ATTIKA GROUP LTD.
(Incorporated in the Republic of Singapore)
(Company Registration Number: 202432308C)

Unaudited Condensed Interim Financial Statements For the Six Months Ended 30 June 2026

*This announcement has been reviewed by the Company's sponsor, RHB Bank Berhad (the "**Sponsor**") in accordance with Rule 226(2)(b) of the Singapore Exchange Securities Trading Limited ("**SGX-ST**") Listing Manual Section B: Rules of Catalist. This announcement has not been examined or approved by the SGX-ST and the SGX-ST 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.*

The contact person for the Sponsor is Mr Alvin Soh, Head, Corporate Finance, RHB Bank Berhad, at 90 Cecil Street, #03-00 RHB Bank Building, Singapore 069531, Telephone: +65 6320 0627.

Table of Contents

ATTIKA GROUP LTD.
(Incorporated in the Republic of Singapore)
(Company Registration Number: 202432308C)

CONDENSED INTERIM CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE SIX-MONTH PERIOD ENDED 30 JUNE ("1H") 2026

	Note	Group 1H2026 (unaudited) S$'000	Group 1H2025 (unaudited) S$'000[1]	Change %
Revenue	4	**19,190**	19,319	(0.7)
Cost of sales		**(15,172)**	(15,772)	(3.8)
Gross profit		**4,018**	3,547	13.3
Other income	6	**210**	474	(55.7)
Administrative expenses		**(1,726)**	(1,796)	(3.9)
Finance costs		**(217)**	(251)	(13.5)
Profit before tax	7	**2,285**	1,974	15.8
Tax expense	8	**(400)**	(287)	39.4
Profit and total comprehensive income for the financial period		**1,885**	1,687	11.7
Profit and total comprehensive income attributable to:				
Equity holders of the Company		**1,885**	1,687	
Earnings per share for profit attributable to equity holders of the Company (cents per share)				
Basic and diluted	9	**0.70**	0.62	

Note:

(1) The comparative figures for 1H2025 have been restated to reflect a reclassification between cost of sales and other income. The reclassification relates to back charges to the subcontractors, which were previously presented as sundry income under other income and have been reclassified to cost of sales.

ATTIKA GROUP LTD.
(Incorporated in the Republic of Singapore)
(Company Registration Number: 202432308C)

CONDENSED INTERIM STATEMENTS OF FINANCIAL POSITION
AS AT 30 JUNE 2026

		Group		Company	
ASSETS	**Note**	**As at 30-Jun-2026 (unaudited) S$'000**	**As at 31-Dec-2025 (audited) S$'000**	**As at 30-Jun-2026 (unaudited) S$'000**	**As at 31-Dec-2025 (audited) S$'000**
Non-current assets					
Property, plant and equipment	10	**10,079**	5,835	**–**	–
Investment properties	11	**8,388**	8,406	**–**	–
Right-of-use assets	12	**4,928**	5,106	**–**	–
Financial assets at fair value through profit or loss ("FVTPL")		**467**	467	**–**	–
Investment in subsidiaries		–	–	**4,104**	4,104
Total non-current assets		**23,862**	19,814	**4,104**	4,104
Current assets					
Trade and other receivables	13	**14,519**	10,016	**3,777**	2,537
Contract assets		**6,134**	7,571	**–**	–
Tax recoverable		**163**	201	**–**	–
Cash and cash equivalents		**2,691**	6,819	**978**	2,204
Total current assets		**23,507**	24,607	**4,755**	4,741
Total assets		**47,369**	44,421	**8,859**	8,845
EQUITY AND LIABILITIES					
EQUITY					
Share capital	14	**8,481**	8,481	**8,481**	8,481
Treasury shares	14	**(439)**	–	**(439)**	–
Retained earnings		**6,667**	6,270	**294**	169
Merger reserves		**(2,094)**	(2,094)	**–**	–
Total equity		**12,615**	12,657	**8,336**	8,650
Non-current liabilities					
Bank borrowings	15	**15,415**	13,487	**–**	–
Lease liabilities		**481**	540	**–**	–
Total non-current liabilities		**15,896**	14,027	**–**	–
Current liabilities					
Trade and other payables	16	**12,438**	11,348	**523**	195
Contract liabilities		**3,799**	5,716	**–**	–
Lease liabilities		**118**	117	**–**	–
Bank borrowings	15	**2,503**	556	**–**	–
Total current liabilities		**18,858**	17,737	**523**	195
Total liabilities		**34,754**	31,764	**523**	195
Total equity and liabilities		**47,369**	44,421	**8,859**	8,845

ATTIKA GROUP LTD.
(Incorporated in the Republic of Singapore)
(Company Registration Number: 202432308C)

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

	Share capital S$'000	Treasury shares S$'000	Retained earnings S$'000	Merger reserve S$'000	Total equity S$'000
Group					
Balance at 1 January 2025	8,481	–	3,910	(2,094)	10,297
Profit and total comprehensive income for the financial period	–	–	1,687	–	1,687
Dividend	–	–	(1,000)	–	(1,000)
Balance at 30 June 2025 (unaudited)	8,481	–	4,597	(2,094)	10,984
Balance at 1 January 2026	8,481	–	6,270	(2,094)	12,657
Profit and total comprehensive income for the financial period	–	–	1,885	–	1,885
Purchase of treasury shares	–	(439)	–	–	(439)
Dividend	–	–	(1,488)	–	(1,488)
Balance at 30 June 2026 (unaudited)	**8,481**	**(439)**	**6,667**	**(2,094)**	**12,615**
Company					
Balance at 1 January 2025	8,481	–	(101)	–	8,380
Profit and total comprehensive income for the financial period	–	–	1,425	–	1,425
Dividend	–	–	(1,000)	–	(1,000)
Balance at 30 June 2025 (unaudited)	8,481	–	324	–	8,805
Balance at 1 January 2026	8,481	–	169	–	8,650
Profit and total comprehensive income for the financial period	–	–	1,613	–	1,613
Purchase of treasury shares	–	(439)	–	–	(439)
Dividend	–	–	(1,488)	–	(1,488)
Balance at 30 June 2026 (unaudited)	**8,481**	**(439)**	**294**	**–**	**8,336**

ATTIKA GROUP LTD.
(Incorporated in the Republic of Singapore)
(Company Registration Number: 202432308C)

CONDENSED INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

	The Group	
	1H2026 (unaudited) S$'000	**1H2025 (unaudited) S$'000**
Cash flows from operating activities		
Profit before tax	**2,285**	1,974
Adjustments for:		
Depreciation of property, plant and equipment	**92**	76
Depreciation of investment properties	**18**	18
Depreciation of right-of-use assets	**178**	160
Interest income	**(7)**	(43)
Interest expense	**217**	251
Operating cash flows before movement in working capital	**2,783**	2,436
Change in working capital		
Trade and other receivables	**(4,503)**	(256)
Contract assets	**1,437**	(3,096)
Trade and other payables	**1,090**	1,400
Contract liabilities	**(1,917)**	1,220
Cash (used in)/generated from operations	**(1,110)**	1,704
Interest received	**7**	43
Income tax paid	**(362)**	(446)
Net cash (used in)/generated from operating activities	**(1,465)**	1,301
Cash flows from investing activity		
Purchase of property, plant and equipment, representing net cash used in investing activity	**(2,032)**	–
Cash flows from financing activities		
Changes in fixed deposit pledged	**–**	201
Dividend paid	**(1,488)**	(1,000)
Interest paid	**(217)**	(251)
Purchase of treasury shares	**(439)**	–
Proceeds from trust receipts	**3,206**	3,946
Repayment of lease liabilities	**(58)**	(50)
Repayment of borrowings	**(273)**	(924)
Repayment of trust receipts	**(1,362)**	(2,542)
Net cash used in financing activities	**(631)**	(620)
Net (decrease)/increase in cash and cash equivalents	**(4,128)**	681
Cash and cash equivalents at beginning of the financial period	**6,819**	8,979
Cash and cash equivalents at end of the financial period	**2,691**	9,660

**NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026**

1. General

The Company is a limited liability company incorporated and domiciled in Singapore. The Company was listed on the Catalist of Singapore Exchange Securities Trading Limited (the "SGX-ST") with effect from 8 November 2024.

The principal activity of the Company is that of an investment holding company. The principal activities of the subsidiary (collectively the "Group") are those of the provision of electrical works, interior design services, interior fitted out works and property development.

The consolidated financial statements relate to the Company and its subsidiaries.

2. Basis of preparation

The condensed interim financial statements for the six months ended 30 June 2026 have been prepared in accordance with Singapore Financial Reporting Standards (International) ("SFRS(I)") 1-34 Interim Financial Reporting issued by the Accounting Standards Council Singapore. The condensed interim 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 change on the Group's financial position and Group's performance since the last audited financial statements for the financial year ended 31 December 2025.

The accounting policies adopted are consistent with those adopted by the Group of the previous financial year which were prepared in accordance with SFRS(I)s.

The condensed interim financial statements are presented in Singapore dollar (S$), which is the Group's functional and presentation currency. All values in the table are rounded to the nearest thousand (S$'000), except when otherwise indicated.

New and amended standards adopted by the Group

A number of amendments to Standards have become applicable for the current reporting period. The adoption of these standards did not have any material effect on the financial performance or position of the Group and the Company.

3. Use of judgements and estimates

The preparation of the condensed interim financial statements in conformity with SFRS(I) requires management to make judgements, 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 that applied to the consolidated financial statements as at and for the financial year ended 31 December 2025.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

3. Use of judgements and estimates (cont'd)

Information about assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next interim period are discussed below:

Calculation of allowance for impairment for financial assets at amortised cost

Management determines the expected credit losses ("ECL") of trade receivables (including retention sums) and contract assets by applying the simplified approach to recognise a loss allowance based on lifetime ECLs at the end of the reporting period. The Group determined the lifetime ECL of trade receivables (including retention sums) and contract assets by performing an ECL assessment for each debtor by considering the effects of the macroeconomic uncertainties, historical loss rate, recent payments, ongoing business relationship, creditworthiness of each debtor and their ability to repay.

As the calculation of loss allowance on trade receivables (including retention sums) and contract assets is subject to assumptions and forecasts, any changes to these estimations will affect the amounts of loss allowance recognised and the carrying amounts of trade receivables (including retention sums) and contract assets.

Contract work

The Group recognises contract revenue over time by reference to the stage of completion of the contract work. The stage of completion is determined by reference to the contract costs incurred to date relative to the estimated total contract costs for the contract.

Significant assumptions are used to estimate the total contract costs (including estimated costs to complete), at the inception of the contract and at the end of each reporting period for the determination of the stage of completion. In making these estimates, management devised a robust process for budgeting contract costs and also relied on past experience and technical knowledge of the contract team.

NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

4. Revenue and segment information

	Group	
	1H2026 (unaudited) S$'000	**1H2025 (unaudited) S$'000**
Recognised over time		
- Revenue from contracts	**19,190**	19,319

Segment information

Management has determined the operating segments based on its services provided. The reportable segments are revenue from fit-out works and property business.

Interior fit-out works focuses mainly on electrical works, interior design services and interior fitted out works.

Property business focuses mainly on property development and investment.

Other segment focuses on investment holding activities.

1H2026	**Interior fit-out works S$'000**	**Property business S$'000**	**Others S$'000**	**Elimination S$'000**	**Total S$'000**
Segment revenue	**19,190**	–	–	–	**19,190**
Segment profit/(loss)	**2,530**	**(56)**	**(189)**	–	**2,285**
Depreciation	**270**	**18**	–	–	**288**
Finance costs	**159**	**58**	–	–	**217**
Interest income	**4**	–	**3**	–	**7**
Segment assets	**38,614**	**9,219**	**8,900**	**(9,364)**	**47,369**
Segment liabilities	**31,610**	**7,819**	**556**	**(5,231)**	**34,754**

1H2025	Interior fit-out works	Property business	Others	Elimination	Total
	S$'000	S$'000	S$'000	S$'000	S$'000
Segment revenue	19,319	–	–	–	19,319
Segment profit/(loss)	1,620	20	334	–	1,974
Depreciation	236	18	–	–	254
Finance costs	236	15	–	–	251
Interest income	7	–	36	–	43
Segment assets	32,476	1,525	9,039	(4,255)	38,785
Segment liabilities	26,894	835	234	(162)	27,801

5. Seasonal Operations

The Group's businesses are not affected by seasonal or cyclical factors during the financial period.

6. Other income

	Group	
	1H2026 (unaudited)	**1H2025 (unaudited)**
	S$'000	**S$'000**
Government grants	**76**	350
Interest income	**7**	43
Insurance claim	**16**	–
Rental income	**45**	38
Sundry income	**66**	43
	210	474

7. Profit before tax

	Group	
	1H2026 (unaudited) S$'000	**1H2025 (unaudited) S$'000**
Profit before tax is arrived at after:		
Charging:		
Bank charges	**22**	42
Depreciation of property, plant and equipment	**92**	76
Depreciation of investment properties	**18**	18
Depreciation of right-of-use assets	**178**	160
Lease expense - short term lease	**75**	302
Legal and professional fees	**235**	304
Staff costs	**2,633**	2,602
Staff welfare	**38**	32

8. Tax expense

	Group	
	1H2026 (unaudited) S$'000	**1H2025 (unaudited) S$'000**
Tax expense attributable to profit is made up of:		
- Current income tax	**400**	287

NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

9. Earnings per share

	Group	
	1H2026 (unaudited) S$'000	**1H2025 (unaudited) S$'000**
Net profit attributable to equity holders of the Company	**1,885**	1,687
Weighted average number of ordinary shares outstanding for basic and diluted per share ('000)	**270,610**	272,000(1)
Earnings per share – Basic and diluted ($ cents)(2)	**0.70**	0.62

(1) Adjusted for the Bonus Issue retrospectively in accordance with SRFS (I) 1-33 Earnings per Share.

(2) The diluted earnings per share are the same as the basic earnings per share as the Group does not have any dilutive instruments.

10. Property, plant and equipment

As at 30 June 2026, the Group's property, plant and equipment amounted to approximately S$10.1 million (31 December 2025: approximately S$5.8 million). The increase was mainly attributable to the acquisition of two properties during 1H2026. The properties comprise of leasehold property located at 2 Venture Drive, #08-18 Visio n Exchange, Singapore 608528 and freehold property located at 2 Sims Close, #01-07 Gemini @ Sims, Singapore 387298.

The property, located at Venture Drive is currently use as the Group's site office, while the property located at Sims Close was acquired with an existing tenancy agreement in place. It is currently leased to a third party until the tenancy expires in November 2026, after which it is intended to be occupied by the Group as its showroom. Accordingly, the property has been classified as property, plant and equipment.

11. Investment properties

	Group		Company	
	30-Jun-2026 (unaudited) S$'000	31-Dec-2025 (audited) S$'000	30-Jun-2026 (unaudited) S$'000	31-Dec-2025 (audited) S$'000
Cost				
At the beginning of the financial period/year	**8,737**	1,837	–	–
Addition	–	6,900	–	–
At the end of the financial period/year	**8,737**	8,737	–	–
Accumulated depreciation			–	–
At the beginning of the financial period/year	**331**	294	–	–
Depreciation charge	**18**	37	–	–
At the end of the financial period/year	**349**	331	–	–
Net carrying value	**8,388**	8,406	–	–

The investment properties comprise of freehold properties located at 2 Sims Close, #03-04 Gemini @ Sims, Singapore 387298 and 186 Tagore Lane, Singapore 787583. The investment property at Sims Close is leased out as an office unit while the property at 186 Tagore Lane is currently vacant and held to earn rental or capital appreciation, or both.

The investment property located at 186 Tagore Lane with carrying amount of approximately S$6.9 million is mortgaged to secure borrowing. The measurement of fair value investment properties is categorised within level 3 of the fair value hierarchy.

12. Right-of-use assets

	Group		Company	
	30-Jun-2026 (unaudited) S$'000	31-Dec-2025 (audited) S$'000	30-Jun-2026 (unaudited) S$'000	31-Dec-2025 (audited) S$'000
Carrying amount				
Leasehold property	**4,031**	4,119	–	–
Motor vehicles	**784**	858	–	–
Copier machines	**113**	129	–	–
	4,928	5,106	–	–

13. Trade and other receivables

	Group		Company	
	30-Jun-2026 (unaudited) S$'000	31-Dec-2025 (audited) S$'000	30-Jun-2026 (unaudited) S$'000	31-Dec-2025 (audited) S$'000
Trade receivables – third parties	**9,832**	4,648	–	–
Less: Allowance for expected credit losses	**(496)**	(496)	–	–
	9,336	4,152	–	–
Retention sums on contracts – third parties	**4,244**	3,982	–	–
Less: Allowance for expected credit losses	**(36)**	(36)	–	–
	4,208	3,946	–	–
Total trade receivables (including retention sums)	**13,544**	8,098	–	–
Advance payment to suppliers	**100**	631	**–**	–
Amount due from subsidiaries	**–**	–	**3,770**	2,504
GST receivables	**384**	600	**7**	6
Deposits	**240**	511	**–**	–
Other receivables	**125**	12	**–**	–
Prepayments	**126**	164	**–**	27
	14,519	10,016	**3,777**	2,537

NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

14. Share capital and treasury shares

	Group				**Company**			
	30-Jun-2026 (unaudited)		**31-Dec-2025 (audited)**		**30-Jun-2026 (unaudited)**		**31-Dec-2025 (audited)**	
	No. of shares ('000)	**S$'000**	**No. of shares ('000)**	**S$'000**	**No. of shares ('000)**	**S$'000**	**No. of shares ('000)**	**S$'000**
Issued and fully paid ordinary shares:								
At beginning of the financial year	**136,000**	**8,481**	136,000	8,481	**136,000**	**8,481**	136,000	8,481
Issuance of new ordinary shares pursuant to the bonus issue	**134,876[a]**	–	–	–	134,876	–	–	–
At end of financial period/year	**270,876**	**8,481**	136,000	8,481	**270,876**	**8,481**	136,000	8,481
Treasury shares:								
At beginning of the financial year	–	–	–	–	–	–	–	–
Purchase of issued shares held as treasury shares pursuant to share buyback mandate[b]	**1,124**	**439**	–	–	**1,124**	**439**	–	–
	1,124	**439**	–	–	**1,124**	**439**	–	–
Total issued shares excluding treasury shares at the end of financial period/year	**269,752**	**8,042**	136,000	8,481	**269,752**	**8,042**	136,000	8,481

14. Share capital and treasury shares (cont'd)

Note:

(a) On 22 June 2026, the Company allotted and issued 134,876,300 ordinary shares pursuant to a bonus issue exercise on the basis of one bonus share credited as fully paid for every one (1) existing ordinary shares held by the shareholders of the Company ("Bonus Issue").

(b) During the financial period, the Company acquired 1,123,700 (31 December 2025: Nil) of its ordinary shares by way of on-market purchase for a total consideration of approximately S$439,000 (31 December 2025: Nil). These shares buyback are presented under treasury shares as a component within equity.

The Company's issued and fully paid-up capital as at 30 June 2026 comprised 270,876,300 (31 December 2025: 136,000,000) ordinary shares, of which 1,123,700 (31 December 2025: Nil) were held by the Company as treasury shares. The number of ordinary shares, excluding treasury shares, was 269,752,600 as at 30 June 2026 (31 December 2025: 136,000,000).

The treasury shares held represent 0.42% (31 December 2025: Nil) of the total number of issued ordinary shares (excluding treasury shares) as at 30 June 2026.

There were no outstanding options, convertibles and subsidiary holdings as at 30 June 2026, 31 December 2025 and 30 June 2025.

The Company's share capital consists of issued ordinary shares of no par value. The holders of ordinary shares are entitled to receive dividends as and when declared by the Company. All ordinary shares carry one vote per share without restrictions.

15. Bank borrowings

	Group		Company	
	30-Jun-2026 (unaudited)	31-Dec-2025 (audited)	30-Jun-2026 (unaudited)	31-Dec-2025 (audited)
Non-current	S$'000	S$'000	S$'000	S$'000
Bank loan I	**3,968**	4,065	–	–
Bank loan II	**3,882**	3,984		
Bank loan III	**5,359**	5,438	–	–
Bank loan IV	**2,206**	–		
	15,415	13,487	–	–
Current				
Bank loan I	**194**	191	–	–
Bank loan II	**192**	183	–	–
Bank loan III	**174**	182	–	–
Bank loan IV	**98**	–	–	–
Trust receipts	**1,845**	–	–	–
	2,503	556	–	–
Total bank borrowings	**17,918**	14,043	–	–

15. Bank borrowings (cont'd)

The bank loan I is secured by way of:

(i) Freehold property at 2 Sims Close, #01-03 & #01-04 Gemini @ Sims, Singapore 387298;
(ii) Personal property under a director who is also shareholder; and
(iii) Personal guarantee by a director who is also shareholder.

The bank loan I is for tenure of 20 years with maturity in February 2043.

The bank loan II is secured by way of:

(i) Leasehold property at 49 Tuas South Link 1, Tuas South Connection, Singapore 636795;
(ii) Keyman insurance policy; and
(iii) Personal guarantee by a director who is also shareholder.

The bank loan II is for tenure of 18 years with maturity in May 2042.

The bank loan III is secured by way of:

(i) Investment property at 186 Tagore Lane, Singapore 787583;
(ii) Personal guarantee by a director who is also shareholder.; and
(iii) Corporate guarantee by the Company and one of the subsidiaries.

The bank loan III is for tenure of 25 years with maturity in December 2050.

The bank loan IV is secured by way of:

(i) Freehold property at 2 Sims Close, #01-07 Gemini @ Sims, Singapore 387298; and
(ii) Corporate guarantee by the Company.

The bank loan IV is for tenure of 20 years with maturity in June 2046.

Trust receipts amounting to $1.8 million (31 December 2025: $Nil) are under the supplier finance arrangements which have been paid to suppliers and recorded as bank borrowings on the statement of financial position. The trust receipts are secured by a personal guarantee by a director.

NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

16. Trade and other payables

	Group		Company	
	30-Jun-2026	31-Dec-2025	30-Jun-2026	31-Dec-2025
	(unaudited)	(audited)	(unaudited)	(audited)
	S$'000	S$'000	S$'000	S$'000
Trade payables (Third parties)	**3,346**	3,369	**–**	–
Retention payables (Third parties)	**3,968**	3,521	**–**	–
	7,314	6,890	**–**	–
Amount due to subsidiary	**–**	–	**477**	162
GST payables	**368**	272	–	–
Other payables	**61**	13	**31**	*
Accrued operating expenses	**4,695**	4,173	**15**	33
	12,438	11,348	**523**	195

The amount due to subsidiary is non-trade in nature, unsecured, interest-free and repayable on demand.

* Amount below S$1,000

17. Dividend

	Group	
	30-Jun-2026	31-Dec-2025
	(unaudited)	(audited)
	S$'000	S$'000
Final tax-exempt dividend of S$0.011029 per share declared and paid in respect of financial year ended 31 December 2025	**1,488**	–
Final tax-exempt dividend of S$0.007353 per share declared and paid in respect of financial year ended 31 December 2024	–	1,000
	1,488	1,000

NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

18. Net assets value ("NAV")

	Group		Company	
	30-Jun-2026 (unaudited)	31-Dec-2025 (audited)	30-Jun-2026 (unaudited)	31-Dec-2025 (audited)
NAV (S$'000)	**12,615**	12,657	**8,336**	8,650
Number of ordinary shares (excluding treasury shares) ('000)	**269,752**	136,000	**269,752**	136,000
NAV per ordinary share (cents)	**4.68**	9.31	**3.09**	6.36

19. Financial instruments

	Group		Company	
	30-Jun-2026 (unaudited)	31-Dec-2025 (audited)	30-Jun-2026 (unaudited)	31-Dec-2025 (audited)
Financial assets	S$'000	S$'000	S$'000	S$'000
Financial assets at amortised cost	**16,600**	15,440	**4,748**	4,708
Financial assets at FVTPL	**467**	467	–	–
	17,067	15,907	**4,748**	4,708
Financial liabilities				
Financial liabilities at amortised cost	**30,587**	25,776	**523**	195

20. Subsequent event

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

OTHER INFORMATION REQUIRED BY CATALIST RULE APPENDIX 7C
FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026

1(a)(i) Details of any changes in the company's share capital arising from rights issue, bonus issue, subdivision, consolidation, share buy-backs, exercise of share options or warrants, conversion of other issues of equity securities, issue of shares for cash or as consideration for acquisition or for any other purpose since the end of the previous period reported on. State the number of shares that may be issued on conversion of all the outstanding convertibles, if any, against the total number of issued shares excluding treasury shares and subsidiary holdings of the issuer, as at the end of the current financial period reported on and as at the end of the corresponding period of the immediately preceding financial year. State also the number of shares held as treasury shares and the number of subsidiary holdings, if any, and the percentage of the aggregate number of treasury shares and subsidiary holdings held against the total number of shares outstanding in a class that is listed as at the end of the current financial period reported on and as at the end of the corresponding period of the immediately preceding financial year.

Please refer to Note 14 – Share capital and treasury shares

1(a)(ii) To show the total number of issued shares excluding treasury shares as at the end of the current financial period and as at the end of the immediately preceding year.

	As at 30 June 2026	As at 31 December 2025 S$
Total number of issued shares excluding treasury shares	269,752,600	136,000,000

1(a)(iii) A statement showing all sales, transfers, cancellation and/or use of treasury shares as at the end of the current financial period reported on.

There was no sale, transfer, cancellation and/or use of treasury shares during the six-month financial period ended 30 June 2026.

1(a)(iv) A statement showing all sales, transfers, cancellation and/or use of subsidiary holdings as at the end of the current financial period reported on.

Not applicable. The Company did not have any subsidiary holdings during and as at the end of the financial year reported on.

2 Whether the figures have been audited or reviewed and in accordance with which auditing standard or practice.

The condensed financial statements for the six months ended 30 June 2026 have not been audited or reviewed by the Company's auditors.

3 Where the figures have been audited or reviewed, the auditors' report (including any qualifications or emphasis of a matter).

The condensed financial statements for six months ended 30 June 2026 have not been audited or reviewed by the Company's auditors.

3A Where the latest financial statements are subject to an adverse opinion, qualified opinion or disclaimer of opinion

(a) Updates on the efforts taken to resolve each outstanding audit issue.
(b) Confirmation from the Board that the impact of all outstanding audit issues on the financial statements have been adequately disclosed.

This is not required for any audit issue that is a material uncertainty relating to going concern.

Not applicable.

4 Whether the same accounting policies and methods of computation as in the issuer's most recent audited annual financial statements have been applied

Refer to Note 2 – Basis of preparation.

5 If there are any changes in the accounting policies and methods of computation, including any required by an accounting standard, what has changed, as well as the reasons for, and the effect of, the change

Refer to Note 2 – Basis of preparation.

6 A review of the performance of the group, to the extent necessary for a reasonable understanding of the group's business. It must include a discussion of the following:- (a) any significant factors that affected the turnover, costs, and earnings of the group for the current financial period reported on, including (where applicable) seasonal or cyclical factors; and (b) any material factors that affected the cash flow, working capital, assets or liabilities of the Group during the financial period reported on.

Review of performance of the Group

<u>Revenue</u>

The Group's revenue remained relatively stable at S$19.2 million in 1H2026 compared to S$19.3 million in 1H2025, recording only a marginal decrease of S$129,000 or 0.7%. The slight decrease was mainly attributable to the timing of project progress and revenue recognised during the financial period.

<u>Cost of sales</u>

The Group's cost of sales decreased by S$600,000 or 3.8% from S$15.8 million in 1H2025 to S$15.2 million in 1H2026. The decrease was mainly due to the lower subcontracting costs and improved cost management on project-related expenses during the financial period.

Review of performance of the Group (cont'd)

Gross profit and gross profit margin

Our gross profit increased by S$471,000 or 13.3% from S$3.5 million in 1H2025 to S$4.0 million in 1H2026. Gross profit margin increased from 18.4% in 1H2025 to 20.9% in 1H2026, mainly due to improved cost management during the financial period.

Other income

The Group's other income decreased by S$264,000 or 55.7% from S$474,000 in 1H2025 to S$210,000 in 1H2026. The decrease was mainly due to (i) absence of the Monetary Authority of Singapore ("MAS") Grant for Equity Market Singapore ("GEMS") scheme of approximately S$298,000 in connection with the Company's listing; and (ii) lower interest income of approximately S$36,000 as a result of lower bank balances.

Administrative expenses

The Group's administrative expenses decreased marginally by S$70,000 or 3.9% from S$1.8 million in 1H2025 to S$1.7 million in 1H2026. The decrease was not significant and remained consistent with the Group's normal operating activities.

Finance costs
The Group's finance costs decreased by S$34,000 or 13.5% from S$251,000 in 1H2025 to S$217,000 in 1H2026. The decrease was mainly due to the early settlement of one of the Group's bank borrowing during 2H2025, which reduced the interest expenses during the current financial period. This was partially offset by interest incurred on a new bank borrowing drawn down on 18 June 2026 for the acquisition of a property. As the loan was only drawn down towards the end of the reporting period, the related interest expense in 1H2026 was minimal.

Tax expense

The Group's tax expense increased by S$113,000 or 39.4% from S$287,000 in 1H2025 to S$400,000 in 1H2026. The increase is mainly due to the higher estimated chargeable income in 1H2026.

Net profit

As a result of the above, the Group's net profit attributable to the equity holders of the Company increase by S$198,000 or 11.7% from approximately S$1.7 million in 1H2025 to approximately S$1.9 million in 1H2026.

Review of the Group's financial position

Non-current assets

Non-current assets increased by S$4.1 million or 20.4% from approximately S$19.8 million as at 31 December 2025 to approximately S$23.9 million as at 30 June 2026. The increase was mainly due to the acquisition of two properties located at Venture Drive and Gemini @ Sims for an aggregate consideration of S$4.3 million, which resulted in an increase in property, plant and equipment. The increase was partially offset by the depreciation charges of approximately S$92,000 in respect of property, plant and equipment, approximately S$178,000 in respect of right-of-use assets and approximately S$18,000 in respect of investment property during the financial period.

Review of the Group's financial position (cont'd)

Current assets

Current assets decreased by S$1.1 million or 4.5% from approximately S$24.6 million as at 31 December 2025 to approximately S$23.5 million as at 30 June 2026. The decrease was mainly due to (i) decrease in cash and cash equivalents of approximately S$4.1 million, refer to the review of the Group's statement of cash flows for details; (ii) decrease in contract assets of approximately S$1.4 million due to the billing of completed works upon the achievement of contractual payment milestones during the financial period, resulting in the reclassification of the related balances to trade receivables; partially offset with (iii) increase in trade receivables of approximately S$4.5 million as a result of higher billings for works completed in 1H2026, and a decrease in advance payment to suppliers of approximately S$531,000 following utilisation of the advances for project-related costs.

Non-current liabilities

Non-current liabilities increased by S$1.9 million or 13.3% from approximately S$14.0 million as at 31 December 2025 to approximately S$15.9 million as at 30 June 2026. The increase was mainly due to the increase in bank borrowings for the purchase of property located at 2 Sims Close.

Current liabilities

Current liabilities increased by S$1.1 million or 6.3% from approximately S$17.7 million as at 31 December 2025 to approximately S$18.8 million as at 30 June 2026. The increase was mainly due to the (i) increase in bank borrowings mainly attributable to the drawdown of trust receipts of approximately of S$1.8 million for project financing and the current portion of the of the bank borrowings of approximately S$98,000 for the purchase of property located at 2 Sims Close; (ii) increase in trade and other payables of approximately S$1.1 million resulting from the completion of works reaching certain contractual milestones, partially offset with the (iii) decrease in contract liabilities of approximately S$1.9 million was mainly due to the recognition of revenue during the financial period as the Group achieved the contractual performance milestones on its ongoing projects.

Total equity

Total equity decreased by S$42,000 or 0.3% from approximately S$12.7 million as at 31 December 2025 to approximately S$12.6 million as at 30 June 2026. The decrease was mainly due to the net profits for the financial period offset against the dividend payout and purchase of treasury shares of S$439,000 during the financial period.

Review of the Group's cash flows

The Group reported a net decrease of approximately of S$4.1 million in cash and cash equivalents mainly due to the net cash used in operating activities, investing activities and financing activities.

Review of the Group's statement of cash flows (cont'd)

The Group recorded operating cash flows before working capital changes of approximately S$2.8 million. Net cash change in working capital amounted to approximately of S$3.9 million was mainly due to: (i) increase in trade and other receivables of approximately S$4.5 million due to increase in trade receivables arising from billings issued upon the achievement of payment milestones; (ii) decrease in contract liabilities by approximately S$1.9 million, arising mainly due to the recognition of revenue during the financial period as the Group achieved contractual performance milestones on its ongoing project; partially offset by (iii) decrease in contract assets by approximately S$1.4 million due to the billing of works upon the achievement of contractual payment milestones during the financial period, resulting in the reclassification of the related balances to trade receivables; (iv) increase in trade and other payables approximately S$1.1 million, due to due to the increase of retention payables and accruals of construction costs, arising from the completion of works to contractual milestones during the financial period. The Group also paid income tax of S$362,000. As a result, the Group incurred net cash used in operating activities of S$1.5 million in 1H2026.

The Group's net cash used in investing activities amounting to approximately of S$2.0 million was mainly due to the purchase of property located at Vision Exchange intended for use as the Group's site office and partial payment for property located at 2 Sims Close was acquired for use as a showroom.

The Group's net cash used in financing activities amounted to approximately S$631,000 was mainly due to the payment to dividend of approximately of S$1.5 million, repayment of bank borrowings and trust receipts amounting to approximately of S$1.6 million, purchase of treasury shares of approximately S$439,000 and payment of interest expenses of approximately of S$217,000. This was partially offset by proceeds from the drawdown of trust receipts of approximately S$3.2 million.

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

No forecast or prospect statement was previously issued.

8 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.

Looking ahead, the Building and Construction Authority Singapore ("BCA") projects total construction demand in Singapore remain steady at between S$47 billion and S$53 billion in 2026, before averaging between S$39 billion and S$46 billion per year from 2027 to 2030, with public sector leading the demand[(1)]. In view of this outlook, Attika remains well-positioned to capitalise on this trend, particularly in niche segments such as data centres and public infrastructure related projects, and will continue to proactively tender for projects with reasonable profit to strengthen its order book and support sustainable growth.

The Group has secured additional interior fit-out contracts with an aggregate value of approximately S$13.8 million, with completion expected by 2027. These includes interior fit-out works for Jurong Town Corporation, Tuas Port Cargo Inspection Centre, hospital and corporate office. The new contracts are expected to contribute progressively to the Group's financial performance over the next two years.

---

[1] Source: "Public Sector Construction Demand to Support the Sector's Recovery" extracted from BCA
Steady construction demand in 2026 as Singapore steps up support for Built Environment firms through collaboration and innovation | Building and Construction Authority

The Group has engaged a supplier for the deployment of AI robotics at one of its project sites. Deployment is expected to commence by the end of this year and is anticipated to enhance operational efficiency, improve productivity, and strengthen the Group's technological capabilities.

With regards to the Group's property business, the Group is committed to accelerating the development of the new growth pillar as part of its broader strategic expansion.

9 If a decision regarding dividend has been made: -

(a) Whether an interim (final) dividend has been declared (recommended)

No.

(b) Amount per share in cents and previous corresponding period in cents
No dividend has been declared.

(c) Whether the dividend is before tax, net of tax or tax exempt. If before tax or net of tax, state the tax rate and the country where the dividend is derived. (If the dividend is not taxable in the hands of shareholders, this must be stated)

Not applicable.

(d) The date the dividend is payable

Not applicable.

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

Not applicable.

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

No dividend has been declared or recommended for 1H2026 as the Group wishes to conserve its cash for operational needs and investments.

11 If the Group has obtained a general mandate from shareholders for interested persons transactions ("IPT"), the aggregate value of such transactions as required under Rule 920(1)(a)(ii) of the Catalist Rules. If no IPT mandate has been obtained, a statement to that effect.

The Group did not obtain any general mandate from shareholders in respect of any interested person transaction

There were no interested person transactions of $100,000 or more in 1H2026.

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

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

13 Disclosure Pursuant to Catalist Rule 706A

On 6 March 2026, the Company through its wholly-owned subsidiary, Attika Properties Pte. Ltd., incorporated a wholly-owned subsidiary, under the name of Gemini Property Pte. Ltd. ("Gemini Property") with an issued and paid-up capital of S$10,000 comprising 10,000 shares. The issued and paid-up capital for Gemini Property was funded through internal resources.

Save as disclosed above, there were no other changes to the Company's and the Group's shareholdings percentage in its respective subsidiaries nor incorporation of any other new companies or associated company by the Company or any of the Group's entities during 1H2026.

14 Use of Proceeds

The Company received gross proceeds of S$4.6 million from the initial placement offering ("IPO"). As at the date of this announcement, the status on the utilisation of the IPO net proceeds is as follows:

	Balance brought forward from 31 March 2026	**Amount utilised as at the date of this announcement**	**Balance as at the date of this announcement**
	$'000	**$'000**	**$'000**
Acquisition of new equipment, plant and other machinery	100	–	100
General working capital[(1)]	80	(80)	–
Property business	521	(132)	389
Total	**701**	**(212)**	**489**

Note:

(1) The amount utilised for general working capital purposes as at the date of this announcement were mainly for professional fees and directors' fees.

The utilisation of the IPO net proceeds is in line with the intended use as set out in the Circular dated 11 April 2025.

15. Negative confirmation pursuant to Rule 705(5)

We, Tan Buan Joo and Tang Kim Foo, hereby confirm on behalf of the board of Directors that, to the best of the Directors' knowledge, nothing has come to the attention of the board of Directors which may render the unaudited consolidated financial statements of the Group for 1H2026 to be false or misleading in any material aspect.

By Order of the Board

Tan Buan Joo
Managing Director and Executive Chairman
13 August 2026