Sim Leisure Group Ltd.
(Incorporated in the Republic of Singapore)
(Company Registration No: 201808096D)

SIM LEISURE GROUP LTD. AND ITS SUBSIDIARIES

CONDENSED INTERIM FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED 30 JUNE 2026

*This announcement has been reviewed by the Company's sponsor, PrimePartners Corporate Finance Pte. Ltd (the "**Sponsor**"). It has not been examined or approved by the Singapore Exchange Securities Trading Limited (the "**Exchange**"), and the Exchange assumes no responsibility for the contents of this announcement, including the correctness of any of the statements or opinions made or reports contained in this announcement.*

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SIM LEISURE GROUP LTD.
CONDENSED INTERIM FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED 30 JUNE 2026

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A. CONDENSED INTERIM CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	Notes	Group		
		6 months ended 30 Jun		
		2026	2025	Change
		RM'000	RM'000	%
		(Unaudited)	(Unaudited)	
Revenue	6.1	52,206	72,934	-28.4
Cost of sales		(32,250)	(49,380)	-34.7
Gross Profit		19,956	23,554	-15.3
Other income		1,488	2,027	-26.6
Administrative expenses		(11,127)	(10,001)	11.3
(Recognition) / reversal of impairment loss on trade and other receivables		(202)	317	n.m
Finance costs		(2,395)	(2,728)	-12.2
Profit before income tax	7	7,720	13,169	-41.4
Income tax expense	8	(3,325)	(3,889)	-14.5
Profit for the financial period, net of tax		4,395	9,280	-52.6
Item that may be reclassified subsequently to profit or loss:				
Currency translation differences arising from consolidation		138	(2,401)	n.m
Total other comprehensive income/(loss) for the financial period, net of tax		138	(2,401)	n.m
Total comprehensive income for the financial period		4,533	6,879	-34.1
Profit attributable to:				
- Owners of the parent		3,528	6,310	-44.1
- Non-controlling interests		867	2,970	-70.8
		4,395	9,280	-52.6
Total comprehensive income attributable to:				
- Owners of the parent		3,626	4,852	-25.3
- Non-controlling interests		907	2,027	-55.3
		4,533	6,879	-34.1
Profit per share[(1)] attributed to owners of the parent for the financial period (RM cents per share)				
Basic and Diluted[(2)]		2.13	3.82	

(1) Computed based on profit attributable to owners of the parent for the respective financial period divided by the weighted average number of ordinary shares in issue during the respective financial periods. The weighted average number of ordinary shares for the six months ended 30 June 2026 and the six months ended 30 June 2025 are both at 165,365,200.

(2) The Company did not have any dilutive instruments. Hence, the basic and fully diluted earnings per share are the same for the respective financial periods.

n.m – not meaningful

B. CONDENSED INTERIM STATEMENTS OF FINANCIAL POSITION

	Notes	Group		Company	
		As at 30 June 2026	As at 31 Dec 2025	As at 30 June 2026	As at 31 Dec 2025
		RM'000 (Unaudited)	RM'000 (Audited)	RM'000 (Unaudited)	RM'000 (Audited)
ASSETS					
Non-current assets					
Property, plant and equipment	11	91,052	89,374	-	-
Right-of-use assets		86,512	89,704	-	-
Intangible assets	12	4,277	4,461	-	-
Deferred tax assets		765	769	-	-
Trade receivables		8,650	7,656	-	-
Investment in subsidiaries		-	-	52,465	52,465
		191,256	**191,964**	**52,465**	**52,465**
Current assets					
Cash and bank balances		78,173	88,885	9,075	19,099
Trade and other receivables		16,964	37,110	23,005	29,064
Contract assets	15	14,335	4,114	-	-
Inventories		41	208	-	-
Prepayments		4,006	4,768	169	11
Tax recoverable		53	26	-	-
Total current assets		**113,572**	**135,111**	**32,249**	**48,174**
Total assets		**304,828**	**327,075**	**84,714**	**100,639**
EQUITY AND LIABILITIES					
Share capital	16	66,575	66,575	66,575	66,575
Capital reserve		73	73	1,329	1,329
Merger reserve		(12,700)	(12,700)	-	-
Foreign exchange translation reserve		(1,829)	(1,927)	-	-
Retained earnings		95,328	98,458	10,003	18,007
Equity attributable to owners of the parent		**147,447**	**150,479**	**77,907**	**85,911**
Non-controlling interests		19,935	19,028	-	-
Total equity		**167,382**	**169,507**	**77,907**	**85,911**
Non-current liabilities					
Borrowings	13	7,143	8,867	4,805	5,752
Amount due to a director	14	174	733	-	-
Provisions		9,238	9,005	-	-
Lease liabilities		77,059	79,033	-	-
Deferred tax liabilities		8,756	8,756	-	-
Contract liabilities	15	87	120	-	-
Total non-current liabilities		**102,457**	**106,514**	**4,805**	**5,752**

B. CONDENSED INTERIM STATEMENTS OF FINANCIAL POSITION (CONT'D)

	Notes	Group		Company	
		As at 30 June 2026	As at 31 Dec 2025	As at 30 June 2026	As at 31 Dec 2025
		RM'000 (Unaudited)	RM'000 (Audited)	RM'000 (Unaudited)	RM'000 (Audited)
Current liabilities					
Trade and other payables		15,817	23,416	163	2,384
Borrowings	13	3,376	9,212	1,839	6,592
Amount due to a director	14	1,043	1,043	-	-
Lease liabilities		5,611	6,089	-	-
Contract liablities	15	4,650	3,040	-	-
Income tax payable		4,492	8,254	-	-
Total current liabilities		**34,989**	**51,054**	**2,002**	**8,976**
Total liabilities		**137,446**	**157,568**	**6,807**	**14,728**
Total equity and liabilities		**304,828**	**327,075**	**84,714**	**100,639**

C. CONDENSED INTERIM STATEMENTS OF CHANGES IN EQUITY

	Share capital	Capital reserves	Merger reserve	Currency translation reserve	Retained earnings	Equity attributable to owners of the parent	Non-controlling interests	Total equity
Group 1H2026	**RM'000**	**RM'000**	**RM'000**	**RM'000**	**RM'000**	**RM'000**	**RM'000**	**RM'000**
Balance as at 1 January 2026 (audited)	66,575	73	(12,700)	(1,927)	98,458	150,479	19,028	169,507
Profit for the financial period	-	-	-	-	3,528	3,528	867	4,395
Other comprehensive income:								
Currency translation differences arising from consolidation	-	-	-	98	-	98	40	138
Total comprehensive income for the financial period	-	-	-	98	3,528	3,626	907	4,533
Transaction with owners of the parent								
Dividend paid	-	-	-	-	(6,658)	(6,658)	-	(6,658)
Balance at 30 June 2026 (unaudited)	66,575	73	(12,700)	(1,829)	95,328	147,447	19,935	167,382
Group 1H2025	**RM'000**	**RM'000**	**RM'000**	**RM'000**	**RM'000**	**RM'000**	**RM'000**	**RM'000**
Balance as at 1 January 2025 (audited)	66,575	73	(12,700)	(37)	62,616	116,527	19,007	135,534
Profit for the financial period	-	-	-	-	6,310	6,310	2,970	9,280
Other comprehensive income:								
Currency translation differences arising from consolidation	-	-	-	(1,458)	-	(1,458)	(943)	(2,401)
Total comprehensive income for the financial period	-	-	-	(1,458)	6,310	4,852	2,027	6,879
Transaction with owners of the parent								
Dividend paid	-	-	-	-	(4,973)	(4,973)	-	(4,973)
Transactions with non-controlling interests								
Dividend paid/payable to non-controlling interests of subsidiary	-	-	-	-	-	-	-	-
Balance at 30 June 2025 (unaudited)	66,575	73	(12,700)	(1,495)	63,953	116,406	21,034	137,440

C. CONDENSED INTERIM STATEMENTS OF CHANGES IN EQUITY (CONT'D)

	Share capital	Capital reserves	Retained earnings /(accumulated losses)	Total equity
Company 1H2026	**RM'000**	**RM'000**	**RM'000**	**RM'000**
Balance at 1 January 2026 (audited)	66,575	1,329	18,007	85,911
Loss for the financial period, representing total comprehensive loss for the financial period	-	-	(1,346)	(1,346)
Dividend paid, representing total distribution to owners of the parent	-	-	(6,658)	(6,658)
Balance at 30 June 2026 (unaudited)	66,575	1,329	10,003	77,907

	Share capital	Capital reserves	Retained earnings /(accumulated losses)	Total equity
Company 1H2025	**RM'000**	**RM'000**	**RM'000**	**RM'000**
Balance at 1 January 2025 (audited)	66,575	1,329	3,203	71,107
Loss for the financial period, representing total comprehensive loss for the financial period	-	-	(1,189)	(1,189)
Dividend paid, representing total distribution to owners of the parent	-	-	(4,973)	(4,973)
Balance at 30 June 2025 (unaudited)	66,575	1,329	(2,959)	64,945

D. CONDENSED INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

	Group	
	6 months ended 30 Jun	
	2026	2025
	RM'000	RM'000
Operating activities		
Profit before income tax	7,720	13,169
Adjustments for:		
Depreciation of property, plant and equipment	3,133	2,846
Depreciation of right-of-use assets	3,084	2,970
Accretion of restoration cost	159	169
Amortisation of intangible asset	165	171
Recognition / (reversal) of impairment loss on trade and other receivables	202	(317)
Provision for employee's end of service benefits	378	405
Interest expense	2,395	2,728
Interest income	(768)	(233)
Unrealised foreign exchange gain	(396)	(107)
Operating cash flows before working capital changes	16,072	21,801
Working capital changes:		
Inventories	168	565
Trade and other receivables	18,702	27
Contract assets	(10,035)	(9,665)
Prepayments	563	634
Trade and other payables	(7,565)	(4,776)
Contract liabilities	1,350	(980)
Cash generated from operations	19,255	7,606
Income tax paid	(6,911)	(8,862)
End of service benefits paid	(82)	(89)
Net cash from / (used in) operating activities	12,262	(1,345)
Investing activities		
Purchase of property, plant and equipment	(4,453)	(4,288)
Balance payment of asset purchased net of lease financing obtained	-	(69)
Net cash used in investing activities	(4,453)	(4,357)
Financing activities		
Repayment of loan from a director	(620)	(639)
Dividend paid to equity holders of the Company	(6,658)	(4,973)
Repayment of borrowings	(7,531)	(1,896)
Principal payment of lease liability	(2,338)	(1,993)
Interest paid on borrowings and lease liabilities	(2,334)	(2,624)
Interest received	742	199
Changes in pledged fixed deposits	(11,921)	(461)
Net cash used in financing activities	(30,660)	(12,387)

D. CONDENSED INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS (CONT'D)

	Group	
	6 months ended 30 Jun	
	2026	2025
	RM'000	RM'000
Net decrease in cash and cash equivalents	(22,851)	(18,089)
Effect of foreign exchange translation	218	(376)
Cash and cash equivalents at beginning of financial period	83,355	41,479
Cash and cash equivalents at end of financial period	60,722	23,014
Cash and cash equivalents comprise the following:-		
Cash and bank balances (as per Condensed Interim Statements of Financial Position)	78,173	29,282
Less: Fixed deposits pledged for banking facilities	(17,451)	(6,268)
Cash and cash equivalents (as per Condensed Interim Consolidated Statement of Cash Flow)	60,722	23,014

E. NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

1. Corporate information

Sim Leisure Group Ltd. (the "**Company**") is a public limited company domiciled in Singapore and incorporated on 8 March 2018. The Company was listed on the official list of the Catalist Board of the Singapore Exchange Securities Trading Limited on 1 March 2019. This condensed interim consolidated financial statements as at and for the six months ended 30 June 2026 ("**1H2026**") comprise the financial information of the Company and its subsidiaries (collectively, the "**Group**").

The primary activities of the Company is that of investment holding.

The principal activities of the Group are:

(a) Investment holding;
(b) Development and operation of theme parks;
(c) Business in relation to sports, recreation and teambuilding;
(d) Business in design, project management and installation of adventure parks;
(e) Business in leasing of non-financial intangible assets and provision of management consultancy services;
(f) Business in design and construction of theme attractions and nature-inspired parks; and
(g) Owns and operates Kidzania educational and entertainment facility.

2. Basis of Preparation

The condensed interim consolidated financial statements for 1H2026 have been prepared in accordance with SFRS(I) 1-34 Interim Financial Reporting issued by the Accounting Standards Council Singapore. The condensed interim consolidated financial statements do not include all the information required for a complete set of financial statements. However, selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the Group's financial position and performance of the Group since the last annual consolidated financial statements for the year ended 31 December 2025.

The accounting policies and methods of computations adopted are consistent with those adopted by the Group and the Company in its most recently audited consolidated financial statements for the year ended 31 December 2025, which were prepared in accordance with SFRS(I)s, except for the adoption of new and revised standards as set out in Note 2.1 of the condensed interim consolidated financial statements.

The condensed interim consolidated financial statements are presented in Malaysia Ringgit ("**RM**") which is the Company's functional currency.

E. NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

2.1 New and amended standards adopted by the Group

A number of amendments to Singapore Financial Reporting Standards (International) have become applicable for the current reporting period. The Group did not have to change its accounting policies or make retrospective adjustments as a result of adopting those standards.

The adoption of these standards did not have any material effect on the financial performance or position of the Group and the Company.

2.2 Use of estimates and judgements

In preparing the condensed interim consolidated financial statements, management has made judgement, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

The significant judgements made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those described in the annual audited consolidated financial statements as at and for the year ended 31 December 2025.

3. Seasonal operations

The Group's businesses are not affected significantly by seasonal or cyclical factors during the six months ended 30 June 2026.

4. Segment and revenue information

Management monitors the operating results of the segment separately for the purposes of making decisions about resources to be allocated and of assessing performance. Segment performance is evaluated based on operating profit or loss which is similar to the accounting profit or loss.

The Group has two primary business segments, which is that of theme park operations and themed attractions construction. Revenue from theme park operations is derived from ticketing, food and beverages, merchandising sales and other services rendered from operating theme parks in Malaysia and Singapore. Revenue from theme attractions construction is derived from the business of design and construction of theme attractions in theme parks as well as theme features mainly for restaurants and hotels to related companies as well as third parties.

E. NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

Information regarding the results of each reportable segment is included below. Performance is measured based on segment profit/(loss) before income tax, as included in the internal management reports that are reviewed by the Chief Executive Officer of the Company. Segment profit/(loss) is used to measure performance as management believes that such information is the most relevant in evaluating the results of certain segments relative to other entities that operate within these industries. Transfer prices between operating segments are on an arm's length basis in a manner similar to transactions with third parties.

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E. NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

4.1 Business segments

1H2026	Theme Park Operations	Theme Attractions Construction	Others	Eliminations	Total
Revenue	RM'000	RM'000	RM'000	RM'000	RM'000
Sales to external parties	33,988	18,218	-	-	52,206
Inter-segment sales	-	-	2,788	(2,788)	-
Total	33,988	18,218	2,788	(2,788)	52,206
Results					
Segment results	10,181	1,180	(2,013)	-	9,348
Finance income	92	-	675	-	767
Finance cost	(2,052)	-	(343)	-	(2,395)
Profit before tax	8,221	1,180	(1,681)	-	7,720
Tax expense	(2,817)	(503)	(5)	-	(3,325)
Profit for the period	5,404	677	(1,686)	-	4,395
Significant non-cash items					
Accretion of restoration cost	159	-	-	-	159
Depreciation and amortisation	6,067	75	239	-	6,381
Unrealised foreign exchange loss	4	(6)	(394)	-	(396)
As at 30 June 2026					
Assets					
Segment assets	178,185	43,425	82,400	-	304,010
Deferred tax assets	765	-	-	-	765
Tax recoverable	53	-	-	-	53
Total assets	179,003	43,425	82,400	-	304,828
Liabilities					
Segment liabilities	102,691	8,115	13,392	-	124,198
Deferred tax liabilities	7,714	-	1,042	-	8,756
Current tax payable	1,888	659	1,945	-	4,492
Total liabilities	112,293	8,774	16,379	-	137,446

E. NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

4.1 Business segments (cont'd)

1H2025	Theme Park Operations	Theme Attractions Construction	Others	Eliminations	Total
Revenue	**RM'000**	**RM'000**	**RM'000**	**RM'000**	**RM'000**
Sales to external parties	36,944	35,990	-	-	72,934
Inter-segment sales	443	-	317	(760)	-
Total	37,387	35,990	317	(760)	72,934
Results					
Segment results	9,886	5,229	549	-	15,664
Finance income	127	-	106	-	233
Finance cost	(2,505)	-	(223)	-	(2,728)
Profit before tax	7,508	5,229	432	-	13,169
Tax expense	(3,049)	(838)	(2)	-	(3,889)
Profit for the period	4,459	4,391	430	-	9,280
Significant non-cash items					
Accretion of restoration cost	169	-	-	-	169
Depreciation and amortisation	5,876	75	-	36	5,987
Unrealised foreign exchange loss	5	19	-	(131)	(107)
As at 30 June 2025					
Assets					
Segment assets	200,567	53,276	33,384	-	287,227
Deferred tax assets	-	-	805	-	805
Tax recoverable	20	-	-	-	20
Total assets	200,587	53,276	34,189	-	288,052
Liabilities					
Segment liabilities	115,555	8,630	14,193	-	138,378
Deferred tax liabilities	8,485	-	19	-	8,504
Current tax payable	3,592	138	-	-	3,730
Total liabilities	127,632	8,768	14,212	-	150,612

E. NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

4.2 Geographical segments

Revenue and non-current assets information based on the geographical location of customers and assets respectively are as follows:

	Revenue from external customers	Non-Current assets	Total assets
	RM'000	RM'000	RM'000
	1H2026	30 June 2026	
Malaysia	26,465	105,910	219,551
Singapore	7,522	75,884	44,379
United Arab Emirates	8,473	114	11,979
Kingdom of Saudi Arabia	9,746	9,348	28,919
	52,206	**191,256**	**304,828**

	Revenue from external customers	Non-Current assets	Total assets
	RM'000	RM'000	RM'000
	1H2025	30 June 2025	
Malaysia	31,997	107,339	197,728
Singapore	8,580	80,376	42,239
United Arab Emirates	8,026	141	13,840
Kingdom of Saudi Arabia	24,331	5,843	34,245
	72,934	**193,699**	**288,052**

5. Financial assets and financial liabilities

Set out below is an overview of the financial assets and financial liabilities of the Group as at 30 June 2026 and 31 December 2025:

	Group		Company	
	30 Jun 2026 RM'000 (Unaudited)	31 Dec 2025 RM'000 (Audited)	30 Jun 2026 RM'000 (Unaudited)	31 Dec 2025 RM'000 (Audited)
Financial Assets				
Trade and other receivables	25,614	44,766	23,005	29,064
Contract assets	14,335	4,114	-	-
Cash and bank balances	78,173	88,885	9,075	19,099
Total	**118,122**	**137,765**	**32,080**	**48,163**
Financial Liabilities				
Trade and other payables	15,817	23,416	163	2,384
Amount due to a director	1,217	1,776	-	-
Borrowings	10,519	18,079	6,644	12,344
Lease liabilities	82,670	85,122	-	-
Total	**110,223**	**128,393**	**6,807**	**14,728**

E. NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

6 Revenue

6.1 Disaggregation of the Group's revenue is as follows:

	Group	
Type of good or services	**1H2026 RM'000 (Unaudited)**	**1H2025 RM'000 (Unaudited)**
Admission fees to theme parks	27,794	29,657
Sale of food, beverages, merchandise and others	3,356	3,012
Services rendered	1,249	622
Sponsorship income	1,589	3,653
Theme attractions construction income	18,218	35,990
Total	**52,206**	**72,934**
Timing of transfer of goods or services		
At a point in time	33,988	37,400
Over time	18,218	35,534
	52,206	**72,934**

7. Profit before income tax

7.1 Significant items

	Group		
Other income	**1H2026 RM'000 (Unaudited)**	**1H2025 RM'000 (Unaudited)**	**Change %**
Finance income from bank deposits	768	233	n.m.
Foreign exchange gain, realised & unrealised	456	253	80.2
One off grant income	197	250	-21.2
Compensation income received	-	1,170	n.m.
(Recognition)/write back of impairment loss on trade and other receivables	(202)	317	n.m.
Expenses			
Depreciation of property, plant and equipment	(3,133)	(2,846)	10.1
Depreciation of right-of-use assets	(3,084)	(2,970)	3.8
Finance costs (exclude lease expense)	(319)	(615)	-48.1
Repair and maintenance expenses	(482)	(960)	-49.8
Utilities expense	(1,008)	(1,050)	-4.0
Legal and professional fees	(639)	(584)	9.4
Lease expenses	(1,362)	(1,118)	21.8
Staff costs	(9,783)	(12,728)	-23.1
Foreign exchange loss, realised & unrealised	(280)	(88)	n.m.

n.m. - not meaningful

E. NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

7.2 Related party transactions

There are no material related party transactions apart from what has been disclosed in Section F6 of the condensed interim consolidated financial statements.

8. Taxation

	Group	
	1H2026 RM'000 (Unaudited)	**1H2025 RM'000 (Unaudited)**
Current income tax		
Charged to profit or loss		
- current financial period	3,325	3,889
	3,325	**3,889**
Total income tax expense recognised in profit or loss	**3,325**	**3,889**

9. Dividends

	Group	
	1H2026 RM'000 (Unaudited)	**1H2025 RM'000 (Unaudited)**
Ordinary dividends paid:		
Final tax exempt dividend of RM0.04 cents per share in respect of financial year ended 31 December 2025 (1H2025 : RM0.03 cents per share)	6,658	4,973
Dividend per share (net of tax) (RM)	0.04	0.03

10. Net Asset Value

	Group		Company	
	30 Jun 2026 (Unaudited)	**31 Dec 2025 (Audited)**	**30 Jun 2026 (Unaudited)**	**31 Dec 2025 (Audited)**
Net asset value per ordinary share (RM Sen)	89.16	91.00	47.11	51.95

The net asset value per ordinary share of the Group and the Company as at 30 June 2026 and 31 December 2025 are calculated based on the total number of issued ordinary shares (excluding treasury shares) of 165,365,200.

E. NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

11. Property, plant and equipment

During the six months ended 30 June 2026, the Group acquired assets amounting to RM4.45 million (1H2025: RM4.36 million).

12. Intangible assets

	License Fees RM'000	Accounting Software RM'000	Content Development RM'000	Total RM'000
Cost				
At 31 December 2025	4,366	945	2,082	7,393
Effect of exchange fluctuation	(11)	-	(10)	(21)
At 30 June 2026	4,355	945	2,072	7,372
Accumulated amortisation				
At 1 January 2025	1,702	903	-	2,605
Amortisation	322	19	-	341
Effect of exchange fluctuation	(13)	(1)	-	(14)
At 31 December 2025	2,011	921	-	2,932
Amortisation	156	9	-	165
Effect of exchange fluctuation	(2)	-	-	(2)
At 30 June 2026	2,165	930	-	3,095
Carrying amount				
At 31 December 2025 (Audited)	2,355	24	2,082	4,461
At 30 June 2026 (Unaudited)	2,190	15	2,072	4,277

The license fees are amortised over a range of period from 10 to 20 years, commencing from the commercial public opening of the Kidzania facility at its respective locations.

The content development cost incurred relates to production fees paid to develop virtual reality content produced by HavenXR for use via HavenXR's Virtual Reality/Augmented Reality platform. This cost will be amortised when the virtual reality content is available for use and upon commercial roll-out of HavenXR Location Based Virtual Reality Centres retailing of immersive entertainment experiences.

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E. NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

13. Borrowings

	Group	
	30 Jun 2026 RM'000 (Unaudited)	**31 Dec 2025 RM'000 (Audited)**
Amount repayable in one year or less, or on demand		
Secured	3,376	9,212
Amount repayable after one year		
Secured	7,143	8,867

As at 30 June 2026 and 31 December 2025, the Group's borrowings comprised term loans and revolving credit facility.

The term loans and revolving credit facility are secured by the corporate guarantees from the Company and its subsidiaries.

14. Amount due to a director

	Group	
	30 Jun 2026 RM'000 (Unaudited)	**31 Dec 2025 RM'000 (Audited)**
Amount due to a director of a subsidiary		
Secured		
Repayable in one year or less, or on demand	1,043	1,043
Repayable after one year	174	733

The amount due to a director of a subsidiary is secured by a charge over the issued and paid-up capital of a subsidiary, Rakan Riang Sdn Bhd ("**RRSB**") and the assignment of 5% of the total revenue of RRSB.

E. NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

15. Contract assets and contract liabilities

	Group	
	30 Jun 2026 RM'000 (Unaudited)	31 Dec 2025 RM'000 (Audited)
Contract assets		
Construction contracts	14,335	4,114
	14,335	4,114
Contract liabilities		
Theme park tickets purchased	3,403	1,324
Sponsorship	1,334	1,836
	4,737	3,160
Current	4,650	3,040
Non-current	87	120
Total	**4,737**	**3,160**

Contract assets relate to the Group's right to consideration for work completed but not yet billed at the reporting date for revenue from construction contracts. The contract assets are transferred to receivables when the rights become unconditional. This usually occurs when the Group issues an invoice to the customer.

Contract liabilities comprise unsatisfied performance obligations related to customers' advance purchase of theme park tickets from the Group and advance receipt of sponsorship income.

Contract liabilities are recognised as revenue when performance obligations are satisfied.

The transaction price allocated to the unsatisfied performance obligations as at 30 June 2026 is RM4.74 million (31 December 2025: RM 3.16 million) and is expected to be recognised over the years as follows:

	Group	
	30 Jun 2026 RM'000 (Unaudited)	31 Dec 2025 RM'000 (Audited)
Within one year	4,650	3,040
More than 1 year and less than 2 years	87	120
Total	**4,737**	**3,160**

E. NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

16. Share capital

	Group and Company	
	Number of shares ('000)	Share Capital (RM'000)
Fully paid ordinary shares with no par value (excluding treasury shares)		
As at 30 June 2026 and 31 December 2025	**165,365**	**66,575**

There were no changes in the issued and paid-up capital of the Company since 31 December 2025 to 30 June 2026.

There were no treasury shares as at 30 June 2026 and 30 June 2025. As such, there was no sale, transfer, cancellation and/or use of treasury shares during and as at the end of the current financial period reported on.

There were no subsidiary holdings as at 30 June 2026 and 30 June 2025. As such, there was no sale, transfer, cancellation and/or use of subsidiary holdings during and as at the end of the current financial period reported on.

17. Subsequent events

There are no known subsequent events which have led to adjustments to this set of condensed interim consolidated financial statements.

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F. OTHER INFORMATION REQUIRED PURSUANT TO APPENDIX 7C OF THE CATALIST RULES

1. Review

The condensed interim consolidated statement of financial position of Sim Leisure Group Ltd. and its subsidiaries as at 30 June 2026 and the related condensed consolidated profit or loss and other comprehensive income, condensed interim consolidated statement of changes in equity and condensed interim consolidated statement of cash flows for the six months ended 30 June 2026 ("**1H2026**") and the explanatory notes have not been audited or reviewed by the Company's auditors.

2. Review of the Group's Performance

(a) Review of Financial Performance of the Group

Revenue

The decrease in revenue for 1H2026 of RM20.73 million, or 28.4%, was mainly attributable to the theme attractions construction segment. The segment's revenue declined by RM17.8 million, or 49.4%, from RM36.0 million in 1H2025 to RM18.2 million in 1H2026. This was primarily due to slower-than-planned progress on the subcontracted theming works for the Al Nahda Entertainment Complex at Exit 15, Riyadh ("**Exit 15**"), amid disruptions and uncertainties arising from the conflict in the Middle East.

Despite the adverse impact of the Middle East conflict on the tourism industry, the Group's theme park segment remained relatively resilient, with visitor attendance largely maintained. Revenue decreased moderately by RM2.95 million, or 8.0%, from RM36.94 million in 1H2025 to RM33.99 million in 1H2026.

Cost of sales

Cost of sales decreased by RM17.13 million, from RM49.38 million in 1H2025 to RM32.25 million in 1H2026.

For the theme park segment, cost of sales decreased by RM3.01 million, broadly corresponding with the RM2.95 million decrease in segment revenue. The segment's gross profit contribution therefore remained relatively stable in all parks despite the challenging tourism environment.

For the theme attractions construction segment, cost of sales decreased by RM14.12 million, mainly due to the lower level of project activities and slower progress of ongoing projects during 1H2026, particularly the Al Nahda Entertainment Complex project in Riyadh.

F. OTHER INFORMATION REQUIRED PURSUANT TO APPENDIX 7C OF THE CATALIST RULES (CONT'D)

Gross profit

The Group's gross profit decreased by approximately RM3.60 million in absolute terms. Nevertheless, the gross profit margin improved from 32% in 1H2025 to 38% in 1H2026, mainly due to a more favourable revenue mix. The lower-margin theme attractions construction segment accounted for a smaller proportion of the Group's revenue, while the relatively higher-margin theme park segment remained resilient and broadly maintained its gross profit contribution.

Other income

Other income decreased by RM0.54 million, or 26.6%, from RM2.03 million in 1H2025 to RM1.49 million in 1H2026. The decrease was mainly attributable to the absence of one-off compensation income of RM1.17 million recognised in 1H2025. Government grants also decreased by RM0.053 million, while the one-off sponsorship income of RM0.05 million recognised in the corresponding period was not repeated in 1H2026.

These decreases were partially offset by a RM0.54 million increase in fixed deposit interest income, arising from the Group's placement of surplus funds in longer-tenure deposits offering higher returns, and foreign exchange gains of RM0.20 million. The remaining movement was attributable to lower miscellaneous income recorded during the financial period.

Administrative expenses

Administrative expenses increased by RM1.13 million, or 11.3%, from RM10.00 million in 1H2025 to RM11.13 million in 1H2026. The increase was mainly attributable to higher foreign exchange losses of RM0.20 million, from RM0.08 million to RM0.28 million, and an increase of RM0.20 million in legal and professional fees.

The Group also incurred additional service tax on the rental of certain facilities in Malaysia following the expansion of the scope of Sales and Service Tax in 2H2025. In addition, property tax expenses incurred by KEPL were higher as 1H2025 included a reversal of an overprovision, whereas the full property tax expense was recognised in 1H2026. The remaining increase was attributable to various other administrative expenses incurred in the ordinary course of business.

(Recognition) / reversal of impairment loss on trade and other receivables

The Group recognised an impairment loss on trade and other receivables of RM0.20 million in 1H2026, compared with a reversal of impairment loss of RM0.32 million in 1H2025.

F. OTHER INFORMATION REQUIRED PURSUANT TO APPENDIX 7C OF THE CATALIST RULES (CONT'D)

The impairment loss arose mainly from a receivable that was assessed to be no longer recoverable following management's review of its recoverability.

Finance costs

Finance costs decreased by RM0.33 million, or 12.2%, from RM2.73 million in 1H2025 to RM2.40 million in 1H2026. The decrease was mainly attributable to the repayment of term loans and other borrowings using the Group's available cash reserves, which reduced the Group's outstanding debt and the corresponding interest expenses. The reduction was further supported by lower interest rates applicable to certain borrowings during the financial period. Interest expenses on lease liabilities remained relatively stable compared with the corresponding financial period.

Profit after income tax

As a result of the above, the Group recorded a net profit after tax of RM4.4 million for 1H2026 as compared to a net profit after tax of RM9.28 million for 1H2025, which is a 52.6% decrease.

Currency translation differences arising from consolidation

Currency translation differences improved from a loss of RM2.40 million in 1H2025 to a gain of RM0.14 million in 1H2026. The improvement was mainly attributable to the relative stability and modest appreciation of the functional currencies of the Group's foreign subsidiaries against the Malaysian Ringgit during the financial period. The Saudi Arabian Riyal ("**SAR**") and United Arab Emirates Dirham ("**AED**") appreciated by approximately 0.6%, while the Singapore Dollar ("**SGD**") remained broadly stable against the Malaysian Ringgit.

(b) Review of Financial Position of the Group

Non-current assets

Non-current assets decreased marginally by RM0.71 million, or 0.4%, from RM191.96 million as at 31 December 2025 to RM191.26 million as at 30 June 2026. The decrease was mainly attributable to depreciation of right-of-use assets and intangible assets during the financial period. This was substantially offset by increases in property, plant and equipment and non-current trade receivables.

Property, plant and equipment increased by RM1.68 million, from RM89.37 million to RM91.05 million. Non-current trade receivables increased by RM0.99 million, from RM7.66 million to RM8.65 million, mainly due to higher retention sums receivable arising from the Six Flags Qiddiya and Exit 15 projects in Saudi Arabia.

F. OTHER INFORMATION REQUIRED PURSUANT TO APPENDIX 7C OF THE CATALIST RULES (CONT'D)

Current assets

Current assets decreased by RM21.54 million, or 15.9%, from RM135.11 million as at 31 December 2025 to RM113.57 million as at 30 June 2026. The decrease was mainly attributable to lower trade and other receivables and cash and bank balances, partially offset by an increase in contract assets.

Trade and other receivables decreased by RM20.15 million, from RM37.11 million to RM16.96 million, mainly due to collections received during 1H2026. Conversely, contract assets increased by RM10.22 million, from RM4.11 million to RM14.34 million, primarily due to revenue recognised for work performed on the Al Nahda Entertainment Complex at Exit 15, for which the corresponding amounts had yet to be billed as at 30 June 2026.

Cash and bank balances decreased by RM10.71 million, from RM88.89 million to RM78.17 million, mainly due to the repayment of borrowings, dividend payments, and project and operating expenditure during 1H2026. Prepayments decreased by RM0.76 million, while movements in inventories and tax recoverable were not material.

Non-current liabilities

Non-current liabilities decreased by RM4.06 million, or 3.8%, from RM106.51 million as at 31 December 2025 to RM102.46 million as at 30 June 2026. The decrease was mainly attributable to lower lease liabilities, borrowings and amounts due to a director.

Lease liabilities decreased by RM1.97 million, from RM79.03 million to RM77.06 million, mainly due to lease payments made during 1H2026, with no significant new lease liabilities recognised during the financial period. Non-current borrowings decreased by RM1.72 million, from RM8.87 million to RM7.14 million, following repayments made during the financial period.

Amount due to a director decreased by RM0.56 million, from RM0.73 million to RM0.17 million, mainly due to the reclassification of amounts repayable within the next 12 months to current liabilities. These decreases were partially offset by a RM0.23 million increase in provisions. Deferred tax liabilities remained unchanged, while the movement in non-current contract liabilities was not material.

Current liabilities

Current liabilities decreased by RM16.07 million, or 31.5%, from RM51.05 million as at 31 December 2025 to RM34.99 million as at 30 June 2026. The decrease was mainly attributable to lower trade and other payables, current borrowings and income tax payable.

F. OTHER INFORMATION REQUIRED PURSUANT TO APPENDIX 7C OF THE CATALIST RULES (CONT'D)

Trade and other payables decreased by RM7.60 million, from RM23.42 million to RM15.82 million, mainly due to the settlement of outstanding supplier balances and accrued expenses during 1H2026. Current borrowings decreased by RM5.84 million, from RM9.21 million to RM3.38 million, following repayments made during the financial period. Income tax payable decreased by RM3.76 million, from RM8.25 million to RM4.49 million, mainly due to tax payments made during 1H2026.

Current lease liabilities decreased by RM0.48 million following lease payments made during the financial period. These decreases were partially offset by a RM1.61 million increase in current contract liabilities, from RM3.04 million to RM4.65 million, mainly arising from advance consideration received for which the related performance obligations had yet to be satisfied as at 30 June 2026. The amount due to a director remained unchanged.

Working Capital Position

As at 30 June 2026, the Group maintained a healthy positive working capital position of RM78.58 million, broadly consistent with RM84.06 million as at 31 December 2025. Although current assets decreased during 1H2026, this was substantially offset by the corresponding reduction in current liabilities, mainly following the settlement of trade and other payables, repayment of borrowings and payment of income tax liabilities.

The Group's current ratio also improved from approximately 2.6 times as at 31 December 2025 to 3.3 times as at 30 June 2026, reflecting its continued ability to meet its short-term obligations.

(c) Review of Statement of Cash Flow of the Group

The Group generated net cash from operating activities of RM12.26 million in 1H2026, compared with net cash used in operating activities of RM1.35 million in 1H2025. Operating cash flows before working capital changes amounted to RM16.07 million. After accounting for a net working capital inflow of RM3.18 million, cash generated from operations amounted to RM19.26 million. The net working capital inflow was mainly attributable to a decrease of RM18.70 million in trade and other receivables and an increase of RM1.35 million in contract liabilities, partially offset by an increase of RM10.04 million in contract assets and a decrease of RM7.57 million in trade and other payables. The Group also paid income tax of RM6.91 million and end-of-service benefits of RM0.08 million during the financial period.

Net cash used in investing activities increased marginally from RM4.36 million in 1H2025 to RM4.45 million in 1H2026, attributable to purchases of property, plant and equipment during the financial period.

F. OTHER INFORMATION REQUIRED PURSUANT TO APPENDIX 7C OF THE CATALIST RULES (CONT'D)

Net cash used in financing activities increased from RM12.39 million in 1H2025 to RM30.66 million in 1H2026. The outflows were mainly attributable to an increase of RM11.92 million in fixed deposits pledged for banking facilities, repayment of borrowings of RM7.53 million, dividend payments of RM6.66 million, repayment of lease obligations of RM2.34 million, interest payments of RM2.33 million and repayment of a loan from a director of RM0.62 million. These outflows were partially offset by interest received of RM0.74 million.

Consequently, the Group recorded a net decrease in cash and cash equivalents of RM22.85 million during 1H2026. After taking into account a positive foreign exchange translation effect of RM0.22 million, cash and cash equivalents decreased from RM83.36 million as at the beginning of the financial year to RM60.72 million as at 30 June 2026.

3. Where a forecast, or a prospect statement, has been previously disclosed to shareholders, any variance between it and the actual results.

Not applicable. No forecast or prospect statement has been previously disclosed to shareholders.

4. **A commentary at the date of the announcement of the significant trends and competitive conditions of the industry in which the group operates and any known factors or events that may affect the group in the next reporting period and the next 12 months.**

<u>Operational and Strategic Highlights - Theme Park Operations</u>

The Group's theme park operations continued to demonstrate resilience in a competitive and price-sensitive leisure environment that correlates closely with the tourism sector. The Middle East conflict, which began in February 2026, has had profound global effects, disrupting supply chains, dampening traveller confidence, and adversely impacting tourism across many countries, including Malaysia and Singapore. In response, the Malaysian government has extended the Visit Malaysia 2026 campaign to run until 31 December 2027, enabling the country to adapt to shifting global travel trends and capitalise on evolving patterns. It was mentioned in the article that the tourism arrivals from the Middle East are projected to decline by 11%–27%, potentially translating into a loss of up to 38 million visitors and US$56 billion in global tourism revenue ^[1]. In Singapore, the government has sustained the leisure sector through domestic tourism initiatives and targeted support measures, reinforcing resilience in the face of weaker international arrivals.

Against this backdrop, the Group has proactively addressed challenges through its continuous drive for operational efficiency and market-focused initiatives with local partners, sustaining footfall and supporting sponsored edutainment experiences. These measures have enabled the Group to remain profitable at the consolidated theme park level despite pressures on consumer discretionary spending and travel sentiment.

^[1] Source : The Star Newspaper, Visit Malaysia 2026 campaign extended to end of 2027, says Ahmad Zahid, published on 6th April 2026. https://www.thestar.com.my/news/nation/2026/04/06/visit-malaysia-2026-campaign-extended-to-end-of-2027-says-ahmad-zahid

F. OTHER INFORMATION REQUIRED PURSUANT TO APPENDIX 7C OF THE CATALIST RULES (CONT'D)

In addition, the Group is scaling its food chain strategy of licensing the ESCAPE brand and newly conceptualised attractions to broaden its regional footprint and diversify long-term revenue streams. Preliminary opportunities have emerged to explore licensing and franchising concepts with parties interested in developing and operating ESCAPE parks in Malaysia, and such concepts will be actively pursued as part of the Group's international expansion strategy in the People's Republic of China ("**PRC**").

The Group remains vigilant as the collapse of the brief U.S.–Iran peace framework and the subsequent escalation of regional hostilities continue to weigh on consumer discretionary spending, global supply chains, and energy markets. Importantly, the Group's international expansion into the PRC remains on track. Progress continues with the Huangpu District People's Government and the relevant landlords, albeit with longer-than-desired timelines in addressing land use and local matters. The Group remains committed to launching its first overseas nature-inspired ESCAPE theme park together with its new attractions under the SIMall concept at the Danshuikeng Scenic Area, Huangpu District, and/or other locations in major cities and provinces of the PRC which are on a concurrent review and preliminary stages.

Enhancing Visitorship and Customer Experience

During the financial period under review, the Group advanced its strategy of enhancing visitorship and customer experience. The mega swing attraction was successfully launched, while a second Zip Coaster line was opened, providing extended capacity and delivering a new thrilling and scenic gravity-play journey. Both attractions have recorded encouraging engagement from visitors. In addition, the Water World zone at ESCAPE Ipoh remains on track for introduction in 2027, which is expected to boost footfall at the park.

The Group continues to focus on experience-based engagement, complementing its Guinness World Record-holding rides and attractions — including the Longest Zip Coaster, Longest Inner Tube Water Slide, Largest Tipping Bucket, and Longest Dry Ski Slope — to encourage repeat visitation and attract new enthusiasts. These initiatives are designed to capitalise on anticipated traveller arrivals under the extended Visit Malaysia campaign.

Theming Contracting Business Performance

Our Theme Attractions Construction segment, which primarily operates in the Gulf Cooperation Council (GCC) region, recorded slower-than-planned progress during the financial period under review, particularly on the Exit 15. While operations are not materially affected and the Group does not foresee heightened risk of a prolonged pause in construction, the Middle East conflict has disrupted supply chains, increased input, freight, and logistics costs, and extended project timelines. Following the recent breakdown of diplomatic talks and the resurgence of active conflict in the region, the operating environment for the construction segment is expected to remain highly volatile and challenging in the near term. The Group continues to closely monitor developments, engage with local partners including the main contractor and project owners, and exercise prudence in cost management to mitigate the impact on Exit 15 and other undertakings.

F. OTHER INFORMATION REQUIRED PURSUANT TO APPENDIX 7C OF THE CATALIST RULES (CONT'D)

The Middle East conflict has disrupted operations but, with international theming players exiting the GCC market, it has also created greater opportunities for the Group to secure new projects and strengthen its regional position. The GCC region remains the segment's primary market, with the segment actively tendering new contracts while continuing to engage with current and past clients across the region for attraction projects, enhancements, maintenance, and refurbishments. With the Exit 15 project in Riyadh progressing under active management oversight and diversification efforts through potential Chinese theming collaborations, the Group anticipates steady improvement in construction activity and earnings contribution.

<u>Outlook</u>

Looking ahead, the Group remains cautiously optimistic about the prospects of both its Theme Park Operations and Theme Attractions Construction segments over the next 12 months. While prolonged geopolitical volatility in the Middle East presents ongoing headwinds for global tourism and regional supply chains, the Group aims to navigate this restrictive environment through rigorous cost controls and proactive project management. The extension of the Visit Malaysia 2026 campaign until the end of 2027 and Singapore's domestic tourism initiatives further provide platforms to sustain visitor engagement and footfall.

At the same time, the Group is scaling its food chain strategy of licensing the ESCAPE brand, which will broaden its footprint while generating recurring royalty income. The Exit 15 project in Riyadh is expected to progress steadily, with the Group actively mitigating conflict-related challenges and diversifying execution capacity through potential collaborations with Chinese theming partners.

The Group's international expansion into the PRC remains a strategic anchor, underpinning its ambition to sustain growth, margins, and international footprint, while positioning the business for long-term resilience and expansion.

5. Dividend information

(a) Current Financial Period Reported On

Any dividend declared for the current financial period reported on?

No.

(b) Corresponding Period of the Immediately Preceding Financial Year

Any dividend declared for the corresponding period of the immediately preceding financial year?

No.

F. OTHER INFORMATION REQUIRED PURSUANT TO APPENDIX 7C OF THE CATALIST RULES (CONT'D)

(c) Date payable

Not applicable.

(d) The date on which Registrable Transfers received by the Company (up to 5.00 pm) will be registered before entitlements to the dividend are determined

Not applicable.

(e) If no dividend has been declared/recommended, a statement to that effect and the reason(s) for the decision.

After deliberation and taking into consideration of the dividend payment made during 1H2026, the Board has adopted a prudent approach to conserve cash for the Group's business expansions. Accordingly, no interim dividend has been proposed for 1H2026.

6. Interested person transactions

The Group has not obtained a general mandate from shareholders of the Company for interested person transactions.

Details of the interested person transactions for 1H2026 are as follows:

Name of interested Person / Description of transactions	Nature of Relationship	Aggregate value of all interested person transaction during the financial period under review (excluding transactions less than S$100,000 and transactions conducted under shareholders' mandate pursuant to Rule 920)	Aggregate value of all interested person transactions during the financial period under review which are conducted under shareholders' mandate pursuant to Rule 920 (excluding transactions less than S$100,000)
		RM'000	**RM'000**
Tan Boon Seng / Interest charged on loan granted to a wholly-owned subsidiary of the Company [(1)]	Controlling shareholder of the Company	61[(2)]	-
Total		**61**	

F. OTHER INFORMATION REQUIRED PURSUANT TO APPENDIX 7C OF THE CATALIST RULES (CONT'D)

Notes:

(1) Pursuant to the loan agreement entered into between the Company's wholly-owned subsidiary, Sim Leisure Escape Sdn Bhd, and Mr Tan Boon Seng on 20 November 2020 (as supplemented from time to time), which has been announced by the Company on 24 November 2020. Please refer to the Company's announcements dated 24 November 2020, 30 November 2020, 17 February 2021 and 30 December 2021, for more information on the loan agreement. Mr Tan Boon Seng has resigned on 6 January 2024, please refer to the Company's announcement dated on 6 January 2024 and 11 January 2024 for more information.

(2) For completeness, the value of the interested person transaction is the amount at risk to the Company. Accordingly, the amount disclosed pertains to the interest payable under the loan agreement.

(3) Save as disclosed above, the Company and its subsidiary corporations have not entered into any IPT exceeding S$100,000 during the 1H2026.

7. Confirmation that the issuer has procured undertakings from all its directors and executive officers (in the format set out in Appendix 7H) under Rule 720(1) of the Catalist Rules

The Company confirms that it has procured and received all the required undertakings from all its directors and executive officers in the format as set out in Appendix 7H under Rule 720(1) of the Catalist Rules.

8. Acquisition or realisation of shares in subsidiaries and/or associated companies under Rule 706(A) of the Catalist Rules

Not applicable. There was no incorporation of new entities, acquisition, and realisation of shares in 1H2026.

9. Confirmation by the Board pursuant to Rule 705(5) of the Catalist Rules

The Board of Directors of the Company confirms that, to the best of its knowledge, nothing has come to its attention which may render the condensed unaudited interim consolidated financial statements for 1H2026 to be false or misleading in any material aspect.

BY ORDER OF THE BOARD

Dato' Sim Choo Kheng **Executive Director and Executive Chairman**	**Datin Silviya Georgieva Georgieva** **Executive Director**

13 August 2026