. Bhd. and its subsidiaries**

**Special Purpose Financial Statement
for the 12-month period
from 1 April 2023 to 31 March 2024**



ANNEXURE G(II) : INDEPENDENT PRACTITIONER'S REVIEW REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENT OF THE CVSH GROUP FOR THE 12-MONTH PERIOD FROM 1 APRIL 2023 TO 31 MARCH 2024 (Cont'd)

**Cardiac Vascular Sentral Holdings (Malaysia)
Sdn. Bhd. and its subsidiaries**

**Consolidated statement of profit or loss for the 12-month
period from 1 April 2023 to 31 March 2024**

	1 April 2023 to 31 March 2024 RM
Revenue	202,272,905
Other operating income	600,555
Cost of medicines and consumables	(76,591,560)
Employee benefits expense	(35,901,055)
Depreciation	(8,780,065)
Net loss on impairment of financial instruments	(1,093,898)
Other expenses	(22,753,844)
Results from operating activities	57,753,038
Finance income	107,938
Finance costs	(9,418,831)
Net finance costs	(9,310,893)
Profit before tax	48,442,145
Tax expense	(17,537,311)
Profit for the period	30,904,834



ANNEXURE G(II) : INDEPENDENT PRACTITIONER'S REVIEW REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENT OF THE CVSH GROUP FOR THE 12-MONTH PERIOD FROM 1 APRIL 2023 TO 31 MARCH 2024 (Cont'd)

Notes to the Special Purpose Financial Statement

1. Basis of preparation

This Special Purpose Financial Statement comprises the consolidated statement of profit or loss for the 12-month period from 1 April 2023 to 31 March 2024 which represents a non-statutory period, together with the accounting policies and other explanatory notes.

2. Significant accounting policies

The Special Purpose Financial Statement has been prepared in accordance with the accounting policies of Asia OneHealthcare Berhad ("A1H").

3. Purpose

The Special Purpose Financial Statement for the 12-month period from 1 April 2023 to 31 March 2024 of Cardiac Vascular Sentral Holdings (Malaysia) Sdn. Bhd. and its subsidiaries has been prepared for inclusion in the prospectus of A1H in connection with the listing of and quotation for the entire enlarged issued share capital of A1H on the Main Market of Bursa Securities and should not be relied upon for any other purpose.

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ANNEXURE G(III) : INDEPENDENT PRACTITIONER'S REVIEW REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENT OF THE HHHPL GROUP FOR THE 12-MONTH PERIOD FROM 1 APRIL 2023 TO 31 MARCH 2024



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24 September 2026

Dear Sirs

HSC Healthcare Holdings Pte. Ltd. and its subsidiaries (the "Group")
Independent Practitioner's Review Report on the special purpose financial statement for the 12-month period from 1 April 2023 to 31 March 2024

We have reviewed the accompanying special purpose financial statement of the Group which comprises the consolidated statement of profit or loss for the 12-month period from 1 April 2023 to 31 March 2024, the accounting policies and other explanatory notes (together referred to as the "Special Purpose Financial Statement"). The Special Purpose Financial Statement has been prepared by the management of HSC Healthcare Holdings Pte. Ltd. (the "Management") in accordance with the accounting policies as described in Note 2 to the Special Purpose Financial Statement.

Management's Responsibilities for the Special Purpose Financial Statement

The Management is responsible for the preparation and presentation of this Special Purpose Financial Statement in accordance with the accounting policies as described in Note 2 to the Special Purpose Financial Statement, and for such internal control as the Management determines is necessary to enable the preparation of the Special Purpose Financial Statement that is free from material misstatement, whether due to fraud or error.

ANNEXURE G(III) : INDEPENDENT PRACTITIONER'S REVIEW REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENT OF THE HHHPL GROUP FOR THE 12-MONTH PERIOD FROM 1 APRIL 2023 TO 31 MARCH 2024 (Cont'd)



*HSC Healthcare Holdings Pte. Ltd. and its subsidiaries (the "Group")
Independent Practitioner's Review Report
on the Special Purpose Financial Statement
for the 12-month period from 1 April 2023 to 31 March 2024
24 September 2026*

Practitioner's Responsibilities

Our responsibility is to express a conclusion on the accompanying Special Purpose Financial Statement. We conducted our review in accordance with Malaysian Approved Standard on Review Engagements, ISRE 2400 (Revised), *Engagements to Review Historical Financial Statements* ("ISRE 2400 (Revised)"). ISRE 2400 (Revised) requires us to conclude on whether anything has come to our attention that causes us to believe that the Special Purpose Financial Statement is not prepared in all material respects in accordance with the accounting policies as described in Note 2 to the Special Purpose Financial Statement. This standard also requires us to comply with relevant ethical requirements.

A review of the Special Purpose Financial Statement in accordance with ISRE 2400 (Revised) is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of the Management and others within HSC Healthcare Holdings Pte. Ltd. and its subsidiaries, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with approved standards on auditing in Malaysia. Accordingly, we do not express an audit opinion on this Special Purpose Financial Statement.

Conclusion

Based on our review, nothing has come to our attention, that causes us to believe that the accompanying Special Purpose Financial Statement is not prepared, in all material respects, in accordance with the accounting policies as described in Note 2 to the Special Purpose Financial Statement.

Emphasis of Matter

Without modifying our conclusion, we draw attention to the Notes to the Special Purpose Financial Statement, which describe the basis of preparation, significant accounting policies, functional and presentation currencies and purpose. The Special Purpose Financial Statement for the 12-month period from 1 April 2023 to 31 March 2024 is prepared for the inclusion in A1H's prospectus in connection with A1H's initial public offering and may not be suitable for any other purpose.

The Special Purpose Financial Statement is not a full set general purpose financial statements and hence it is not intended to present a true and fair view in accordance with Malaysian Financial Reporting Standards ("MFRS") or International Financial Reporting Standards ("IFRS") Accounting Standards.

Restriction on Distribution and Use

This report is made solely to A1H and for inclusion in the prospectus of A1H in connection with the listing of and quotation for the entire enlarged issued share capital of A1H on the Main Market of Bursa Securities and should not be relied upon for any other purpose. We do not assume responsibility to any other person for the content of this report.

KPMG PLT
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Chartered Accountants

Gan Yee Hooi
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Chartered Accountant

**ANNEXURE G(III) : INDEPENDENT PRACTITIONER'S REVIEW REPORT ON THE SPECIAL
PURPOSE FINANCIAL STATEMENT OF THE HHHPL GROUP FOR THE
12-MONTH PERIOD FROM 1 APRIL 2023 TO 31 MARCH 2024 (Cont'd)**

HSC Healthcare Holdings Pte. Ltd. and its subsidiaries

**Special Purpose Financial Statement
for the 12-month period
from 1 April 2023 to 31 March 2024**



ANNEXURE G(III) : INDEPENDENT PRACTITIONER'S REVIEW REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENT OF THE HHHPL GROUP FOR THE 12-MONTH PERIOD FROM 1 APRIL 2023 TO 31 MARCH 2024 (Cont'd)

HSC Healthcare Holdings Pte. Ltd. and its subsidiaries

Consolidated statement of profit or loss for the 12-month period from 1 April 2023 to 31 March 2024

	1 April 2023 to 31 March 2024	
	SGD	RM
Revenue	15,758,105	55,487,892
Other operating income	852,770	3,002,798
Cost of medicines and consumables	(7,051,611)	(24,830,335)
Employee benefits expense	(5,567,311)	(19,603,775)
Depreciation	(2,152,352)	(7,578,924)
Other expenses	(5,601,518)	(19,724,226)
Share of profit in associates	(3,387)	(11,926)
Results from operating activities	(3,765,304)	(13,258,496)
Finance income	70,307	247,567
Finance costs	(1,800,190)	(6,338,881)
Net finance costs	(1,729,883)	(6,091,314)
Loss before tax	(5,495,187)	(19,349,810)
Tax expense	(162,700)	(572,904)
Loss for the period	(5,657,887)	(19,922,714)



ANNEXURE G(III) : INDEPENDENT PRACTITIONER'S REVIEW REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENT OF THE HHHPL GROUP FOR THE 12-MONTH PERIOD FROM 1 APRIL 2023 TO 31 MARCH 2024 (Cont'd)

Notes to the Special Purpose Financial Statement

1. Basis of preparation

This Special Purpose Financial Statement comprises the consolidated statement of profit or loss for the 12-month period from 1 April 2023 to 31 March 2024 which represents a non-statutory period, together with the accounting policies and other explanatory notes.

2. Significant accounting policies

The Special Purpose Financial Statement has been prepared in accordance with the accounting policies of Asia OneHealthcare Berhad ("A1H").

3. Functional and presentation currencies

The functional currency of HSC Healthcare Holdings Pte. Ltd. is Singapore Dollars ("SGD"). This Special Purpose Financial Statement is presented in Ringgit Malaysia ("RM"), being the presentation currency in accordance with the reporting instructions issued by A1H.

The consolidated statement of profit or loss for the 12-month period from 1 April 2023 to 31 March 2024 is translated at average rate of RM3.52 per SGD.

4. Purpose

The Special Purpose Financial Statement for the 12-month period from 1 April 2023 to 31 March 2024 of HSC Healthcare Holdings Pte. Ltd. and its subsidiaries has been prepared for inclusion in the prospectus of A1H in connection with the listing of and quotation for the entire enlarged issued share capital of A1H on the Main Market of Bursa Securities and should not be relied upon for any other purpose.

The Special Purpose Financial Statement is not a full set general purpose financial statements and hence it is not intended to present a true and fair view in accordance with Malaysian Financial Reporting Standards ("MFRS") or International Financial Reporting Standards ("IFRS") Accounting Standards.



ANNEXURE G(IV) : INDEPENDENT PRACTITIONER'S REVIEW REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENT OF PHSB FOR THE 12-MONTH PERIOD FROM 1 APRIL 2023 TO 31 MARCH 2024



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47500 Subang Jaya
Selangor Darul Ehsan

24 September 2026

Dear Sirs

Peel Healthcare Sdn. Bhd.

Independent Practitioner's Review Report on the special purpose financial statement for the 12-month period from 1 April 2023 to 31 March 2024

We have reviewed the accompanying special purpose financial statement of Peel Healthcare Sdn. Bhd. which comprises the statement of profit or loss for the 12-month period from 1 April 2023 to 31 March 2024, the accounting policies and other explanatory notes (together referred to as the "Special Purpose Financial Statement"). The Special Purpose Financial Statement has been prepared by the management of Peel Healthcare Sdn. Bhd. (the "Management") in accordance with the accounting policies as described in Note 2 to the Special Purpose Financial Statement.

Management's Responsibilities for the Special Purpose Financial Statement

The Management is responsible for the preparation and presentation of this Special Purpose Financial Statement in accordance with the accounting policies as described in Note 2 to the Special Purpose Financial Statement, and for such internal control as the Management determines is necessary to enable the preparation of the Special Purpose Financial Statement that is free from material misstatement, whether due to fraud or error.

ANNEXURE G(IV) : INDEPENDENT PRACTITIONER'S REVIEW REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENT OF PHSB FOR THE 12-MONTH PERIOD FROM 1 APRIL 2023 TO 31 MARCH 2024 (Cont'd)



*Peel Healthcare Sdn. Bhd.
Independent Practitioner's Review Report
on the Special Purpose Financial Statement
for the 12-month period from 1 April 2023 to 31 March 2024
24 September 2026*

Practitioner's Responsibilities

Our responsibility is to express a conclusion on the accompanying Special Purpose Financial Statement. We conducted our review in accordance with Malaysian Approved Standard on Review Engagements, ISRE 2400 (Revised), *Engagements to Review Historical Financial Statements* ("ISRE 2400 (Revised)"). ISRE 2400 (Revised) requires us to conclude on whether anything has come to our attention that causes us to believe that the Special Purpose Financial Statement is not prepared in all material respects in accordance with the accounting policies as described in Note 2 to the Special Purpose Financial Statement. This standard also requires us to comply with relevant ethical requirements.

A review of the Special Purpose Financial Statement in accordance with ISRE 2400 (Revised) is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of the Management and others within Peel Healthcare Sdn. Bhd., as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with approved standards on auditing in Malaysia. Accordingly, we do not express an audit opinion on this Special Purpose Financial Statement.

Conclusion

Based on our review, nothing has come to our attention, that causes us to believe that the accompanying Special Purpose Financial Statement is not prepared, in all material respects, in accordance with the accounting policies as described in Note 2 to the Special Purpose Financial Statement.

Emphasis of Matter

Without modifying our conclusion, we draw attention to the Notes to the Special Purpose Financial Statement, which describe the basis of preparation, significant accounting policies and purpose. The Special Purpose Financial Statement for the 12-month period from 1 April 2023 to 31 March 2024 is prepared for the inclusion in A1H's prospectus in connection with A1H's initial public offering and may not be suitable for any other purpose.

The Special Purpose Financial Statement is not a full set general purpose financial statements and hence it is not intended to present a true and fair view in accordance with Malaysian Financial Reporting Standards ("MFRS") or International Financial Reporting Standards ("IFRS") Accounting Standards.

Restriction on Distribution and Use

This report is made solely to A1H and for inclusion in the prospectus of A1H in connection with the listing of and quotation for the entire enlarged issued share capital of A1H on the Main Market of Bursa Securities and should not be relied upon for any other purpose. We do not assume responsibility to any other person for the content of this report.



KPMG PLT
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Chartered Accountants


Gan Yee Hooi
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Chartered Accountant

ANNEXURE G(IV) : INDEPENDENT PRACTITIONER'S REVIEW REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENT OF PHSB FOR THE 12-MONTH PERIOD FROM 1 APRIL 2023 TO 31 MARCH 2024 (Cont'd)

Peel Healthcare Sdn. Bhd.

**Special Purpose Financial Statement
for the 12-month period
from 1 April 2023 to 31 March 2024**



ANNEXURE G(IV) : INDEPENDENT PRACTITIONER'S REVIEW REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENT OF PHSB FOR THE 12-MONTH PERIOD FROM 1 APRIL 2023 TO 31 MARCH 2024 (Cont'd)

Peel Healthcare Sdn. Bhd.

**Statement of profit or loss for the 12-month period from
1 April 2023 to 31 March 2024**

	1 April 2023 to 31 March 2024 RM
Revenue	-
Other operating income	-
Cost of medicines and consumables	(1,053)
Employee benefits expense	(2,051,172)
Depreciation	(381,507)
Other expenses	(1,568,223)
Realised loss on foreign exchange	(881)
Results from operating activities	(4,002,836)
Finance income	226,780
Finance costs	(2,840,463)
Net finance costs	(2,613,683)
Loss before tax	(6,616,519)
Tax expense	(83,606)
Loss for the period	(6,700,125)



ANNEXURE G(IV) : INDEPENDENT PRACTITIONER'S REVIEW REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENT OF PHSB FOR THE 12-MONTH PERIOD FROM 1 APRIL 2023 TO 31 MARCH 2024 (Cont'd)

Notes to the Special Purpose Financial Statement

1. Basis of preparation

This Special Purpose Financial Statement comprises the statement of profit or loss for the 12-month period from 1 April 2023 to 31 March 2024 which represents a non-statutory period, together with the accounting policies and other explanatory notes.

2. Significant accounting policies

The Special Purpose Financial Statement has been prepared in accordance with the accounting policies of Asia OneHealthcare Berhad ("A1H").

3. Purpose

The Special Purpose Financial Statement for the 12-month period from 1 April 2023 to 31 March 2024 of Peel Healthcare Sdn. Bhd. has been prepared for inclusion in the prospectus of A1H in connection with the listing of and quotation for the entire enlarged issued share capital of A1H on the Main Market of Bursa Securities and should not be relied upon for any other purpose.

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ANNEXURE G(V) : INDEPENDENT PRACTITIONER'S REVIEW REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENT OF IOCKL FOR THE 12-MONTH PERIOD FROM 1 APRIL 2023 TO 31 MARCH 2024



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The Board of Directors
Asia OneHealthcare Berhad ("A1H")
Suite W701, West Tower
7th Floor, Wisma Consplant 1
No.2, Jalan SS16/4
47500 Subang Jaya
Selangor Darul Ehsan

24 September 2026

Dear Sirs

**Integrated Oncology Center (Kuala Lumpur) Sdn. Bhd.
Independent Practitioner's Review Report on the special purpose financial statement for the 12-month period from 1 April 2023 to 31 March 2024**

We have reviewed the accompanying special purpose financial statement of Integrated Oncology Center (Kuala Lumpur) Sdn. Bhd. which comprises the statement of profit or loss for the 12-month period from 1 April 2023 to 31 March 2024, the accounting policies and other explanatory notes (together referred to as the "Special Purpose Financial Statement"). The Special Purpose Financial Statement has been prepared by the management of Integrated Oncology Center (Kuala Lumpur) Sdn. Bhd. (the "Management") in accordance with the accounting policies as described in Note 2 to the Special Purpose Financial Statement.

Management's Responsibilities for the Special Purpose Financial Statement

The Management is responsible for the preparation and presentation of this Special Purpose Financial Statement in accordance with the accounting policies as described in Note 2 to the Special Purpose Financial Statement, and for such internal control as the Management determines is necessary to enable the preparation of the Special Purpose Financial Statement that is free from material misstatement, whether due to fraud or error.

ANNEXURE G(V) : INDEPENDENT PRACTITIONER'S REVIEW REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENT OF IOCKL FOR THE 12-MONTH PERIOD FROM 1 APRIL 2023 TO 31 MARCH 2024 (Cont'd)



*Integrated Oncology Center (Kuala Lumpur) Sdn. Bhd.
Independent Practitioner's Review Report
on the Special Purpose Financial Statement
for the 12-month period from 1 April 2023 to 31 March 2024
24 September 2026*

Practitioner's Responsibilities

Our responsibility is to express a conclusion on the accompanying Special Purpose Financial Statement. We conducted our review in accordance with Malaysian Approved Standard on Review Engagements, ISRE 2400 (Revised), *Engagements to Review Historical Financial Statements* ("ISRE 2400 (Revised)"). ISRE 2400 (Revised) requires us to conclude on whether anything has come to our attention that causes us to believe that the Special Purpose Financial Statement is not prepared in all material respects in accordance with the accounting policies as described in Note 2 to the Special Purpose Financial Statement. This standard also requires us to comply with relevant ethical requirements.

A review of the Special Purpose Financial Statement in accordance with ISRE 2400 (Revised) is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of the Management and others within Integrated Oncology Center (Kuala Lumpur) Sdn. Bhd., as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with approved standards on auditing in Malaysia. Accordingly, we do not express an audit opinion on this Special Purpose Financial Statement.

Conclusion

Based on our review, nothing has come to our attention, that causes us to believe that the accompanying Special Purpose Financial Statement is not prepared, in all material respects, in accordance with the accounting policies as described in Note 2 to the Special Purpose Financial Statement.

Emphasis of Matter

Without modifying our conclusion, we draw attention to the Notes to the Special Purpose Financial Statement, which describe the basis of preparation, significant accounting policies and purpose. The Special Purpose Financial Statement for the 12-month period from 1 April 2023 to 31 March 2024 is prepared for the inclusion in A1H's prospectus in connection with A1H's initial public offering and may not be suitable for any other purpose.

The Special Purpose Financial Statement is not a full set general purpose financial statements and hence it is not intended to present a true and fair view in accordance with Malaysian Financial Reporting Standards ("MFRS") or International Financial Reporting Standards ("IFRS") Accounting Standards.

Restriction on Distribution and Use

This report is made solely to A1H and for inclusion in the prospectus of A1H in connection with the listing of and quotation for the entire enlarged issued share capital of A1H on the Main Market of Bursa Securities and should not be relied upon for any other purpose. We do not assume responsibility to any other person for the content of this report.



KPMG PLT
(LLP0010081-LCA & AF 0758)
Chartered Accountants


Gan Yee Hooi
Approval Number: 03899/09/2027 J
Chartered Accountant

**ANNEXURE G(V) : INDEPENDENT PRACTITIONER'S REVIEW REPORT ON THE SPECIAL
PURPOSE FINANCIAL STATEMENT OF IOCKL FOR THE 12-MONTH
PERIOD FROM 1 APRIL 2023 TO 31 MARCH 2024 (Cont'd)**

Integrated Oncology Center (Kuala Lumpur) Sdn. Bhd.

**Special Purpose Financial Statement
for the 12-month period
from 1 April 2023 to 31 March 2024**



ANNEXURE G(V) : INDEPENDENT PRACTITIONER'S REVIEW REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENT OF IOCKL FOR THE 12-MONTH PERIOD FROM 1 APRIL 2023 TO 31 MARCH 2024 (Cont'd)

Integrated Oncology Center (Kuala Lumpur) Sdn. Bhd.

Statement of profit or loss for the 12-month period from 1 April 2023 to 31 March 2024

	1 April 2023 to 31 March 2024 RM
Revenue	89,751
Other operating income	4,749
Cost of medicines and consumables	(51,036)
Employee benefits expense	(7,173,536)
Depreciation	(1,968,598)
Other expenses	(5,313,471)
Results from operating activities	(14,412,141)
Finance income	681,547
Finance costs	(3,686,929)
Net finance costs	(3,005,382)
Loss before tax	(17,417,523)
Tax expense	(163,942)
Loss for the period	(17,581,465)



ANNEXURE G(V) : INDEPENDENT PRACTITIONER'S REVIEW REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENT OF IOCKL FOR THE 12-MONTH PERIOD FROM 1 APRIL 2023 TO 31 MARCH 2024 (Cont'd)

Notes to the Special Purpose Financial Statement

1. Basis of preparation

This Special Purpose Financial Statement comprises the statement of profit or loss for the 12-month period from 1 April 2023 to 31 March 2024 which represents a non-statutory period, together with the accounting policies and other explanatory notes.

2. Significant accounting policies

The Special Purpose Financial Statement has been prepared in accordance with the accounting policies of Asia OneHealthcare Berhad ("A1H").

3. Purpose

The Special Purpose Financial Statement for the 12-month period from 1 April 2023 to 31 March 2024 of Integrated Oncology Centre (Kuala Lumpur) Sdn. Bhd. has been prepared for inclusion in the prospectus of A1H in connection with the listing of and quotation for the entire enlarged issued share capital of A1H on the Main Market of Bursa Securities and should not be relied upon for any other purpose.

The Special Purpose Financial Statement is not a full set general purpose financial statements and hence it is not intended to present a true and fair view in accordance with Malaysian Financial Reporting Standards ("MFRS") or International Financial Reporting Standards ("IFRS") Accounting Standards.

