

Amcorp Global Limited and its Subsidiaries

(*Incorporated in Singapore. Registration Number: 201230851R*)

Condensed Interim Financial Statements
For the Six Months Period Ended 30 September 2026

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Amcorp Global Limited and its Subsidiaries

A. Condensed Interim Consolidated Statement of Comprehensive Income
For the six months ended 30 September 2026

	Note	Group Six months ended 30 September 2026 $'000	2025 $'000	Change %
Revenue	5	**1,937**	2,951	(34.4)
Cost of sales		**(1,331)**	(2,247)	(40.8)
Gross profit		**606**	704	(13.9)
Other operating income	7	**918**	887	3.5
Selling and distribution costs		**(7)**	(14)	(50.0)
Administrative expenses		**(1,703)**	(1,666)	2.2
Other operating expenses		**(9)**	(64)	(85.9)
Finance costs		**(241)**	(325)	(25.8)
Share of result of a joint venture		**(8)**	(14)	(42.9)
Share of results of associates		**(122)**	(254)	(52.0)
Loss before tax	8	**(566)**	(746)	(24.1)
Income tax expense	9	**(148)**	(182)	(18.7)
Loss for the period		**(714)**	(928)	(23.1)
Other comprehensive loss:				
Items that are or may be reclassified subsequently to profit or loss:				
Currency translation differences arising from consolidation		**(410)**	205	N.M.
Items that will not be reclassified subsequently to profit or loss:				
Currency translation differences arising from consolidation		**31**	62	(50.0)
Total comprehensive loss for the period		**(1,093)**	(661)	65.4
Loss attributable to:				
Equity holders of the Company		**(739)**	(921)	(19.8)
Non-controlling interests		**25**	(7)	N.M.
		(714)	(928)	(23.1)

N.M.*: Not meaningful*

The accompanying notes form an integral part of the condensed interim financial statements.

Amcorp Global Limited and its Subsidiaries

A. Condensed Interim Consolidated Statement of Comprehensive Income
For the six months ended 30 September 2026

	Note	Group Six months ended 30 September 2026 **$'000**	2025 $'000	Change **%**
Total comprehensive loss attributable to:				
Equity holders of the Company		**(1,149)**	**(716)**	60.5
Non-controlling interests		**56**	**55**	1.8
		(1,093)	**(661)**	65.4
Loss per share attributable to equity holders of the Company				
Basic and diluted loss per share (cents)	10	**(0.17)**	**(0.21)**	(19.0)

N.M.*: Not meaningful*

The accompanying notes form an integral part of the condensed interim financial statements.

Amcorp Global Limited and its Subsidiaries

B. Condensed Interim Balance Sheets
As at 30 September 2026

	Note	Group		Company	
		30 September 2026	31 March 2026	**30 September 2026**	31 March 2026
		$'000	$'000	**$'000**	$'000
ASSETS					
Non-current assets					
Property, plant and equipment		**657**	261	**657**	260
Investment in subsidiaries		**–**	–	**15,311**	14,276
Investment in associates		**5,355**	5,371	**–**	–
Investment in a joint venture		**9,034**	8,007	**–**	–
Deferred tax assets		**14**	14	**–**	–
Total non-current assets		**15,060**	13,653	**15,968**	14,536
Current assets					
Development expenditures		**2,802**	1,489		
Contract assets		**–**	381	**–**	–
Completed properties and land held for sale		**43,744**	44,047	**–**	–
Trade receivables		**291**	775	**–**	–
Other receivables		**376**	364	**33,905**	37,392
Deposits, cash and bank balances	13	**36,090**	39,365	**15,023**	13,339
Total current assets		**83,303**	86,421	**48,928**	50,731
TOTAL ASSETS		**98,363**	100,074	**64,896**	65,267
LIABILITIES AND EQUITY					
Equity					
Share capital	14	**142,351**	142,301	**142,351**	142,301
Other reserves		**(6,623)**	(6,213)	**–**	–
Accumulated losses		**(68,951)**	(68,212)	**(79,053)**	(78,299)
Equity attributable to equity holders of the Company		**66,777**	67,876	**63,298**	64,002
Non-controlling interests		**1,345**	1,289	**–**	–
TOTAL EQUITY		**68,122**	69,165	**63,298**	64,002
Non-current liabilities					
Bank borrowing	15	**20,000**	20,000	**–**	–
Lease liabilities		**547**	145	**547**	145
Total non-current liabilities		**20,547**	20,145	**547**	145

The accompanying notes form an integral part of the condensed interim financial statements.

B. Condensed Interim Balance Sheets
As at 30 September 2026

	Group		Company	
	30 September 2026 $'000	31 March 2026 $'000	**30 September 2026 $'000**	31 March 2026 $'000
Current liabilities				
Trade payables	**2,062**	2,802	–	–
Other liabilities	**6,249**	6,430	**936**	1,014
Contract liabilities	**1,244**	1,187	–	–
Lease liabilities	**115**	106	**115**	106
Income tax payables	**24**	239	–	–
Total current liabilities	**9,694**	10,764	**1,051**	1,120
TOTAL LIABILITIES	**30,241**	30,909	**1,598**	1,265
TOTAL EQUITY AND LIABILITIES	**98,363**	100,074	**64,896**	65,267

The accompanying notes form an integral part of the condensed interim financial statements.

Amcorp Global Limited and its Subsidiaries

C. Condensed Interim Statements of Changes in Equity
For the six months ended 30 September 2026

	Note	Share capital $'000	Other reserves $'000	Accumulated losses $'000	Equity attributable to equity holders of the Company $'000	Non-controlling interests $'000	Total equity $'000
Group							
Balance as at 1 April 2026		142,301	(6,213)	(68,212)	67,876	1,289	69,165
Loss for the period		–	–	(739)	(739)	25	(714)
Other comprehensive (loss)/income for the period							
- Currency translation difference arising from consolidation		–	(410)	–	(410)	31	(379)
Total comprehensive (loss)/income for the period		–	(410)	(739)	(1,149)	56	(1,093)
Contributions by owners							
Issuance of ordinary shares pursuant to employee share award scheme	14	50	–	–	50	–	50
Balance as at 30 September 2026		**142,351**	**(6,623)**	**(68,951)**	**66,777**	**1,345**	**68,122**
Balance as at 1 April 2025		142,301	(7,399)	(67,187)	67,715	253	67,968
Loss for the period		–	–	(921)	(921)	(7)	(928)
Other comprehensive income for the period							
- Currency translation difference arising from consolidation		–	205	–	205	62	267
Total comprehensive income/(loss) for the period		–	205	(921)	(716)	55	(661)
Repayment of equity loan to non-controlling interests		–	–	–	–	(377)	(377)
Balance as at 30 September 2025		142,301	(7,194)	(68,108)	66,999	(69)	66,930

The accompanying notes form an integral part of the condensed interim financial statements.

C. Condensed Interim Statements of Changes in Equity
For the six months ended 30 September 2026

	Note	Share capital $'000	Accumulated losses $'000	Total equity $'000
Company				
Balance as at 1 April 2026		142,301	(78,299)	64,002
Loss for the period, representing total comprehensive loss for the period		–	(754)	(754)
Contributions by owners				
Issuance of ordinary shares pursuant to employee share award scheme	14	50	–	50
Balance as at 30 September 2026		**142,351**	**(79,053)**	**63,298**
Balance as at 1 April 2025		142,301	(74,583)	67,718
Loss for the period, representing total comprehensive loss for the period		–	(851)	(851)
Balance as at 30 September 2025		142,301	(75,434)	66,867

The accompanying notes form an integral part of the condensed interim financial statements.

D. Condensed Interim Consolidated Statement of Cash Flows
For the six months ended 30 September 2026

	Group Six months ended 30 September	
	2026	2025
	$'000	$'000
Cash flows from operating activities		
Loss before tax for the period	**(566)**	(746)
Adjustments for:		
Share of results of associates	**122**	254
Share of result of a joint venture	**8**	14
Reversal of impairment loss on amount due from an associate	**–**	(80)
Completed properties written down	**–**	47
Depreciation of property, plant and equipment	**77**	77
Interest income	**(406)**	(182)
Interest expenses	**241**	325
Share based compensation	**50**	–
Currency translation adjustments	**238**	17
Operating cash flows before changes in working capital	**(236)**	(274)
Changes in working capital:		
Trade receivables	**474**	(7,186)
Other receivables	**(7)**	213
Contract assets	**381**	19,344
Development expenditures	**(1,569)**	140
Completed properties and land held for sale	**–**	913
Trade payables	**(728)**	(17)
Other payables	**(124)**	(684)
Contract liabilities	**57**	(210)
Cash flows (used in)/generated from operations	**(1,752)**	12,239
Income tax paid	**(356)**	(32)
Net cash flows (used in)/generated from operating activities	**(2,108)**	12,207
Cash flows from investing activities		
Additional investment in joint venture	**(1,035)**	–
Amount due from associates	**(106)**	(236)
Interest received	**397**	175
Net cash flows used in investing activities	**(744)**	(61)
Cash flows from financing activities		
Interest paid	**(235)**	(347)
Repayment of lease liabilities	**(62)**	(55)
Repayment of equity loan to non-controlling interests	**–**	(377)
Net cash flows used in financing activities	**(297)**	(779)

The accompanying notes form an integral part of the condensed interim financial statements.

D. Condensed Interim Consolidated Statement of Cash Flows For the six months ended 30 September 2026

	Group Six months ended 30 September	
	2026	2025
	$'000	$'000
Net (decrease)/increase in cash and cash equivalents	**(3,149)**	11,367
Cash and cash equivalents at the beginning of the period	**38,863**	20,163
Effect of foreign exchange rate changes on cash and cash equivalents	**(126)**	149
Cash and cash equivalents at the end of the period	**35,588**	31,679

For purposes of the consolidated statement of cash flows, cash and cash equivalents comprise the following at the end of the reporting period:

	Group Six months ended 30 September	
	2026	2025
	$'000	$'000
Cash at banks	**6,840**	22,942
Fixed deposits	**29,171**	6,445
Project accounts (Note 1)		
Cash at banks	**79**	2,793
Total deposits, cash and bank balance per balance sheet	**36,090**	32,180
Less: Placement of pledged deposit	**(502)**	(501)
Total cash and cash equivalents per statement of cash flows	**35,588**	31,679

Note 1: Project accounts are subject to restrictions under the Housing Developers (Project Account) Rules (1997 Ed) in Singapore and Section 7A of the Housing Development (Control and Licensing) Act, 1966 in Malaysia. Withdrawals from these project accounts are restricted to payments for expenditure incurred until the completion of the Group's development projects.

The accompanying notes form an integral part of the condensed interim financial statements.

E. Notes to the Condensed Interim Financial Statements

1. Corporate information

The Company (Registration No. 201230851R) is incorporated in Singapore with its principal place of business and registered office at 11 Sam Leong Road, #03-06 TRIO, Singapore 207903. The Company is listed on the Singapore Exchange Securities Trading Limited ("SGX-ST").

The principal activity of the Company is that of investment holding and provision of corporate services to the subsidiaries. The principal activities of the subsidiaries are those relating to investment holding and real estate development.

2. Basis of preparation

The condensed interim financial statements of the Company and its subsidiaries (collectively the "Group") for the six months ended 30 September 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 changes in the Group's financial position and performance of the Group since the last annual financial statements for the year ended 31 March 2026.

The condensed interim financial statements are presented in Singapore Dollar ("$"), which is the Company's functional currency. All financial information presented in Singapore dollar are rounded to the nearest thousand ($'000), unless otherwise indicated.

The accounting policies adopted are consistent with those of the previous financial year which were prepared in accordance with SFRS(I)s, except for the adoption of new and amended standards as set out in Note 2.1.

2.1 New and amended standards adopted by the Group

The Group has applied various new accounting standards and interpretations of accounting standards for the first time for the annual period beginning on 1 April 2026. The application of these standards and interpretations did not have a material effect on the condensed interim financial statements.

2.2 Use of judgements and estimates

In preparing the financial statements, management has made 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 judgement made by management in applying the Group's accounting policies and the key sources of estimation uncertainty are the same as those that applied to the consolidated financial statements as at and for the year ended 31 March 2026.

Areas involving assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities, are disclosed as below:

(a) Revenue from sales of development properties
(b) Development expenditures/completed properties and land held for sale
(c) Impairment of investment in associates and subsidiaries
(d) Calculation of allowance for impairment loss for financial assets at amortised cost

E. Notes to the Condensed Interim Financial Statements

3. Seasonal operations

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

4. Segment information

The Group's business activities are primarily derived from revenues and expenses related to property division.

No segment information is disclosed for the Group's property division for the six months period ended 30 September 2026 and 2025, as the Group operates only within this single reportable segment.

Geographical information:

Segment revenue is analysed based on the location of customers.

Six months ended 30 September

	Sales of properties	
	2026	2025
	$'000	$'000
Malaysia	**1,937**	2,588
Vietnam	–	363
	1,937	2,951

5. Revenue

Information about major customers:

The Group does not have any single major customer that contributes 10% or more to the Group's revenue.

The Group derives its revenue in the following major product lines.

Six months ended 30 September

	Group	
	2026	2025
	$'000	$'000
Sales of properties	**1,937**	2,951

E. Notes to the Condensed Interim Financial Statements

5. Revenue (cont'd)

The following table provides a disaggregation disclosure of the Group's revenue by timing of revenue recognition.

Six months ended 30 September

	Sales of properties	
	2026	2025
Timing of revenue recognition	**$'000**	$'000
At a point in time		
- Development properties	–	363
Over time		
- Development expenditures	**1,937**	2,588
	1,937	2,951

6. Financial assets and financial liabilities

The table below sets out the financial instruments at the end of the reporting period:

	Group		Company	
	30 September 2026	31 March 2026	**30 September 2026**	31 March 2026
	$'000	$'000	**$'000**	$'000
Financial assets measured at amortised cost:				
Trade receivables	**291**	775	–	–
Other receivables	**302**	288	**33,864**	37,350
Deposits, cash and bank balances	**36,090**	39,365	**15,023**	13,339
Total financial assets measured at amortised cost	**36,683**	40,428	**48,887**	50,689
Financial assets measured at cost:				
Amount due from associates	**8,216**	8,112	–	–
Amount due from subsidiaries	–	–	**6,679**	5,644
Total financial assets measured at cost	**8,216**	8,112	**6,679**	5,644
Financial liabilities measured at amortised cost:				
Bank borrowing	**20,000**	20,000	–	–
Trade payables	**2,062**	2,802	–	–
Other liabilities	**6,230**	6,411	**936**	1,014
Lease liabilities	**662**	251	**662**	251
Total financial liabilities measured at amortised cost	**28,954**	29,464	**1,598**	1,265

E. Notes to the Condensed Interim Financial Statements

7. Other operating income

	Group Six months ended 30 September	
	2026	2025
	$'000	$'000
Interest income	**406**	182
Rental income	**453**	471
Management fee income	**18**	18
Over accrual of construction costs	**30**	107
Reversal of impairment loss on amount due from an associate	**–**	80
Government grants – wage subsidies	**2**	2
Others	**9**	27
	918	887

8. Loss before tax

	Group Six months ended 30 September	
	2026	2025
	$'000	$'000
Foreign currency exchange loss	**11**	17
Completed properties written down	**–**	47
Depreciation of property, plant and equipment	**77**	77

9. Income tax expense

	Group Six months ended 30 September	
	2026	2025
	$'000	$'000
Current income tax	**148**	160
Deferred tax expense	**–**	26
	148	186
- Over provision in prior years	**–**	(4)
Income tax expense recognised in profit or loss	**148**	182

Singapore income tax is calculated at 17% (30 September 2025: 17%) of the estimated assessable income for the period. Taxation for other jurisdictions is calculated at the rates prevailing in the relevant jurisdictions.

E. Notes to the Condensed Interim Financial Statements

10. Loss per share

The following tables reflect the loss and share data used in the computation of basic and diluted loss per share:

	Group Six months ended 30 September	
	2026	2025
Loss for the period attributable to equity holders of the Company ($'000)	**(739)**	(921)
Weighted average number of ordinary shares for basic and diluted loss per share computation ('000)	**447,708**	447,402
Basic and diluted loss per share (cents)	**(0.17)**	(0.21)

The basic loss per share is calculated by dividing the loss for the period attributable to equity holders of the Company by the weighted average number of ordinary shares outstanding during the financial period. There are no dilutive potential ordinary shares outstanding during the period.

11. Related party transactions

The following transactions took place between the Group and its related parties, who are not members of the Group during the financial period on terms agreed by the parties concerned:

(a) Related companies

	Group Six months ended 30 September	
	2026	2025
	$'000	$'000
Capital contribution for joint development project	**1,853**	–
Subscription for equity interest in a joint venture	**1,035**	–
Management fee expenses	**(89)**	(87)
Interest income	**79**	69
Travelling expense	**(15)**	(14)
Insurance expense	–	(4)

(b) Associates

Management fee income	**18**	18
Interest income	**2**	5
Payment of lease liability	**(46)**	(41)

E. Notes to the Condensed Interim Financial Statements

12. Fair value measurements

The Group and the Company classify fair value measurement using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels:

(i) Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities;
(ii) Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly (i.e. derived from prices); and
(iii) Level 3 - Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The Group and the Company do not have assets and liabilities that are measured at fair value at the end of the reporting period.

Fair value of financial instruments by classes that are not carried at fair value and whose carrying amounts are reasonable approximation of fair value

The carrying amounts of these financial assets and financial liabilities (excluding lease liabilities) are reasonable approximation of fair values, either due to their short-term nature or that they are floating rate instruments that are re-priced to market interest rates on or near the end of the reporting period and where the effect of discounting is immaterial.

Amounts due from associates and subsidiaries do not have fixed repayment terms and fair values are not determinable with sufficient reliability as the timing of future cash flows cannot be estimated reliably. Accordingly, these loans are carried at cost.

13. Deposits, cash and bank balances

	Group	
	30 September 2026 $'000	31 March 2026 $'000
Cash at banks	**6,840**	7,482
Deposits with banks	**29,171**	29,102
Project accounts		
- Cash at banks	**79**	2,781
As reported in the balance sheet	**36,090**	39,365
Less: Pledged deposits	**(502)**	(502)
As reported in consolidated statement of cash flows	**35,588**	38,863

	Company	
	30 September 2026 $'000	31 March 2026 $'000
Deposits with banks	**14,222**	12,635
Cash at banks	**801**	704
	15,023	13,339

E. Notes to the Condensed Interim Financial Statements

14. Share capital

	Group and Company			
	Number of ordinary shares ('000)		$'000	
	30 September 2026	31 March 2026	**30 September 2026**	31 March 2026
Issued and paid up				
At beginning of the year	**447,402**	447,402	**142,301**	142,301
Issuance of ordinary shares under employee share award scheme	**500**	–	**50**	–
At end of the period/year	**447,902**	447,402	**142,351**	142,301

Fully paid ordinary shares, which have no par value, carry one vote per share and carry a right to dividends as and when declared by the Company.

On 11 June 2026, the Company issued 500,000 new ordinary shares at an issue price of $0.10 per share under the Amcorp Global Employee Share Award Scheme 2022.

There were also no outstanding share options, treasury shares and subsidiary holdings as at 30 September 2026 and 31 March 2026.

15. Bank borrowing

	Group	
	30 September 2026 $'000	31 March 2026 $'000
Secured		
Non-current		
Term loan	**20,000**	20,000

As at 30 September 2026, the bank borrowing is secured by way of corporate guarantee from the Company and legal mortgage over the Group's completed properties and land held for sale of $27,431,000 (31 March 2026: $27,431,000).

E. Notes to the Condensed Interim Financial Statements

16. Net asset value

	Group		Company	
	30 September 2026	31 March 2026	**30 September 2026**	31 March 2026
	cents	cents	**cents**	cents
Net asset value* per ordinary share based on the total number of issued shares as at the end of the period/year	14.9	15.2	14.1	14.3

* Net asset value does not include non-controlling interests.

17. Subsequent events

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

F. Other Information Required by Listing Rule Appendix 7.2

1. Review

The condensed interim financial statements which comprise the condensed interim balance sheets of the Group and the Company as at 30 September 2026, the condensed interim statements of changes in equity of the Group and the Company and the condensed interim consolidated statement of comprehensive income and consolidated statement of cash flows of the Group for the six months then ended, and explanatory notes have not been audited or reviewed.

2. Review of performance of the Group

Condensed Interim Consolidated Statement of Comprehensive Income

First Half-year ended 30 September 2026 (1H FY2027) against First Half-year ended 30 September 2025 (1H FY2026)

For 1H FY2027, revenue decreased by $1.0 million (34.4%), due mainly to lower revenue from sales of the SibuJaya commercial project in Sarawak, following the completion of an earlier phase (Block 4) which received its Occupation Permit in April 2026. A new phase was launched for sale, with development works commencing during the period. In addition, no land sales were recorded in Vietnam, compared with two plots sold in the corresponding period last year.

The gross margin improved from 23.9% in 1H FY2026 to 31.3% in 1H FY2027, due mainly to revenue recognised from the remaining three units of Block 4 of the SibuJaya commercial project, which generated higher profit margins.

Other operating expenses decreased by $0.06 million (85.9%) due mainly to the absence of a write-down relating to two office units in Australia, which were disposed of in 1H FY2026.

Finance costs decreased by $0.08 million (25.8%) due mainly to the lower interest rates on the bank borrowing.

Share of loss from associates decreased by $0.1 million (52.0%), due mainly to lower finance costs incurred by the associates following a decline in interest rates on their bank borrowings.

As a result, the Group recorded a loss before tax of $0.6 million in 1H FY2027 compared to a loss before tax of $0.7 million in 1H FY2026.

Overall, the Group registered a loss after tax of $0.7 million in 1H FY2027 compared to a loss after tax of $0.9 million in 1H FY2026.

Condensed Interim Balance Sheets

Investment in joint venture increased by $1.0 million due mainly to additional capital contributions made during the period to fund redevelopment costs at 126-134 Baker Street.

Trade receivables decreased by $0.5 million, due mainly to the collection of outstanding sales proceeds from an earlier phase of the SibuJaya project (Block 4), which was completed in April 2026.

Development expenditures increased by $1.3 million due mainly to costs incurred following the commencement of development works for the new phase of the SibuJaya project during the period.

Cash and bank balances decreased by $3.3 million due mainly to payments for construction costs and capital contributions to the joint venture to fund the redevelopment of 126-134 Baker Street. Further details of the decrease in cash and bank balances are provided in the commentary on the Statement of Cash Flows.

F. Other Information Required by Listing Rule Appendix 7.2

2. Review of performance of the Group (cont'd)

Condensed Interim Balance Sheets (cont'd)

Trade payables decreased by $0.7 million due mainly to payments made to settle the remaining construction costs relating to the 35 Gilstead project during the period.

Condensed Interim Consolidated Statement of Cash Flows

Operating activities
Net cash outflow from operating activities of $2.1 million in 1H FY2027 was due mainly to construction and infrastructure costs incurred for the new phase of the SibuJaya project following the commencement of development works during the period, as well as payments to settle the remaining construction costs relating to the 35 Gilstead project.

Investing activities
Net cash outflows of $0.7 million from investing activities in 1H FY2027 were due mainly to additional capital contributions to the joint venture to fund redevelopment costs at 126-134 Baker Street during the period.

As a result, there was a net decrease in cash and cash equivalents of $3.1 million, thereby bringing the total cash and cash equivalents amount to $35.6 million as at 30 September 2026.

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

There was no forecast or prospect statement 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

In Singapore, the Group remains focused on optimising occupancy levels and enhancing rental income from its portfolio of commercial properties, comprising the strata-titled commercial units at 183 Longhaus, held through its wholly owned subsidiary, and the commercial properties at TRIO and Hexacube, held through its associates. These efforts are aimed at preserving asset value and strengthening recurring rental income while the Group continues to pursue opportunities for the sale of these properties.

In Malaysia, development works for the new phase of the SibuJaya project in Sarawak, comprising 50 commercial shophouse units (Block 21), are progressing in accordance with schedule, with sales in line with budget. The Occupation Permit is expected to be obtained in the second half of 2027.

In the United Kingdom, redevelopment works at 126-134 Baker Street in London are underway, with completion targeted for the third quarter of 2027. The redevelopment encompasses the conversion of the first floor into residential use and the addition of a fifth floor, increasing the total number of residential units from 11 to 16. Marketing activities are expected to commence in 2027, ahead of the project's scheduled completion.

F. Other Information Required by Listing Rule Appendix 7.2

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 (cont'd)

Looking ahead, the Group will continue to focus on the timely completion of its ongoing development projects, optimising returns from its existing property portfolio and pursuing strategic divestments to unlock capital. At the same time, the Group is actively exploring new investment opportunities and strategic partnerships, with a view to broadening its investment portfolio and creating sustainable long-term value for shareholders.

5. Dividend

(a) Current financial period reported on

Any dividend declared/recommended for the current financial period reported on? No

(b) Corresponding period of the immediately preceding financial year

Any dividend declared/recommended for the corresponding period of the immediately preceding financial year? No

(c) Date payable

Not applicable.

(d) Books closure date

Not applicable.

6. If no dividend has been declared/recommended, a statement to that effect

No interim dividend has been recommended in the current reporting period as the Company does not have accumulated profits to distribute.

7. Interested Person Transactions ("IPTs")

Name of Interested Person	Nature of relationship	Aggregate value of all interested person transactions during the financial year under review (excluding transactions less than $100,000 and transactions conducted under shareholders' mandate pursuant to Rule 920)	Aggregate value of all interested person transactions conducted under shareholders' mandate pursuant to Rule 920 (excluding transactions less than $100,000)
Amcorp Properties Berhad and its subsidiaries	Related company, being a fellow subsidiary of the Company's ultimate holding company	Capital contribution for joint development project – ($1,853,000)	–

The Group has not obtained a general mandate from shareholders for IPTs.

F. Other Information Required by Listing Rule Appendix 7.2

8. Confirmation that the issuer has procured undertakings from all its Directors and Executive Officers (in the format set out in Appendix 7.7) under Rule 720(1)

The Company confirmed that it has procured undertakings from all its Directors and Executive Officers in the format set out in Appendix 7.7 under Rule 720(1) of the Listing Manual.

9. Negative confirmation by the Board pursuant to Rule 705(5) of the Listing Manual

We, Shalina Azman and Quah Ban Huat, being two Directors of Amcorp Global Limited (the "Company"), do hereby confirm on behalf of the Directors of the Company that, to the best of our knowledge, nothing has come to the attention of the Board of Directors of the Company which may render the financial statements for the half year ended 30 September 2026 to be false or misleading in any material aspect.

On behalf of the Board of Directors

Shalina Azman
Non-Independent
Non-Executive Chairman

Quah Ban Huat
Independent Non-Executive Director

BY ORDER OF THE BOARD
Ting Siew Yong
Financial Controller and Company Secretary

12 November 2026