

## 14. REPORTING ACCOUNTANTS' REPORT ON THE PRO FORMA CONSOLIDATED FINANCIAL STATEMENTS



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**The Board of Directors**  
**Big Caring Group Bhd**  
 8, Jalan Astana 3/KU2,  
 Bandar Bukit Raja,  
 41050 Klang,  
 Selangor Darul Ehsan.

Date: 17 March 2026

Our Ref: BDO/LKH/TKY2/TTXW/AS

Dear Sir/Madam,

**Big Caring Group Bhd (“BCG” or the “Company”) and its subsidiaries (“Group”)  
 Report on Compilation of the Pro Forma Consolidated Financial Statements for the  
 Financial Year Ended 30 June 2025 (“This Report”)**

We have completed our assurance engagement to report on the compilation of the pro forma consolidated financial statements of the Company for the financial year ended 30 June 2025 (“Pro Forma Consolidated Financial Statements”) prepared by the Board of Directors of the Company (“Board of Directors”). The Pro Forma Consolidated Financial Statements consists of the pro forma consolidated statements of financial position as at 30 June 2025, the pro forma consolidated statements of profit or loss and other comprehensive income, and the pro forma consolidated statements of cash flows for the financial year ended 30 June 2025, together with the accompanying notes thereon, for which we have stamped for the purpose of identification. The Pro Forma Consolidated Financial Statements have been prepared for inclusion in the prospectus of the Company (“the Prospectus”) in connection with the listing of and quotation for the entire enlarged issued share capital of the Company on the Main Market of Bursa Malaysia Securities Berhad (“the Listing”).

The applicable criteria on the basis of which the Board of Directors has compiled the Pro Forma Consolidated Financial Statements are described in the Notes thereon to the Pro Forma Consolidated Financial Statements and are in accordance with the Prospectus Guidelines issued by the Securities Commission Malaysia (“Prospectus Guidelines”) and the Guidance Note for Issuers of Pro Forma Financial Information issued by the Malaysian Institute of Accountants.

The Pro Forma Consolidated Financial Statements have been compiled by the Board of Directors to illustrate the impact of the events or transactions as set out in the Notes thereon to the Pro Forma Consolidated Financial Statements had the events or transactions been effected as at 30 June 2025 or at the beginning of the financial year ended 30 June 2025. As part of this process, information about the financial statements of the Group has been extracted by the Board of Directors from the Company’s audited consolidated financial statements for the financial year ended 30 June 2025, on which an auditors’ report has been published.

### **Directors’ Responsibility for the Pro Forma Consolidated Financial Statements**

The Board of Directors is solely responsible for compiling the Pro Forma Consolidated Financial Statements on the basis as described in the Notes thereon to the Pro Forma Consolidated Financial Statements and in accordance with the requirements of the Prospectus Guidelines and the Guidance Note for Issuers of Pro Forma Financial Information issued by the Malaysian Institute of Accountants.

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**14. REPORTING ACCOUNTANTS' REPORT ON THE PRO FORMA CONSOLIDATED FINANCIAL STATEMENTS (Cont'd)**

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*Our Independence and Quality Management*

We are independent of the Group in accordance with the *By-Laws (on Professional Ethics, Conduct and Practice)* of the Malaysian Institute of Accountants ("By-Laws") and the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* ("IESBA Code"), and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and the IESBA Code.

The firm applies Malaysian Approved International Standard on Quality Management 1 (ISQM 1), *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

**Reporting Accountants' Responsibility**

Our responsibility is to express an opinion, as required by the Prospectus Guidelines, about whether the Pro Forma Consolidated Financial Statements have been compiled, in all material respects, by the Board of Directors on the basis described in the Notes thereon to the Pro Forma Consolidated Financial Statements.

We conducted our engagement in accordance with International Standard on Assurance Engagement (ISAE) 3420, *Assurance Engagement to Report on the Compilation of Pro Forma Financial Information Included in a Prospectus*, issued by the International Auditing and Assurance Standards Board and adopted by the Malaysian Institute of Accountants. This standard requires that we comply with ethical requirements and plan and perform procedures to obtain reasonable assurance about whether the Board of Directors has compiled, in all material respects, the Pro Forma Consolidated Financial Statements on the basis set out in the Notes thereon to the Pro Forma Consolidated Financial Statements and in accordance with the requirements of the Prospectus Guidelines and with the Malaysian Institute of Accountants' Guidance Note for Issuers of Pro Forma Financial Information.

For purposes of this engagement, we are not responsible for updating or reissuing any reports or opinions on any historical financial information used in compiling the Pro Forma Consolidated Financial Statements, nor have we, in the course of this engagement, performed an audit or review of the financial information used in compiling the Pro Forma Consolidated Financial Statements. In providing this opinion, we do not accept any responsibility for such reports or opinions beyond that owed to those to whom those reports or opinions were addressed by us at the dates of their issue.

The purpose for inclusion of the Pro Forma Consolidated Financial Statements in the Prospectus is solely to illustrate the impact of significant events or transactions on unadjusted financial information of the entity as if the events had occurred or the transactions had been undertaken at an earlier date selected for purposes of the illustration. Accordingly, we do not provide any assurance that the actual outcome of the events or transactions at that date would have been as presented.

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**14. REPORTING ACCOUNTANTS' REPORT ON THE PRO FORMA CONSOLIDATED FINANCIAL STATEMENTS (Cont'd)**


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**Reporting Accountants' Responsibility (continued)**

A reasonable assurance engagement to report on whether the Pro Forma Consolidated Financial Statements have been compiled, in all material respects, on the basis of the applicable criteria involves performing procedures to assess whether the applicable criteria used by the Board of Directors in the compilation of the Pro Forma Consolidated Financial Statements provide a reasonable basis for presenting the significant effects directly attributable to the events or transactions, and to obtain sufficient appropriate evidence about whether:

- the related pro forma adjustments give appropriate effect to those criteria; and
- the Pro Forma Consolidated Financial Statements reflect the proper application of those adjustments to the unadjusted financial information.

The procedures selected depend on our judgement, having regard to our understanding of the nature of the Group, the events or transactions in respect of which the Pro Forma Consolidated Financial Statements have been compiled, and other relevant engagement circumstances.

The engagement also involves evaluating the overall presentation of the Pro Forma Consolidated Financial Statements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Opinion**

In our opinion, the Pro Forma Consolidated Financial Statements have been compiled, in all material respects, on the basis set out in the Notes thereon to the Pro Forma Consolidated Financial Statements and in accordance with the requirements of the Prospectus Guidelines and with the Malaysian Institute of Accountants' Guidance Note for Issuers of Pro Forma Financial Information.

**Other Matters**

This Report, as defined above has been prepared solely for the purpose stated above, in connection with the Listing. As such, this Report should not be used for any other purpose without our prior written consent. Neither the Firm nor any member or employee of the Firm undertakes responsibility arising in any way whatsoever to any party in respect of this Report contrary to the aforesaid purpose.

Yours faithfully,

**BDO PLT**  
201906000013 (LLP0018825-LCA) & AF 0206  
Chartered Accountants

**Law Kian Huat**  
02855/06/2026 J  
Chartered Accountant

## 14. REPORTING ACCOUNTANTS' REPORT ON THE PRO FORMA CONSOLIDATED FINANCIAL STATEMENTS (*Cont'd*)

*Big Caring Group Bhd (201301014824 (1044657 - T))  
Pro Forma Consolidated Financial Statements*

### 1. INTRODUCTION

The Pro Forma Consolidated Financial Statements of Big Caring Group Bhd (“Company”) and its subsidiaries (collectively referred to as the “Group”) for the financial year ended 30 June 2025 (“Pro Forma Consolidated Financial Statements”) together with the notes thereon, for which the Directors of the Company are solely responsible, have been prepared for illustrative purposes only for the purpose of inclusion in the prospectus in connection with the listing of and quotation for the entire enlarged issued share capital of the Company on the Main Market of Bursa Malaysia Securities Berhad (“Listing”).

The Pro Forma Consolidated Financial Statements consist of the pro forma consolidated statements of financial position as at 30 June 2025 (“Pro Forma Consolidated SOFP”), the pro forma consolidated statements of profit or loss and other comprehensive income (“Pro Forma Consolidated SOPL”) and the pro forma consolidated statements of cash flows (“Pro Forma Consolidated SOCF”) for the financial year ended 30 June 2025, together with the accompanying notes thereon.

The Pro Forma Consolidated SOFP is to be read separately from the Pro Forma Consolidated SOPL and Pro Forma Consolidated SOCF as the assumptions applied to each of the pro forma statements are different as set out in the notes below.

### 2. MATERIAL TRANSACTIONS

Paragraphs 9.19 and 9.20 of Chapter 9, Part II Division 1: Equity of the Prospectus Guidelines issued by the Securities Commission Malaysia (“SC”) (“Prospectus Guidelines”), require the effects of the following material transactions to be illustrated in the Pro Forma Consolidated Financial Statements. Other acquisition and disposal completed since 1 July 2024 were not illustrated in the Pro Forma Consolidated Financial Statements as these were deemed not to be material pursuant to paragraph 9.21 of Chapter 9, Part II Division 1: Equity of the Prospectus Guidelines.

#### 2.1 Acquisition of MEM

On 24 January 2025, the Company had entered into a sale and purchase agreement with Premier Vitality Sdn. Bhd. and two (2) individuals to acquire 892,572 ordinary shares in Medispec (M) Sdn. Bhd. (“MEM”), representing 89.26% equity interest in MEM for a total purchase consideration of RM249.4 million. The acquisition was completed on 28 February 2025.

The acquisition of MEM was illustrated in the Pro Forma Consolidated SOPL and Pro Forma Consolidated SOCF assuming that the acquisition and drawdown of borrowings were completed on 1 July 2024. The acquisition was partially financed by borrowings amounting to RM193.0 million.

The acquisition of MEM is not illustrated as an adjustment to the Pro Forma Consolidated SOFP as it has been consolidated in the Company's audited consolidated statement of financial position as at 30 June 2025.



## 14. REPORTING ACCOUNTANTS' REPORT ON THE PRO FORMA CONSOLIDATED FINANCIAL STATEMENTS (Cont'd)

*Big Caring Group Bhd (201301014824 (1044657 - T))  
Pro Forma Consolidated Financial Statements*

### 2. MATERIAL TRANSACTIONS (continued)

#### 2.2 Subdivision of Shares

The Company proposes to subdivide its total number of 169,782,217 ordinary shares ("Shares") into 6,791,288,680 Shares to increase the number of issued Shares to facilitate the Listing.

#### 2.3 Pre-IPO Dividend

Prior to the Listing, the Company intends to declare an interim dividend amounting to approximately RM24.96 million for the financial year ending 2026. The said dividend is expected to be paid in March 2026 and will be funded via internally-generated funds ("Pre-IPO Dividend").

#### 2.4 Listing exercise

In conjunction with and as an integral part of the Listing, the Company had proposed to undertake the following transactions:

##### 2.4.1 Initial Public Offering ("IPO")

The Company will undertake an IPO comprising of a public issue of 590,547,000 new Shares ("Public Issue") and an offer for sale of up to 1,291,821,000 existing Shares at a retail price of RM[●] per Share. All proceeds from the offer of sale will accrue entirely to the selling shareholders. The selling shareholders will bear their own professional fees, placement fees and other miscellaneous expenses in respect of the offer for sale.

Upon completion of the Listing, the enlarged issued share capital of 7,381,835,680 Shares will be listed and quoted on the Main Market of Bursa Malaysia Securities Berhad.

##### 2.4.2 Utilisation of proceeds

The proceeds from the Public Issue of approximately RM[●] million are expected to be utilised as follows:

Details of utilisation	Estimated timeframe for utilisation upon Listing	RM'000	Percentage of gross proceeds %
(i) Repayment of the Group's existing bank borrowings*	Within 3 months	[●]	[●]
(ii) Establishment of a new distribution centre <sup>#</sup>	Within 36 months	[●]	[●]
(iii) Estimated listing expenses <sup>^</sup>	Immediate	[●]	[●]
		<u>[●]</u>	<u>[●]</u>

\* The facility agreement for the syndicated term loan for the Caring Pharmacy Group Sdn. Bhd. and MEM acquisitions has provided that the IPO is an event which the Group will be required to immediately repay the term loan via the IPO proceeds. Out of the total outstanding term loan as at 30 June 2025 of RM831,300,000, RM[●] will be repaid through the utilisation of the IPO proceeds, while the remaining balance will be restructured into long-term borrowings.

The Group has utilised revolving credit facilities to part fund the acquisition of MEM and Your Physio Sdn. Bhd. and for working capital purposes. Out of the total outstanding revolving credit as at 30 June 2025 of approximately RM96,441,000, approximately RM[●] will be repaid through the utilisation of the IPO proceeds.



## 14. REPORTING ACCOUNTANTS' REPORT ON THE PRO FORMA CONSOLIDATED FINANCIAL STATEMENTS (Cont'd)

*Big Caring Group Bhd (201301014824 (1044657 - T))  
Pro Forma Consolidated Financial Statements*

### 2. MATERIAL TRANSACTIONS (continued)

#### 2.4 Listing exercise (continued)

##### 2.4.2 Utilisation of proceeds (continued)

# Establishment of a new distribution centre is not adjusted in the Pro Forma III to the Pro Forma Consolidated SOFP as at 30 June 2025, as the Group has yet to enter into any agreement or issue any purchase order in relation to the proceeds earmarked.

^ The estimated listing expenses of approximately RM[●] to be borne by the Company comprise amongst others, professional fees, regulatory fees, underwriting commission, brokerage fees and placement fees. Upon completion of the Listing, a total of RM[●] is assumed to be directly attributable to the issuance of new Shares in connection with the IPO and as such, will be debited against the share capital of the Company. The remaining expenses of RM[●] will be expensed off to the statement of profit or loss and other comprehensive income, of which approximately RM[●] had been incurred and charged to the profit or loss of the Company as at 30 June 2025.

The utilisation of proceeds will have the following impact on the Pro Forma Consolidated SOFP as at 30 June 2025:

	Effects on Total Assets RM	Effects on Equity and Liabilities RM
Cash and bank balances	[●]	-
Share capital	-	[●]
Reserves	-	[●]
Borrowings	-	[●]
	[●]	[●]



**14. REPORTING ACCOUNTANTS' REPORT ON THE PRO FORMA CONSOLIDATED FINANCIAL STATEMENTS (Cont'd)**

*Big Caring Group Bhd (201301014824 (1044657 - T))  
Pro Forma Consolidated Financial Statements*

**3. PRO FORMA CONSOLIDATED SOFP AS AT 30 JUNE 2025**

The Pro Forma Consolidated SOFP of the Group as at 30 June 2025 have been prepared for illustrative purposes only to show the effects on the audited consolidated statements of financial position of the Group as at 30 June 2025 based on the assumptions that the transactions set out in Note 2 had been effected on 30 June 2025, and should be read in conjunction with the notes accompanying to the Pro Forma Consolidated SOFP.

Note	As at 30 June 2025 RM	Adjustments for Subdivision of Shares and Pre- IPO Dividend RM	<u>Pro Forma I</u> After Subdivision of Shares and Pre-IPO Dividend RM	Adjustments for Public Issue RM	<u>Pro Forma II</u> After Pro Forma I and Public Issue RM	Adjustments for Utilisation of Proceeds RM	<u>Pro Forma III</u> After Pro Forma II and Utilisation of Proceeds RM	
<b>ASSETS</b>								
<b>Non-current assets</b>								
	Property, plant and equipment	242,203,691	-	242,203,691	-	242,203,691	-	242,203,691
	Investment properties	29,410,236	-	29,410,236	-	29,410,236	-	29,410,236
	Intangible assets	1,343,708,189	-	1,343,708,189	-	1,343,708,189	-	1,343,708,189
	Investments in associates	5,695,035	-	5,695,035	-	5,695,035	-	5,695,035
	Right-of-use assets	346,462,154	-	346,462,154	-	346,462,154	-	346,462,154
	Deferred tax assets	4,773,399	-	4,773,399	-	4,773,399	-	4,773,399
	Other investments	470,932	-	470,932	-	470,932	-	470,932
		1,972,723,636	-	1,972,723,636	-	1,972,723,636	-	1,972,723,636
<b>Current assets</b>								
	Inventories	697,902,751	-	697,902,751	-	697,902,751	-	697,902,751
	Trade and other receivables	146,045,351	-	146,045,351	-	146,045,351	-	146,045,351
	Current tax assets	8,165,529	-	8,165,529	-	8,165,529	-	8,165,529
	Other investments	51,137,716	-	51,137,716	-	51,137,716	-	51,137,716
3.3.1	Cash and bank balances	294,896,313	(24,958,000)	269,938,313	●	●	●	●
		1,198,147,660	(24,958,000)	1,173,189,660	●	●	●	●
	<b>TOTAL ASSETS</b>	<b>3,170,871,296</b>	<b>(24,958,000)</b>	<b>3,145,913,296</b>	<b>●</b>	<b>●</b>	<b>●</b>	<b>●</b>



**14. REPORTING ACCOUNTANTS' REPORT ON THE PRO FORMA CONSOLIDATED FINANCIAL STATEMENTS (Cont'd)**

*Big Caring Group Bhd (201301014824 (1044657 - T))  
Pro Forma Consolidated Financial Statements*

**3. PRO FORMA CONSOLIDATED SOFP AS AT 30 JUNE 2025 (continued)**

	Note	As at 30 June 2025 RM	Adjustments for Subdivision of Shares and Pre- IPO Dividend RM	<u>Pro Forma I</u> After Subdivision of Shares and Pre-IPO Dividend RM	Adjustments for Public Issue RM	<u>Pro Forma II</u> After Pro Forma I and Public Issue RM	Adjustments for Utilisation of Proceeds RM	<u>Pro Forma III</u> After Pro Forma II and Utilisation of Proceeds RM
<b>EQUITY AND LIABILITIES</b>								
<b>Equity attributable to owners of the parent</b>								
Share capital	3.3.3	251,606,291	-	251,606,291	[•]	[•]	[•]	[•]
Reserves	3.3.3	170,475,487	(24,958,000)	145,517,487	-	145,517,487	[•]	[•]
		422,081,778	(24,958,000)	397,123,778	[•]	[•]	[•]	[•]
Non-controlling interests		106,698,971	-	106,698,971	-	106,698,971	-	106,698,971
<b>TOTAL EQUITY</b>		<b>528,780,749</b>	<b>(24,958,000)</b>	<b>503,822,749</b>	<b>[•]</b>	<b>[•]</b>	<b>[•]</b>	<b>[•]</b>
<b>Non-current liabilities</b>								
Deferred tax liabilities		173,660,360	-	173,660,360	-	173,660,360	-	173,660,360
Lease liabilities		250,488,560	-	250,488,560	-	250,488,560	-	250,488,560
Borrowings	3.3.2	985,277,479	-	985,277,479	-	985,277,479	[•]	[•]
Other payables		29,805,259	-	29,805,259	-	29,805,259	-	29,805,259
		1,439,231,658	-	1,439,231,658	-	1,439,231,658	[•]	[•]



**14. REPORTING ACCOUNTANTS' REPORT ON THE PRO FORMA CONSOLIDATED FINANCIAL STATEMENTS (Cont'd)**

Big Caring Group Bhd (201301014824 (1044657 - T))  
Pro Forma Consolidated Financial Statements

**3. PRO FORMA CONSOLIDATED SOFP AS AT 30 JUNE 2025 (continued)**

	Note	As at 30 June 2025 RM	Adjustments for Subdivision of Shares and Pre- IPO Dividend RM	<u>Pro Forma I</u> After Subdivision of Shares and Pre-IPO Dividend RM	Adjustments for Public Issue RM	<u>Pro Forma II</u> After Pro Forma I and Public Issue RM	Adjustments for Utilisation of Proceeds RM	<u>Pro Forma III</u> After Pro Forma II and Utilisation of Proceeds RM
<b>EQUITY AND LIABILITIES (continued)</b>								
<b>Current liabilities</b>								
Trade and other payables		769,091,932	-	769,091,932	-	769,091,932	-	769,091,932
Lease liabilities		67,102,328	-	67,102,328	-	67,102,328	-	67,102,328
Borrowings	3.3.2	345,905,983	-	345,905,983	-	345,905,983	[•]	[•]
Current tax liabilities		20,758,646	-	20,758,646	-	20,758,646	-	20,758,646
		<u>1,202,858,889</u>	<u>-</u>	<u>1,202,858,889</u>	<u>-</u>	<u>1,202,858,889</u>	<u>[•]</u>	<u>[•]</u>
<b>TOTAL LIABILITIES</b>		<u>2,642,090,547</u>	<u>-</u>	<u>2,642,090,547</u>	<u>-</u>	<u>2,642,090,547</u>	<u>[•]</u>	<u>[•]</u>
<b>TOTAL EQUITY AND LIABILITIES</b>		<u>3,170,871,296</u>	<u>(24,958,000)</u>	<u>3,145,913,296</u>	<u>[•]</u>	<u>[•]</u>	<u>[•]</u>	<u>[•]</u>
Net assets (RM)		528,780,749		503,822,749		[•]		[•]
Number of ordinary shares assumed in issue		169,782,217		6,791,288,680		7,381,835,680		7,381,835,680
Net assets attributable to equity holders per ordinary shares		<u>3.11</u>		<u>0.07</u>		<u>[•]</u>		<u>[•]</u>



## 14. REPORTING ACCOUNTANTS' REPORT ON THE PRO FORMA CONSOLIDATED FINANCIAL STATEMENTS (Cont'd)

*Big Caring Group Bhd (201301014824 (1044657 - T))*  
*Pro Forma Consolidated Financial Statements*

### 3. PRO FORMA CONSOLIDATED SOFP AS AT 30 JUNE 2025 (continued)

#### 3.1 Basis of preparation

The applicable criteria on the basis of which the Board of Directors of the Company ("Board of Directors") have compiled the Pro Forma Consolidated SOFP are as described below. The Pro Forma Consolidated SOFP is prepared in accordance with the requirements of the Prospectus Guidelines and the Guidance Note for Issuers of Pro Forma Financial Information issued by the Malaysian Institute of Accountants.

The Pro Forma Consolidated SOFP has been prepared based on the accountants' report on the consolidated financial statements of the Company for the financial year ended 30 June 2025 which were prepared in accordance with MFRS Accounting Standards as issued by the Malaysian Accounting Standard Board ("MFRS Accounting Standards") and IFRS Accounting Standards issued by the International Accounting Standards Board ("IFRS Accounting Standards"), on which an auditors' report dated 15 October 2025 has been issued. The auditors' report was not subject to any qualification, modification or disclaimer of opinion.

The Pro Forma Consolidated SOFP have been prepared in a manner consistent with the format of the financial statements and the accounting policies adopted by the Group and adjusted for the events and transactions detailed in Note 2. The Pro Forma Consolidated SOFP does not include the effects of the adoption of MFRS Accounting Standard which are effective for the annual period beginning on 1 July 2025.

The Pro Forma Consolidated SOFP is not necessarily indicative of the financial position that would have been attained had the events and transactions detailed in Note 2 actually occurred at the respective dates. The Pro Forma Consolidated SOFP has been prepared for illustrative purposes only.

#### 3.2 Pro Forma adjustments to the Pro Forma Consolidated SOFP

##### 3.2.1 Pro Forma I

Pro Forma I incorporates the effects of the Subdivision of Shares and Pre-IPO Dividend as set out in Note 2.2 and Note 2.3.

##### 3.2.2 Pro Forma II

Pro Forma II incorporates the effects of Pro Forma I and IPO as set out in Note 2.4.1.

##### 3.2.3 Pro Forma III

Pro Forma III incorporates the effects of Pro Forma II and Utilisation of Proceeds as set out in Note 2.4.2.



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**14. REPORTING ACCOUNTANTS' REPORT ON THE PRO FORMA CONSOLIDATED FINANCIAL STATEMENTS (Cont'd)**


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*Big Caring Group Bhd (201301014824 (1044657 - T))  
Pro Forma Consolidated Financial Statements*

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**3. PRO FORMA CONSOLIDATED SOFP AS AT 30 JUNE 2025 (continued)****3.3 Notes to the Pro Forma Consolidated SOFP****3.3.1 Cash and bank balances**

	<b>RM</b>
As at 30 June 2025	294,896,313
Adjustments for Pre-IPO Dividend	<u>(24,958,000)</u>
<b>Pro Forma I</b>	269,938,313
Adjustments for Public Issue	<u>[•]</u>
<b>Pro Forma II</b>	[•]
Adjustments for Utilisation of Proceeds	<u>[•]</u>
<b>Pro Forma III</b>	<u>[•]</u>

**3.3.2 Borrowings**

	<b>RM</b>
As at 30 June 2025, <b>Pro Forma I</b> and <b>Pro Forma II</b>	1,331,183,462
Adjustments for Utilisation of Proceeds	<u>[•]</u>
<b>Pro Forma III</b>	<u>[•]</u>



**14. REPORTING ACCOUNTANTS' REPORT ON THE PRO FORMA CONSOLIDATED FINANCIAL STATEMENTS (Cont'd)**

*Big Caring Group Bhd (201301014824 (1044657 - T))  
Pro Forma Consolidated Financial Statements*

**3. PRO FORMA CONSOLIDATED SOFP AS AT 30 JUNE 2025 (continued)****3.3 Notes to the Pro Forma Consolidated SOFP (continued)****3.3.3 Share capital and reserves**

	Share capital RM	Translation reserve RM	Reorganisation reserve RM	Distributable Retained earnings RM	Total attributable to owners of the parent RM	Non- controlling interests RM	Total equity RM
<b>Balance as at 30 June 2025</b>	251,606,291	15,282	(41,600)	170,501,805	422,081,778	106,698,971	528,780,749
Pre-IPO Dividend	-	-	-	(24,958,000)	(24,958,000)	-	(24,958,000)
<b>Pro Forma I</b>	251,606,291	15,282	(41,600)	145,543,805	397,123,778	106,698,971	503,822,749
Proceeds from Public Issue	[●]	-	-	-	[●]	-	[●]
<b>Pro Forma II</b>	[●]	15,282	(41,600)	145,543,805	[●]	106,698,971	[●]
Estimated listing expenses attributable to IPO	[●]	-	-	-	[●]	-	[●]
Estimated other listing expenses	-	-	-	[●]	[●]	-	[●]
	[●]	-	-	[●]	[●]	-	[●]
<b>Pro Forma III</b>	[●]	15,282	(41,600)	[●]	[●]	106,698,971	[●]



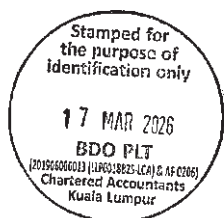
**14. REPORTING ACCOUNTANTS' REPORT ON THE PRO FORMA CONSOLIDATED FINANCIAL STATEMENTS (Cont'd)**

*Big Caring Group Bhd (201301014824 (1044657 - T))  
Pro Forma Consolidated Financial Statements*

**4. PRO FORMA CONSOLIDATED SOPL FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

The Pro Forma Consolidated SOPL for the financial year ended 30 June 2025, including pro forma consolidated earnings per Share has been prepared for illustrative purposes only to show the effects on the Company's audited consolidated statements of profit or loss and other comprehensive income of the Group for the financial year ended 30 June 2025 based on the assumptions that the transaction set out in Note 2.1 was completed on 1 July 2024, and should be read in conjunction with the notes accompanying to the Pro Forma Consolidated SOPL.

	<b>Audited financial year ended 30 June 2025 RM</b>	<b>Adjustments for acquisition of MEM (Note 4.2.1) RM</b>	<b>Financing costs (Note 4.2.2) RM</b>	<b>Pro Forma RM</b>
Revenue	3,412,026,656	91,008,136	-	3,503,034,792
Cost of sales	<u>(2,566,206,543)</u>	<u>(39,822,569)</u>	-	<u>(2,606,029,112)</u>
Gross profit	845,820,113	51,185,567	-	897,005,680
Other operating income	135,710,576	1,480,728	-	137,191,304
Net losses on impairment on financial assets	(1,073,572)	-	-	(1,073,572)
Operating and administration expenses	<u>(694,809,310)</u>	<u>(33,056,786)</u>	-	<u>(727,866,096)</u>
Profit from operations	285,647,807	19,609,509	-	305,257,316
Finance costs	(66,311,708)	(278,466)	(6,688,539)	(73,278,713)
Share of losses from associates	<u>(12,165)</u>	-	-	<u>(12,165)</u>
Profit before tax	219,323,934	19,331,043	(6,688,539)	231,966,438
Tax expense	<u>(76,305,397)</u>	<u>(5,389,027)</u>	-	<u>(81,694,424)</u>
Profit for the financial year	143,018,537	13,942,016	(6,688,539)	150,272,014
<b>Other comprehensive income, net of tax</b>				
<b>Item that may be reclassified subsequently to profit or loss</b>				
Foreign currency translations	<u>17,121</u>	<u>(14,624)</u>	-	<u>2,497</u>
Other comprehensive income, net of tax	<u>17,121</u>	<u>(14,624)</u>	-	<u>2,497</u>
Total comprehensive income	<u><u>143,035,658</u></u>	<u><u>13,927,392</u></u>	<u><u>(6,688,539)</u></u>	<u><u>150,274,511</u></u>
Profit attributable to:				
Owners of the parent	122,294,436	12,444,253	(6,688,539)	128,050,150
Non-controlling interests	<u>20,724,101</u>	<u>1,497,763</u>	-	<u>22,221,864</u>
	<u><u>143,018,537</u></u>	<u><u>13,942,016</u></u>	<u><u>(6,688,539)</u></u>	<u><u>150,272,014</u></u>



**14. REPORTING ACCOUNTANTS' REPORT ON THE PRO FORMA CONSOLIDATED FINANCIAL STATEMENTS (Cont'd)**

*Big Caring Group Bhd (201301014824 (1044657 - T))  
Pro Forma Consolidated Financial Statements*

**4. PRO FORMA CONSOLIDATED SOPL FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025 (continued)**

	Audited financial year ended 30 June 2025 RM	Adjustments for acquisition of MEM (Note 4.2.1) RM	Financing costs (Note 4.2.1) RM	Pro Forma RM
Total comprehensive income attributable to:				
Owners of the parent	122,309,718	12,431,200	(6,688,539)	128,052,379
Non-controlling interests	<u>20,725,940</u>	<u>1,496,192</u>	<u>-</u>	<u>22,222,132</u>
	<u>143,035,658</u>	<u>13,927,392</u>	<u>(6,688,539)</u>	<u>150,274,511</u>
Earnings per Share attributable to owners of the parent: (sen)				
Basic	74.80			78.31
Diluted	<u>72.07</u>			<u>75.46</u>



## 14. REPORTING ACCOUNTANTS' REPORT ON THE PRO FORMA CONSOLIDATED FINANCIAL STATEMENTS (Cont'd)

*Big Caring Group Bhd (201301014824 (1044657 - T))  
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### 4 PRO FORMA CONSOLIDATED SOPL FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025 (continued)

#### 4.1 Basis of preparation

The applicable criteria on the basis of which the Board of Directors have compiled the Pro Forma Consolidated SOPL are as described below. The Pro Forma Consolidated SOPL is prepared in accordance with the requirements of the Prospectus Guidelines and the Guidance Note for Issuers of Pro Forma Financial Information issued by the Malaysian Institute of Accountants.

The Pro Forma Consolidated SOPL has been prepared based on:

- 4.1.1** the audited consolidated financial statements of the Company for the financial year ended 30 June 2025 which were prepared in accordance with MFRS Accounting Standards and IFRS Accounting Standards, on which an auditors' report dated 15 October 2025 has been issued. The auditors' report was not subject to any qualification, modification or disclaimer of opinion; and
- 4.1.2** the audited consolidated financial statements of MEM for the financial year ended 30 June 2025 which were prepared in accordance with MFRS Accounting Standards and IFRS Accounting Standards, on which an auditors' report dated 3 November 2025 has been issued. The auditors' report was not subject to any qualification, modification or disclaimer of opinion. Financial results of MEM for the period from 1 July 2024 to 30 June 2025 are adjusted for elimination of inter-company transactions between the Group and MEM.

The Pro Forma Consolidated SOPL have been prepared in a manner consistent with the format of the financial statements and the accounting policies adopted by the Group and adjusted for the events and transactions detailed in Note 2.1. The Pro Forma Consolidated SOPL does not include the effects of the adoption of MFRS Accounting Standards which are effective for the annual period beginning on 1 July 2025.

The pro forma adjustments are appropriate for the purpose of preparing the Pro Forma Consolidated SOPL.

The Pro Forma Consolidated SOPL is not necessarily indicative of the results of operations that would have been attained had the events and transactions detailed in Note 2.1 actually occurred at the respective dates. The Pro Forma Consolidated SOPL has been prepared for illustrative purposes only.

#### 4.2 Pro Forma adjustments to the Pro Forma Consolidated SOPL

##### 4.2.1 Acquisition of MEM

The adjustments relate to the consolidation of the financial results of MEM for the financial year ended 30 June 2025 assuming that the acquisition had been completed on 1 July 2024.

##### 4.2.2 Financing costs

Finance cost of RM6,688,539 million has been illustrated in the Pro Forma Consolidated SOPL assuming that the borrowings for the acquisition of MEM were drawdown on 1 July 2024 with effective interest rates ranging from 5.04% to 5.16% per annum. The borrowings obtained for the MEM acquisitions are required to be partially repaid via the IPO proceeds.



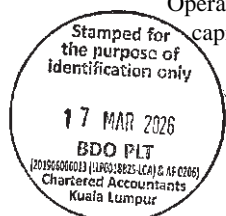
## 14. REPORTING ACCOUNTANTS' REPORT ON THE PRO FORMA CONSOLIDATED FINANCIAL STATEMENTS (Cont'd)

*Big Caring Group Bhd (201301014824 (1044657 - T))  
Pro Forma Consolidated Financial Statements*

### 5. PRO FORMA CONSOLIDATED SOCF FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

The Pro Forma Consolidated SOCF for the financial year ended 30 June 2025 as set out below are provided for illustrative purpose only to show the effects on the audited consolidated statements of cash flows for the financial year ended 30 June 2025 based on the assumptions that the transaction as set out in Note 2.1 was completed on 1 July 2024, and should be read in conjunction with the notes accompanying the Pro Forma Consolidated SOCF.

	Audited financial year ended 30 June 2025 RM	Adjustments for acquisition of MEM (Note 5.2.1) RM	Financing costs (Note 5.2.2) RM	Pro Forma RM
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Profit before tax	219,323,934	19,331,043	-	238,654,977
Adjustments for:				
Amortisation of intangible assets	4,822,804	-	-	4,822,804
Bad debts written off	494,015	40,181	-	534,196
Depreciation of:				
- property, plant and equipment	25,622,473	510,247	-	26,132,720
- investment properties	552,137	-	-	552,137
- right-of-use assets	69,989,473	455,187	-	70,444,660
Inventories written down	2,136,421	75,790	-	2,212,211
Inventories written off	1,569,881	278,997	-	1,848,878
Interest income	(5,906,058)	(28,066)	-	(5,934,124)
Interest expense	66,311,708	278,466	6,688,539	73,278,713
Impairment losses on:				
- property, plant and equipment	1,026,665	-	-	1,026,665
- investment properties	137,000	-	-	137,000
- right-of-use assets	1,706,576	-	-	1,706,576
- intangible assets	937,758	-	-	937,758
- trade receivables	675,301	22,228	-	697,529
- other receivables	753,558	939	-	754,497
Gain on disposal of:				
- property, plant and equipment	(141,914)	(77,794)	-	(219,708)
- investment properties	(185,728)	-	-	(185,728)
- quoted equity instruments	(3,607)	-	-	(3,607)
Gain of fair value of quoted equity instruments	(32,960)	-	-	(32,960)
Gain/(Loss) on reassessment and modification of leases	(1,404,595)	75,292	-	(1,329,303)
Written off of:				
- property, plant and equipment	2,418,063	-	-	2,418,063
- intangible assets	296	-	-	296
- prepayment	645,475	-	-	645,475
Waiver of debt	(280,000)	-	-	(280,000)
Share of results of associates	12,165	-	-	12,165
Reversal of impairment losses on:				
- trade receivables	(321,107)	(30,879)	-	(351,986)
- other receivables	(34,180)	-	-	(34,180)
Loss/(Gain) on unrealised foreign exchange, net	214,868	(337,369)	-	(122,501)
Under provision of restoration cost	436,353	-	-	436,353
Operating profit before working capital changes	391,476,775	20,594,262	6,688,539	418,759,576



**14. REPORTING ACCOUNTANTS' REPORT ON THE PRO FORMA CONSOLIDATED FINANCIAL STATEMENTS (Cont'd)**

*Big Caring Group Bhd (201301014824 (1044657 - T))  
Pro Forma Consolidated Financial Statements*

**5. PRO FORMA CONSOLIDATED SOCF FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025 (continued)**

	Audited financial year ended 30 June 2025 RM	Adjustments for acquisition of MEM (Note 5.2.1) RM	Financing costs (Note 5.2.2) RM	Pro Forma RM
Operating profit before working capital changes (continued)	391,476,775	20,594,262	6,688,539	418,759,576
Inventories	(160,987,892)	(3,515,100)	-	(164,502,992)
Trade and other receivables	43,902,663	6,244,963	-	50,147,626
Trade and other payables	142,423,611	(16,919,966)	-	125,503,645
Cash generated from operations	416,815,157	6,404,159	6,688,539	429,907,855
Tax paid	(68,333,142)	(3,604,293)	-	(71,937,435)
Tax refunded	2,437,384	-	-	2,437,384
Net cash from operating activities	350,919,399	2,799,866	6,688,539	360,407,804

**CASH FLOWS FROM INVESTING ACTIVITIES**

Acquisition of outlets	(40,000)	-	-	(40,000)
Acquisition of subsidiaries, net of cash acquired	(266,961,831)	351,468	-	(266,610,363)
Acquisition of associates	(5,707,200)	-	-	(5,707,200)
Proceeds from issuance of shares to non-controlling interest	2,250,000	-	-	2,250,000
Acquisition of additional shares in subsidiaries	(70,540,987)	-	-	(70,540,987)
Repayments to a corporate shareholder	(7,406,345)	-	-	(7,406,345)
Proceeds from disposal of:				
- property, plant and equipment	225,704	77,794	-	303,498
- investment properties	1,425,000	-	-	1,425,000
- quoted equity instruments	121,448	-	-	121,448
- right-of-use assets	-	173,000	-	173,000
Purchase of investment properties	(950,000)	-	-	(950,000)
Purchase of property, plant and equipment	(85,407,897)	(1,336,211)	-	(86,744,108)
Purchase of quoted equity instruments	(256,572)	-	-	(256,572)
Purchase of right-of-use assets	(47,575)	(278,506)	-	(326,081)
Purchase of intangible assets	(4,523,714)	-	-	(4,523,714)
Withdrawal of pledged deposits for more than three (3) months	2,016,364	326,863	-	2,343,227
Interest received	-	54,806	-	54,806
Net cash used in investing activities	(435,803,605)	(630,786)	-	(436,434,391)



**14. REPORTING ACCOUNTANTS' REPORT ON THE PRO FORMA CONSOLIDATED FINANCIAL STATEMENTS (Cont'd)**

*Big Caring Group Bhd (201301014824 (1044657 - T))  
Pro Forma Consolidated Financial Statements*

**5. PRO FORMA CONSOLIDATED SOCF FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025 (continued)**

	<b>Audited financial year ended 30 June 2025 RM</b>	<b>Adjustments for acquisition of MEM (Note 5.2.1) RM</b>	<b>Financing costs (Note 5.2.2) RM</b>	<b>Pro Forma RM</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Drawdown of bankers' acceptances	344,441,636	-	-	344,441,636
Drawdown of invoice financing	5,475,325	(850,076)	-	4,625,249
Drawdown of term loans	202,351,414	-	-	202,351,414
Drawdown of revolving credit	136,441,000	-	-	136,441,000
Repayments of bankers' acceptances	(284,382,194)	(2,031,000)	-	(286,413,194)
Repayments of invoice financing	(2,699,199)	2,699,199	-	-
Repayments of term loans	(16,831,613)	(1,647,348)	-	(18,478,961)
Repayments of revolving credit	(19,761,604)	-	-	(19,761,604)
Dividends paid to owners of the parent	(6,049,500)	-	-	(6,049,500)
Dividends paid to non-controlling interest	(7,458,482)	-	-	(7,458,482)
Interest paid	(66,311,708)	(127,043)	(6,688,539)	(73,127,290)
Payments of lease liabilities	(65,376,616)	(525,154)	-	(65,901,770)
Proceeds from issuance of shares pursuant to ESOS	2,118,555	-	-	2,118,555
<b>Net cash from financing activities</b>	<b>221,957,014</b>	<b>(2,481,422)</b>	<b>(6,688,539)</b>	<b>212,787,053</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>137,072,808</b>	<b>(312,342)</b>	<b>-</b>	<b>136,760,466</b>
<b>Effects of exchanges rate changes on cash and cash equivalents</b>	<b>(199,586)</b>	<b>312,342</b>	<b>-</b>	<b>112,756</b>
<b>Cash and cash equivalents at beginning of financial year</b>	<b>195,390,199</b>	<b>-</b>	<b>-</b>	<b>195,390,199</b>
<b>Cash and cash equivalents at end of financial year</b>	<b>332,263,421</b>	<b>-</b>	<b>-</b>	<b>332,263,421</b>



## 14. REPORTING ACCOUNTANTS' REPORT ON THE PRO FORMA CONSOLIDATED FINANCIAL STATEMENTS (Cont'd)

*Big Caring Group Bhd (201301014824 (1044657 - T))  
Pro Forma Consolidated Financial Statements*

### 5 PRO FORMA CONSOLIDATED SOCF FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025 (continued)

#### 5.1 Basis of preparation

The applicable criteria on the basis of which the Board of Directors have compiled the Pro Forma Consolidated SOCF are as described below. The Pro Forma Consolidated SOCF is prepared in accordance with the requirements of the Prospectus Guidelines and the Guidance Note for Issuers of Pro Forma Financial Information issued by the Malaysian Institute of Accountants.

The Pro Forma Consolidated SOCF has been prepared based on:

- 5.1.1 the audited consolidated financial statements of the Company for the financial year ended 30 June 2025 which were prepared in accordance with MFRS Accounting Standards and IFRS Accounting Standards, on which an auditors' report dated 15 October 2025 has been issued. The auditors' report was not subject to any qualification, modification or disclaimer of opinion; and
- 5.1.2 the audited consolidated financial statements of MEM for the financial year ended 30 June 2025 which were prepared in accordance with MFRS Accounting Standards and IFRS Accounting Standards, on which an auditors' report dated 3 November 2025 has been issued. The auditors' report was not subject to any qualification, modification or disclaimer of opinion. Financial results of MEM for the period from 1 July 2024 to 30 June 2025 are adjusted for elimination of inter-company transactions between the Group and MEM.

The Pro Forma Consolidated SOCF have been prepared in a manner consistent with the format of the financial statements and the accounting policies adopted by the Group and adjusted for the events and transactions detailed in Note 2.1. The Pro Forma Consolidated SOCF does not include the effects of the adoption of MFRS Accounting Standards which are effective for the annual period beginning on 1 July 2025.

The pro forma adjustments are appropriate for the purpose of preparing the Pro Forma Consolidated SOCF.

The Pro Forma Consolidated SOCF is not necessarily indicative of the results of operations that would have been attained had the events and transactions detailed in Note 2.1 actually occurred at the respective dates. The Pro Forma Consolidated SOCF has been prepared for illustrative purposes only.

#### 5.2 Pro Forma adjustments to the Pro Forma Consolidated SOCF

##### 5.2.1 Acquisition of MEM

The adjustments relate to the consolidation of the financial results of MEM for the financial year ended 30 June 2025 assuming that the acquisition had been completed on 1 July 2024.

##### 5.2.2 Financing costs

Finance cost of RM6,688,539 million has been illustrated in the Pro Forma Consolidated SOPL assuming that the borrowings for the acquisition of MEM were drawdown on 1 July 2024 with effective interest rates ranging from 5.04% to 5.16% per annum. The borrowings obtained for the MEM acquisitions are required to be partially repaid via the IPO proceeds.



**14. REPORTING ACCOUNTANTS' REPORT ON THE PRO FORMA CONSOLIDATED FINANCIAL STATEMENTS (Cont'd)**

*Big Caring Group Bhd (201301014824 (1044657 - T))  
Pro Forma Consolidated Financial Statements*

**APPROVAL BY THE BOARD OF DIRECTORS**

Approved and adopted by the Board of Directors of Big Caring Group Bhd in accordance with a resolution dated 17 March 2026.

Signed on behalf of the Board of Directors.



.....  
Lee Meng Chuan  
Director

Kuala Lumpur  
17 March 2026



.....  
Lim Sin Yin  
Director