

(Incorporated in the Republic of Singapore)
(Company Registration No. 200405522N)

Condensed Interim Financial Statements (Unaudited)
For the six months and full year ended 30 September 2026

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A. Condensed interim consolidated statement of profit or loss and other comprehensive income

		The Group					
		6 months ended			12 months ended		
		30 Sep 2026 2H2026	30 Sep 2025 2H2025	Increase/ (Decrease)	30 Sep 2026 FY2026	30 Sep 2025 FY2025	Increase/ (Decrease)
	Note	S$'000	S$'000	%	S$'000	S$'000	%
Revenue	4	3,301	592	458	7,171	6,059	18
Cost of sales		(2,221)	197	(1,227)	(4,776)	(4,740)	1
Gross profit		**1,080**	**789**	37	**2,395**	**1,319**	82
Other operating income		107	5,877	(98)	124	6,022	(98)
Finance income		2	6	(67)	3	56	(95)
Administrative expenses		640	(233)	(375)	(1,597)	(2,889)	(45)
Finance costs		(1,568)	(1,386)	13	(2,265)	(2,264)	0
Other operating expenses		(12)	(412)	(97)	(22)	(452)	(95)
Share of results of associates		(152)	(695)	(78)	(152)	(153)	(1)
Loss before taxation	6	**97**	**3,946**	(98)	**(1,514)**	**1,639**	(192)
Taxation	7	(229)	(219)	5	50	(265)	(119)
Loss after taxation for the period		**(132)**	**3,727**	(104)	**(1,464)**	**1,374**	(207)
Other comprehensive (loss)/profit after tax:							
Items that may be reclassified subsequently to profit or loss							
Exchange differences on translation of the financial statements of foreign entities		(2,884)	2,153	(234)	3,551	(2,392)	(248)
		(2,884)	**2,153**	(234)	**3,551**	**(2,392)**	(248)
Items that will not be reclassified subsequently to profit or loss							
Fair value gain/(loss) on financial assets, at FVOCI		714	(798)	N/M	714	(798)	N/M
Total comprehensive loss		**(2,302)**	**5,082**	(145)	**2,801**	**(1,816)**	N/M
Loss attributable to:							
Owners of the parent		(68)	3,834	N/M	(1,441)	1,511	(195)
Non-controlling interests		(64)	(107)	N/M	(23)	(137)	(83)
		(132)	**3,727**	N/M	**(1,464)**	**1,374**	(207)
Total comprehensive (loss)/income attributable to:							
Owners of the parent		(1,390)	4,542	N/M	1,783	(958)	N/M
Non-controlling interests		(912)	540	(269)	1,018	(858)	(219)
		(2,302)	**5,082**	(145)	**2,801**	**(1,816)**	N/M
(Loss)/ Earnings per share for profit attributable to owners of the Company during the period/year							
Basic and diluted (SGD in cent)		(0.02)	1.06		(0.40)	0.42	

B. Condensed interim statements of financial position

	Note	The Group		The Company	
		Unaudited 30 Sep 2026	Audited 30 Sep 2025	Unaudited 30 Sep 2026	Audited 30 Sep 2025
		S$'000	S$'000	S$'000	S$'000
Non-current assets					
Property, plant and equipment	11	144	1,940	-	-
Right-of-use assets		102	175	-	-
Investment properties	12	49,655	104,742	-	-
Subsidiaries		-	-	9,267	9,879
Associates	13	699	850	-	-
Financial assets, at FVOCI	10	8,925	8,211	-	-
Deferred tax assets		588	530	-	-
		60,113	116,448	9,267	9,879
Current assets					
Trade and other receivables		4,807	5,684	75,808	75,933
Contract assets		5,815	43	-	-
Development properties	14	248,784	234,281	-	-
Financial assets, at fair value through profit or loss ("FVTPL")		272	252	-	-
Cash and cash equivalents		2,783	5,191	724	874
		262,461	245,451	76,532	76,807
Asset held for sale	12	57,351	-	-	-
		319,812	245,451	76,532	76,807
Less:-					
Current liabilities					
Lease liabilities		39	48	-	-
Trade and other payables		5,685	5,872	20,321	20,616
Contract liabilities		58	49	-	-
Bank borrowings	15	111,024	93,488	-	-
Current tax payable		-	-	-	-
		116,806	99,457	20,321	20,616
Net current assets		203,006	145,994	56,211	56,191
Non-current liabilities					
Lease liabilities		82	120	-	-
Bank borrowings	15	11,763	12,787	-	-
Deferred tax liabilities		19,242	19,051	-	-
		31,087	31,958	-	-
Net assets		232,032	230,484	65,478	66,070
Capital and reserves					
Share capital	16	63,280	63,280	63,280	63,280
Retained earnings		45,057	56,514	2,029	12,171
Merger reserve		(485)	(485)	-	-
Treasury shares	17	(60)	(9,610)	(60)	(9,610)
Currency translation reserve		(3,408)	(5,918)	-	-
Acquisition reserve		78,743	78,743	-	-
Fair value reserve		(1,553)	(2,267)	-	-
Revaluation surplus reserve		3,224	3,224	-	-
Equity reserve		229	229	229	229
Equity attributable to owners of the Company		185,027	183,710	65,478	66,070
Non-controlling interests		47,005	46,774	-	-
Total equity and reserves		232,032	230,484	65,478	66,070

C. Condensed interim statements of changes in equity

The Group	Attributable to equity holders of the Company											
	Share Capital S$'000	Treasury Shares S$'000	Acquisition Reserve S$'000	Currency Translation Reserve S$'000	Equity Reserve S$'000	Fair Value Reserve S$'000	Revaluation Surplus Reserve S$'000	Merger Reserve S$'000	Retained Earnings S$'000	Subtotal S$'000	Non-Controlling Interests S$'000	Total Equity S$'000
At 1 October 2024	63,280	(9,610)	78,743	(4,245)	229	(1,469)	3,224	(485)	57,066	186,734	47,632	234,366
Total comprehensive income/(loss) for the period												
Profit for the period	-	-	-	-	-	-	-	-	(2,322)	(2,322)	(31)	(2,353)
Other comprehensive income/(loss)												
Exchange differences arising from transaction	-	-	-	(3,178)	-	-	-	-	-	(3,178)	(1,367)	(4,545)
Total other comprehensive income/(loss)	-	-	-	(3,178)	-	-	-	-	-	(3,178)	(1,367)	(4,545)
Total comprehensive income/(loss) for the period	-	-	-	(3,178)	-	-	-	-	(2,322)	(5,500)	(1,398)	(6,898)
Transactions with owners, recognised directly in equity												
Contributions by and distributions to owners												
Dividend paid	-	-	-	-	-	-	-	-	(2,065)	(2,065)	-	(2,065)
Total contributions by and distributions to owners and total transactions with owners	-	-	-	-	-	-	-	-	(2,065)	(2,065)	-	(2,065)
Balance as at 31 March 2025	63,280	(9,610)	78,743	(7,423)	229	(1,469)	3,224	(485)	52,679	179,169	46,234	225,403
Total comprehensive income/(loss) for the period												
Profit/(loss) for the period	-	-	-	-	-	-	-	-	3,834	3,834	(107)	3,727
Other comprehensive income/(loss)												
Fair value loss on financial asset, at FVOCI	-	-	-	-	-	(798)	-	-	-	(798)	-	(798)
Exchange differences arising from transaction	-	-	-	1,506	-	-	-	-	-	1,506	647	2,153
Total other comprehensive income/(loss)	-	-	-	1,506	-	(798)	-	-	-	708	647	1,355
Total comprehensive income/(loss) for the period	-	-	-	1,506	-	(798)	-	-	3,834	4,542	540	5,082
Total contributions by and distributions to owners and total transactions with owners	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 30 September 2025	63,280	(9,610)	78,743	(5,917)	229	(2,267)	3,224	(485)	56,513	183,711	46,774	230,485
At 1 October 2025	63,280	(9,610)	78,743	(5,917)	229	(2,267)	3,224	(485)	56,513	183,710	46,774	230,484
Total comprehensive income/(loss) for the period												
Profit/(loss) for the period	-	-	-	-	-	-	-	-	(1,373)	(1,373)	41	(1,332)
Other comprehensive income/(loss)												
Exchange differences arising from transaction	-	-	-	4,546	-	-	-	-	-	4,546	1,889	6,435
Total other comprehensive income/(loss)	-	-	-	4,546	-	-	-	-	-	4,546	1,889	6,435
Total comprehensive income/(loss) for the period	-	-	-	4,546	-	-	-	-	(1,373)	3,173	1,930	5,103
Transactions with owners, recognised directly in equity												
Contributions by and distributions to owners												
Cancellation of treasury shares	-	9,610	-	-	-	-	-	-	(9,610)	-	-	-
Transaction with non-controlling interests	-	-	-	-	-	-	-	-	13	13	(260)	(247)
Disposal of non-controlling interests	-	-	-	-	-	-	-	-	-	-	(490)	(490)
Dividend paid	-	-	-	-	-	-	-	-	(539)	(539)	-	(539)
Total contributions by and distributions to owners and total transactions with owners	-	9,610	-	-	-	-	-	-	(10,136)	(526)	(750)	(1,276)
Balance as at 31 March 2026	63,280	-	78,743	(1,371)	229	(2,267)	3,224	(485)	45,004	186,357	47,954	234,311
Total comprehensive income/(loss) for the period												
Profit for the period	-	-	-	-	-	-	-	-	(68)	(68)	(64)	(132)
Other comprehensive income/(loss)												
Fair value gain on financial asset, at FVOCI	-	-	-	-	-	714	-	-	-	714	-	714
Exchange differences arising from transaction	-	-	-	(2,037)	-	-	-	-	-	(2,037)	(847)	(2,884)
Total other comprehensive income/(loss)	-	-	-	(2,037)	-	714	-	-	-	(1,323)	(847)	(2,170)
Total comprehensive income/(loss) for the period	-	-	-	(2,037)	-	714	-	-	(68)	(1,391)	(911)	(2,302)
Transactions with owners, recognised directly in equity												
Contributions by and distributions to owners												
Purchase of treasury shares	-	(60)	-	-	-	-	-	-	-	(60)	-	(60)
Transfer upon disposal of investments	-	-	-	-	-	-	-	-	121	121	60	181
Disposal of non-controlling interests	-	-	-	-	-	-	-	-	-	-	(98)	(98)
Total contributions by and distributions to owners and total transactions with owners	-	(60)	-	-	-	-	-	-	121	61	(38)	23
Balance as at 30 September 2026	63,280	(60)	78,743	(3,408)	229	(1,553)	3,224	(485)	45,057	185,027	47,005	232,032

The Company	Share Capital S$'000	Treasury Share S$'000	Equity Reserve S$'000	Retained Earnings S$'000	Total Equity S$'000
At 1 October 2024	63,280	(9,610)	(1,077)	15,926	68,519
Total comprehensive income for the period					
Profit for the period	-	-	-	(218)	(218)
Total comprehensive income for the period	-	-	-	(218)	(218)
Transaction with owners, recognised directly in equity					
Contribution by and distributions to owners					
Dividend paid	-	-	-	(1,077)	(1,077)
Total contribution by and distributions to owners	-	-	-	(1,077)	(1,077)
Total transactions with owners	-	-	-	(1,077)	(1,077)
Balance as at 31 March 2025	63,280	(9,610)	(1,077)	14,631	67,224
Total comprehensive income/(loss) for the period					
Loss for the period	-	-	-	(166)	(166)
Total comprehensive income/(loss) for the period	-	-	-	(166)	(166)
Transaction with owners, recognised directly in equity					
Contribution by and distributions to owners					
Transfer upon disposal of investment	-	-	1,306	(1,306)	-
Dividend paid	-	-	-	(988)	(988)
Total contribution by and distributions to owners	-	-	1,306	(2,294)	(988)
Total transactions with owners	-	-	1,306	(2,294)	(988)
Balance as at 30 September 2025	63,280	(9,610)	229	12,171	66,070
At 1 October 2025	63,280	(9,610)	229	12,171	66,070
Total comprehensive income for the period					
Loss for the period	-	-	-	190	190
Total comprehensive income for the period	-	-	-	190	190
Transaction with owners, recognised directly in equity					
Contribution by and distributions to owners					
Cancellation of treasury shares	-	9,610	-	(9,610)	-
Dividend paid	-	-	-	(539)	(539)
Total contribution by and distributions to owners	-	9,610	-	(10,149)	(539)
Total transactions with owners	-	9,610	-	(10,149)	(539)
Balance as at 31 March 2026	63,280	-	229	2,212	65,721
Total comprehensive income for the period					
Loss for the period	-	-	-	(183)	(183)
Total comprehensive income for the period	-	-	-	(183)	(183)
Transaction with owners, recognised directly in equity					
Contribution by and distributions to owners					
Purchase of treasury shares	-	(60)	-	-	(60)
Total contribution by and distributions to owners	-	(60)	-	-	(60)
Total transactions with owners	-	(60)	-	-	(60)
Balance as at 30 September 2026	63,280	(60)	229	2,029	65,478

D. Condensed interim consolidated statement of cash flows

	Note	The Group			
		6 months ended		12 months ended	
		30/9/2026	30/9/2025	30/9/2026	30/9/2025
		2H2026	2H2025	FY2026	FY2025
		S$'000	S$'000	S$'000	S$'000
Cash flows from operating activities					
Profit before taxation		97	3,947	(1,514)	1,640
Adjustments for:-					
Depreciation of property, plant and equipment	6	53	47	108	106
Depreciation of right-of-use assets	6	34	38	73	76
Gain on disposal of property, plant and equipment	6	(3)	-	(3)	-
Impairment allowance on other receiveable		11	-	11	-
Fair value gain on investment properties	12	(52)	(5,430)	(50)	(5,430)
Fair value gain on financial assets, at FVTPL	6	(27)	(39)	(17)	(42)
Finance costs	6	1,568	1,385	2,265	2,264
Interest income	6	(2)	(6)	(3)	(57)
Dividend income		(2)	(3)	(3)	(3)
Share of associates' results		152	695	152	153
Operating cash flow before working capital changes		1,829	634	1,019	(1,293)
Change in trade and other receivables and contract assets		(2,395)	(37)	(4,758)	159
Change in trade and other payables and other current liabilities		394	3,091	(1,325)	(34)
Change in development properties		(5,134)	(8,263)	(10,538)	(20,478)
Cash used in operations		(5,306)	(4,575)	(15,602)	(21,646)
Interest received		2	26	3	57
Income tax paid		-	-	-	-
Net cash generated used in operating activities		(5,304)	(4,549)	(15,599)	(21,589)
Cash flows from investing activities					
Purchase of property, plant and equipment		(7)	(60)	(16)	(96)
Purchases of financial assets, at fair value through profit or loss		-	(7,616)	-	(6,097)
Proceeds from disposal of asset held for sales		-	-	-	1,180
Proceeds from disposal of property, plant and equipment		3	-	3	-
Proceeds from disposal of financial assets, at FVTPL		-	7,505	-	7,505
Repayment from related parties		-	4	-	4
Advances to associates		-	(3)	-	(3)
Advances to joint venture		-	3	-	3
Dividend received from associates and financial assets, at FVTPL		2	2,993	3	5,103
Net cash (used in)/ generated from investing activities		(2)	2,826	(10)	7,599
Cash flows from financing activities					
Proceeds from bank loans		7,405	6,715	17,393	20,457
Repayment of bank loans		(481)	(932)	(881)	(5,097)
Principal repayment of lease liabilities		(23)	(25)	(48)	(60)
Repayment to Directors		(18)	2	(13)	(17)
Advances from associates		-	8	-	-
Advances to non-controlling interests shareholder		-	165	-	165
Advances from non-controlling interest shareholders		-	17	-	17
Payment for purchase of treasury shares		(60)	-	(60)	-
Interest paid		(1,597)	(2,046)	(2,648)	(3,332)
Dividend paid	8	-	-	(539)	(2,065)
Net cash generated from financing activities		5,226	3,904	13,204	10,068
Net changes in cash and cash equivalents		(80)	2,181	(2,405)	(3,922)
Cash and cash equivalents at beginning of financial period/year		2,861	3,013	5,191	9,112
Effect of exchange rate changes on balances held in foreign currencies		2	(3)	(3)	1
Cash and cash equivalents at end of financial period/year		2,783	5,191	2,783	5,191

E. Notes to the condensed interim consolidated financial statements

1. Corporate information

Goodland Group Limited (the "Company") is incorporated and domiciled in Singapore and whose shares are publicly traded on the Mainboard of the Singapore Exchange. These condensed interim consolidated financial statements for the nine months ended 30 September 2026 comprise the Company and its subsidiaries (collectively, the Group).

The principal activity of the Company is that of investment holding. The Group is primarily involved in real estate development, other holding and commercial and industrial real estate management and general building contractors.

2. Basis of Preparation

The condensed interim financial statements for the six months and full year ended 30 September 2026 have been prepared in accordance with 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 30 September 2026.

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.

The condensed interim financial statements are presented in Singapore Dollar which is the Company's functional currency.

2.1 New and amended standards adopted by the Group

The Group have adopted the new and revised Singapore Financial Reporting Standards (International) ("SFRS(I)s"), and Interpretations of SFRS(I) ("SFRS(I) INTs") that are relevant to its operation and effective for the annual period beginning on 1 October 2025.

The adoption of these SFRS(I)s and SFRS(I) INTs does not result in significant changes in the Group's accounting policies and has no material impact on the financial statements reported for the current financial period or prior financial periods.

2.2 Use of judgements and estimates

In preparing the condensed interim financial statements for the six months and full year ended 30 September 2026, 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 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 year ended 30 September 2026.

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.

Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the following notes:

Note 13 – Significant influence over associates

Information about assumption and estimation uncertainties that have significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial period are included in the following notes:

Note 12 – Fair value of investment properties
Note 14 – Carrying amount of development properties

3. Seasonal operations

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

4. Segment and revenue information

The Group is organised into the following main business segments:
a) Property development – developing properties for sale
b) Construction – constructing residential and commercial properties
c) Property investment – investing in properties to earn rental and for capital appreciation
d) Others – comprising mainly corporate office functions and investment in shares

These operating segments are reported in a manner consistent with internal reporting provided to the management who are responsible for allocating resources and assessing performance of the operating segments.

4.1 Reportable segments

	Property Development S$'000	Construction S$'000	Property Investment S$'000	Others S$'000	Total S$'000
1 April 2026 to 30 September 2026					
Revenue and other operating income	2,718	2,788	659	350	6,515
Less: Inter-segment revenue	-	(2,783)	-	(323)	(3,106)
	2,718	5	659	27	3,409
Segment results	818	(313)	(899)	3	(391)
Share of results of associates					(152)
Unallocated expenses					640
Results from operating activities					97
Unallocated finance income					-
Profit before taxation					97
Income tax					(229)
Profit after taxation					(132)
Other segment information:					
Cost of sales of development properties (excluding rental)	(1,727)	-	-	-	(1,727)
Fair value gain on investment properties	-	-	-	52	52
Change in fair value of financial assets, at FVTPL	-	-	-	19	19
Addition to property, plant and equipment					
- allocated	6	1	-	-	7
- unallocated	-	-	-	-	-
	6	1	-	-	7
Depreciation of property, plant and equipment					
- allocated	(13)	13	53	-	53
- unallocated	-	-	-	-	-
	(13)	13	53	-	53
Depreciation of right-of-use assets					
- allocated	-	22	12	-	34
- unallocated	-	-	-	-	-
	-	22	12	-	34
Assets and liabilities					
Segment assets	268,834	509	107,056	96	376,496
Unallocated assets	-	-	-	-	3,429
Total assets	268,834	509	107,056	96	379,925
Segment liabilities	87,847	2,542	39,407	216	130,012
Unallocated liabilities	-	-	-	-	17,881
Total liabilities	87,847	2,542	39,407	216	147,893

	Property Development S$'000	Construction S$'000	Property Investment S$'000	Others S$'000	Total S$'000
1 April 2025 to 30 September 2025					
Revenue and other operating income	5	4,374	6,434	771	11,584
Less: Inter-segment revenue	-	(4,370)	-	(746)	(5,116)
	5	4	6,434	25	6,468
Segment results	(135)	(18)	4,994	26	4,867
Share of results of associates					(695)
Unallocated expenses					(233)
Results from operating activities					3,939
Unallocated finance income					6
Profit before taxation					3,945
Income tax					(219)
Profit/ (loss) after taxation					3,726
Other segment information:					
Fair value gain on investment properties	-	-	-	5,430	5,430
Change in fair value of financial assets, at FVTPL	-	-	-	29	29
Depreciation of property, plant and equipment					
- allocated	-	16	31	-	47
- unallocated	-	-	-	-	-
	-	16	31	-	47
Depreciation of right-of-use assets					
- allocated	-	26	-	-	26
- unallocated	-	-	-	-	12
	-	26	-	-	38
Assets and liabilities					
Segment assets	248,816	568	106,572	121	356,077
Unallocated assets	-	-	-	-	5,823
Total assets	248,816	568	106,572	121	361,900
Segment liabilities	74,414	3,332	36,530	-	114,276
Unallocated liabilities	-	-	-	-	17,139
Total liabilities	74,414	3,332	36,530	-	131,415

	Property Development S$'000	Construction S$'000	Property Investment S$'000	Others S$'000	Total S$'000
1 October 2025 to 30 September 2026					
Revenue and other operating income	5,969	8,077	1,279	760	16,085
Less: Inter-segment revenue	-	(8,057)	-	(733)	(8,790)
	5,969	20	1,279	27	7,295
Segment results	1,197	37	(995)	(6)	233
Share of results of associates					(152)
Unallocated expenses					(1,597)
Results from operating activities					(1,516)
Unallocated finance income					2
Profit before taxation					(1,514)
Income tax					50
Profit after taxation					(1,464)
Other segment information:					
Cost of sales of development properties (excluding rental)	(4,453)	-	-	-	(4,453)
Fair value gain on investment properties	-	-	-	50	50
Change in fair value of financial assets, at FVTPL	-	-	-	17	17
Addition to property, plant and equipment					
- allocated	15	1	-	-	16
- unallocated	-	-	-	-	-
	15	1	-	-	16
Depreciation of property, plant and equipment					
- allocated	-	28	80	-	108
- unallocated	-	-	-	-	-
	-	28	80	-	108
Depreciation of right-of-use assets					
- allocated	-	49	24	-	73
- unallocated	-	-	-	-	-
	-	49	24	-	73
Assets and liabilities					
Segment assets	268,834	509	107,056	96	376,496
Unallocated assets	-	-	-	-	3,429
Total assets	268,834	509	107,056	96	379,925
Segment liabilities	87,847	2,542	39,407	216	130,012
Unallocated liabilities	-	-	-	-	17,881
Total liabilities	87,847	2,542	39,407	216	147,893

	Property Development S$'000	Construction S$'000	Property Investment S$'000	Others S$'000	Total S$'000
1 October 2024 to 30 September 2025					
Revenue and other operating income	4,892	5,799	7,021	3,051	20,763
Less: Inter-segment revenue	-	(5,787)	-	(2,895)	(8,682)
	4,892	12	7,021	156	12,081
Segment results	111	(34)	4,392	156	4,625
Share of results of associates					(153)
Unallocated expenses					(2,889)
Results from operating activities					1,583
Unallocated finance income					57
Profit before taxation					1,640
Income tax					(265)
Profit after taxation					1,375
Other segment information:					
Fair value gain on investment properties	-	-	-	5,430	5,430
Change in fair value of financial assets, at FVTPL	-	-	-	32	32
Addition to property, plant and equipment					
- allocated	-	36	-	-	36
- unallocated	-	-	-	-	-
	-	36	-	-	36
Depreciation of property, plant and equipment					
- allocated	2	39	65	-	106
- unallocated	-	-	-	-	-
	2	39	65	-	106
Depreciation of right-of-use assets					
- allocated	-	53	-	-	53
- unallocated	-	-	-	-	23
	-	53	-	-	76
Assets and liabilities					
Segment assets	248,816	568	106,572	121	356,077
Unallocated assets	-	-	-	-	5,823
Total assets	248,816	568	106,572	121	361,900
Segment liabilities	74,414	3,332	36,530	-	114,276
Unallocated liabilities	-	-	-	-	17,139
Total liabilities	74,414	3,332	36,530	-	131,415

4.2 Disaggregation of Revenue

	The Group				
	6 months ended 30 September 2026				
	Property Development	Construction	Property Investment	Others	Total
	$'000	$'000	$'000	$'000	$'000
Types of goods or service:					
Property development	2,707	-	-	-	2,707
Construction revenue	-	1	-	-	1
Rental income	-	-	593	-	593
Total revenue	2,707	1	593	-	3,301
Timing of revenue recognition:					
At a point in time	-	-	-	-	-
Over time	2,707	1	593	-	3,301
Total revenue	2,707	1	593	-	3,301
Geographical information					
Singapore	2,707	1	566	-	3,274
Malaysia	-	-	27	-	27
	2,707	1	593	-	3,301

	The Group				
	6 months ended 30 September 2025				
	Property Development	Construction	Property Investment	Others	Total
	$'000	$'000	$'000	$'000	$'000
Types of goods or service:					
Property development	-	-	-	-	-
Construction revenue	-	-	-	-	-
Rental income	-	-	592	-	592
Total revenue	-	-	592	-	592
Timing of revenue recognition:					
At a point in time	-	-	-	-	-
Over time	-	-	592	-	592
Total revenue	-	-	592	-	592
Geographical information					
Singapore	-	-	578	-	578
Malaysia	-	-	14	-	14
	-	-	592	-	592

	The Group				
	12 months ended 30 September 2026				
	Property Development	Construction	Property Investment	Others	Total
	$'000	$'000	$'000	$'000	$'000
Types of goods or service:					
Property development	5,957	-	-	-	5,957
Construction revenue	-	11	-	-	11
Rental income	-	-	1,203	-	1,203
Total revenue	5,957	11	1,203	-	7,171
Timing of revenue recognition:					
At a point in time	-	-	-	-	-
Over time	5,957	11	1,203	-	7,171
Total revenue	5,957	11	1,203	-	7,171
Geographical information					
Singapore	5,957	11	1,153	-	7,121
Malaysia	-	-	50	-	50
	5,957	11	1,203	-	7,171

	The Group				
	12 months ended 30 September 2025				
	Property Development	Construction	Property Investment	Others	Total
	$'000	$'000	$'000	$'000	$'000
Types of goods or service:					
Property development	4,880	-	-	-	4,880
Construction revenue	-	-	-	-	-
Rental income	-	-	1,179	-	1,179
Total revenue	4,880	-	1,179	-	6,059
Timing of revenue recognition:					
At a point in time	4,880	-	-	-	4,880
Over time	-	-	1,179	-	1,179
Total revenue	4,880	-	1,179	-	6,059
Geographical information					
Singapore	4,880	-	1,149	-	6,029
Malaysia	-	-	30	-	30
	4,880	-	1,179	-	6,059

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 September 2026 and 30 September 2025.

		The Group		The Company	
		30 September 2026	30 September 2025	30 September 2026	30 September 2025
	Note	$'000	$'000	$'000	$'000
Financial Assets					
Financial assets, at fair value through profit or loss ("FVTPL")	10	272	252	-	-
Financial assets, at fair value through other comprehensive income ("FVOCI")	10	8,925	8,211	-	-
Cash and bank balance		2,783	5,191	724	874
Trade and other receivables #		4,600	5,482	75,808	75,922
		16,580	19,136	76,532	76,796
Financial Liabilities					
Trade and other payables ##		4,762	5,549	20,321	20,615
Lease liabilities		121	168	-	-
Bank borrowings	15	122,787	106,275	-	-
		127,670	111,992	20,321	20,615

Exclude prepayments and non-refundable deposits

Exclude deposits received

6. Profit/ (loss) before taxation

6.1 Significant items

	The Group			
	6 months ended		12 months ended	
	30 September 2026	30 September 2025	30 September 2026	30 September 2025
	$'000	$'000	$'000	$'000
Income				
Interest income	2	6	3	57
Fair value gain on financial assets, at FVTPL	27	39	17	42
Fair value gain on investment properties	50	5,430	50	5,430
Government grants	10	9	16	14
Gain on disposal of property, plant and equipment	3	-	3	-
Expenses				
Depreciation of property, plant and equipment	53	47	108	106
Depreciation of right-of-use assets	34	38	73	76
Finance costs	1,568	1,385	2,265	2,264

7. Taxation

The Group calculates the period income tax expense using the tax rate that would be applicable to the expected total annual earnings. The major components of income tax expense in the condensed interim consolidated statement of profit or loss are:

	The Group			
	6 months ended		12 months ended	
	30 September 2026	30 September 2025	30 September 2026	30 September 2025
	$'000	$'000	$'000	$'000
Current income tax credit/(expense)	-	-	-	-
Deferred income tax expense	(229)	(219)	50	(266)
	(229)	(219)	50	(266)

8. Dividends

	The Group	
	30 September 2026	30 September 2025
	$'000	$'000
Ordinary dividends paid:		
Special exempt dividend of nil (2025: $0.00075) per share in respect of previous financial year	-	269
Final exempt dividend of $0.0015 (2025: $0.005) per share in respect of previous financial year	539	1,796
	539	2,065

9. Net Asset Value

	The Group		The Company	
	30 September 2026	30 September 2025	30 September 2026	30 September 2025
Net asset value per ordinary share, based on issued share capital (excluding treasury shares)	51.61 Cents	51.16 Cents	18.26 Cents	18.40 Cents
Number of issued shares (excluding treasury shares)	358,521,618	359,069,118	358,521,618	359,069,118

Net asset value is represented as equity attributable to owners of the Company.

10. Fair values of financial instruments

Financial assets at FVOCI comprise the following:

	The Group	
	30 September 2026	30 September 2025
	S$'000	S$'000
Equity instrument designated at fair value through OCI		
Unquoted equity investment		
At beginning of period/ year	8,211	9,009
Fair value gain recognised in other comprehensive income	714	(798)
At end of period/ year	8,925	8,211

10.1 Fair value measurement

The Group classifies financial assets measured at fair value using a fair value hierarchy which reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels:

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

The following table presented the assets measured at fair value:

	Level 1 $'000	Level 2 $'000	Level 3 $'000	Total $'000
The Group - 30 September 2026				
Financial assets, at FVOCI	-	-	8,925	8,925
Financial assets, at FVTPL	172	-	100	272
	172	-	9,025	9,197
The Group - 30 September 2025				
Financial assets, at FVOCI	-	-	8,211	8,211
Financial assets, at FVTPL	152	-	100	252
	152	-	8,311	8,463

11. Property, plant and equipment

During the financial period ended 30 September 2026, the Group acquired assets amounting to $0.016 million (30 September 2025: $0.096 million) and disposed of assets at net book value amounting to Nil (30 September 2025: $nil).

12. Investment properties

The Group's investment properties consist of both residential, commercial, industrial properties, held for long-term rental yields and/or capital appreciation, and are not substantially occupied by the Group. They are mainly leased to third parties under operating leases.

	The Group	
	30 September 2026	30 September 2025
	$'000	$'000
Non-current asset		
At fair value:		
At beginning of year	104,742	98,343
Fair value gain recognised in profit or loss	50	5,430
Reclassification to asset held-for-sale	(55,620)	-
Reclassification from development property	-	1,251
Exchange differences on translation	483	(282)
At end of year	49,655	104,742
Asset held for sale		
At fair value		
At beginning of year	-	1,180
Reclassification to asset held-for-sale	57,351	-
Disposed during the period	-	(1,180)
At end of year	57,351	-

12.1 Valuation

The Group engages external, independent and qualified valuers to determine the fair value of the Group's properties at the end of every year based on the property's highest and best use. Discussions on the valuation process, key inputs applied in the valuation approach and the reasons for the fair value changes are held between the property manager, management and the independent valuer yearly.

The fair value of the Group's investment properties is determined based on significant unobservable inputs and is categorised under Level 3 of the fair value measurement hierarchy. Level 3 fair value has been derived using the direct comparison method.

13. Investment in Associates

	The Group	
	30 September 2026	30 September 2025
	$'000	$'000
Unquoted equity investment, at cost	854	853
Share of post-acquisition profits/(losses)	(155)	(3)
	699	850

Detail of the associates as at 30 September 2026 are as follows:

Name	Country of incorporation	Ownership interest 2026 %	Ownership interest 2025 %	Principal activities
RGL Equity (Siem Reap) Co., Ltd.	Cambodia	49	49	Real estate investment and development
SL Capital (1) Pte. Ltd.	Singapore	17	17	Property developer
SL Capital (3) Pte. Ltd.	Singapore	17	17	Property developer
SL Capital (5) Pte. Ltd.	Singapore	17	17	Property developer
Macritchie Kim Chuan Pte Ltd.	Singapore	30.61	-	Investment holding

14. Development properties

		The Group	
		30 September 2026	30 September 2025
		$'000	$'000
Region	Development Type		
Local	Industrial, Commercial, Residential	87,326	76,421
Overseas	Commercial, Residential	161,458	157,860
		248,784	234,281

The Group adopts the percentage of completion method of revenue recognition for projects under the progressive payment scheme in Singapore. The Group relies on the experience and work of specialists.

The Group recognises an allowance for foreseeable losses, if any, on development properties taking into consideration the selling prices of comparable properties, timing of sale launches, location of property, expected net selling prices and development expenditure.

15. Borrowings

	The Group	
	30 September 2026	30 September 2025
	$'000	$'000
Amount repayble within one year or on demand		
Secured	111,024	93,488
Amount repayable after one year		
Secured	11,763	12,787
	122,787	106,275

Bank borrowings and credit facilities are secured over development properties and certain investment properties of the Group.

Details of collaterals:
a) Corporate guarantee by Goodland Group Limited.
b) Mortgages on the Group's property, plant and equipment, investment properties and development properties.
c) Assignment of rights, titles and benefits with respect to the Group's properties.
d) Assignment of performance bond, insurances, proceeds and construction contract.
e) Legal assignment of rental proceeds and charge over bank account(s) into which rental proceeds shall be paid.
f) Assignment of developer's rights and benefits in sale and purchase agreements.

16. Share capital

	The Group and the Company			
	30 September 2026		30 September 2025	
	Number of shares	$'000	Number of shares	$'000
Issued and paid up:				
At beginning and end of the year	359,069,118	63,280	394,066,518	63,280

17. Treasury shares

	The Group and the Company			
	30 September 2026		30 September 2025	
	Number of shares	$'000	Number of shares	$'000
Treasury shares:				
At beginning of the year	34,997,400	9,610	34,997,400	9,610
Share buy-back	547,500	60	-	-
Cancellation of treasury shares [1]	(34,997,400)	(9,610)	-	-
At end of the year [2]	547,500	60	34,997,400	9,610

[1] On 4 February 2026, the Company cancelled 34,997,400 treasury shares, representing 9.747% of the total number of issued shares excluding treasury shares immediately before the cancellation. The cancellation of unutilised treasury shares was undertaken to enhance shareholders' value.

[2] The treasury shares of 547,500 constituting 0.153% of the total number of issued shares excluding treasury shares, as at 30 September 2026 (30 September 2025: 34,997,400 constituting 9.747% of the total number of issued shares excluding treasury shares).

Total number of issued shares excluding treasury shares is as follows:

	The Group and the Company	
	30 September 2026	30 September 2025
Total number of issued shares	359,069,118	394,066,518
Total number of treasury shares	(547,500)	(34,997,400)
Total number of issued shares excluding treasury shares	358,521,618	359,069,118

There were no sales, transfers, cancellation and/or use of treasury shares as at 30 September 2025.

The Company had no subsidiary holdings as at 30 September 2026 and 30 September 2025.

18. (Loss)/ Earnings per share

	The Group		The Group	
	6 months ended		12 months ended	
	30 September 2026	30 September 2025	30 September 2026	30 September 2025
(Loss)/ Earnings per ordinary share for the period (cent)	(0.02)	1.06	(0.40)	0.42
Weighted average number of ordinary shares in issue (excluding treasury shares)	358,885,210	359,069,118	358,976,912	359,069,118

The basic and diluted earnings per share are the same as there were no potentially dilutive ordinary shares in issue as at 30 September 2026 and 30 September 2025.

19. Subsequent events

There are no known 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 consolidated statement of financial position of Goodland Group Limited and its subsidiaries as at 30 September 2026 and the related condensed consolidated profit or loss and other comprehensive income, condensed consolidated statement of changes in equity and condensed consolidated statement of cash flows for the nine-month period then ended and certain explanatory notes have not been audited or reviews.

2. 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 current financial period reported on.

Revenue

2H2026 vs 2H2025

Revenue increased by $2.7 million to $3.3 million in 2H2026 from $0.6 million in 2H2025, mainly due to progressive revenue recognition from development progress revenue.

FY2026 vs FY2025

Revenue increased by $1.1 million to $7.2 million in FY2026 from $6.1 million in FY2025, mainly due to higher property development revenue recognised.

Cost of sales and gross profit

2H2026 vs 2H2025

Cost of sales was $2.2 million in 2H2026, compared with a net credit of $0.2 million in 2H2025. Gross profit increased by $0.3 million to $1.0 million from $0.8 million.

FY2026 vs FY2025

Cost of sales remained broadly stable at $4.7 million. Gross profit increased by $1.1 million to $2.4 million in FY2026 from $1.3 million in FY2025, reflecting higher revenue relative to development costs recognised.

Other operating income

2H2026 vs 2H2025

Other operating income decreased to $0.11 million in 2H2026 from $5.9 million in 2H2025, mainly due to higher fair value gains on investment properties in prior year.

FY2026 vs FY2025

Other operating income increased by $5.90 million to $0.12 million in FY2026 from $6.02 million in FY2025, mainly due to higher fair value gains on investment properties in prior year.

Administrative expenses

2H2026 vs 2H2025

Administrative expenses recorded a net administrative expense credit of $0.64 million in 2H2026, compared with an expense of $0.23 million in 2H2025.

FY2026 vs FY2025

Administrative expenses decreased by $1.31 million to $1.59 million in FY2026 from $2.9 million in FY2025, mainly due to lower salaries and welfare related expenses and repair and maintenance expenses.

Finance costs

2H2026 vs 2H2025

Finance costs increased by $0.2 million to $1.6 million in 2H2026 from $1.4 million in 2H2025.

FY2026 vs FY2025

Finance costs remained stable at $2.26 million in FY2026 and FY2025.

Other operating expenses
2H2026 vs 2H2025
Other operating expenses decreased to $0.01 million in 2H2026 from $0.41 million in 2H2025.

FY2026 vs FY2025
Other operating expenses decreased to $0.02 million in FY2026 from $0.45 million in FY2025, mainly due to revaluation of investment properties in prior year.

Share of results of associates
2H2026 vs 2H2025
The Group's share of associates' losses decreased to $0.15 million in 2H2026 from $0.70 million in 2H2025.

FY2026 vs FY2025
The Group's share of associates' losses was $0.15 million in FY2026 and FY2025.

(Loss)/ profit before taxation
2H2026 vs 2H2025
Profit before tax decreased to $0.017 million in 2H2026 from $3.95 million in 2H2025. The decrease in investment property fair value gains was partly offset by higher gross profit.

FY2026 vs FY2025
The Group recorded a loss before tax of $1.51 million in FY2026, compared with a profit before tax of $1.64 million in FY2025. Lower investment property fair value gains were the main reason for the decline. Higher gross profit and lower administrative expenses partly offset the decrease.

Taxation
2H2026 vs 2H2025
Tax expense was $0.229 million in 2H2026, compared with $0.219 million in 2H2025.

FY2026 vs FY2025
The Group recorded a deferred tax credit of $0.05 million in FY2026, compared with a tax expense of $0.265 million in FY2025.

Other comprehensive income
2H2026 vs 2H2025
Foreign currency translation differences arose mainly from the translation differences in Malaysia Ringgit in 2H2026 and 2H2025 for the Group's Malaysian entities.

FY2026 vs FY2025
Foreign currency translation differences arose mainly from the translation differences in Malaysia Ringgit in 2H2026 and 2H2025 for the Group's Malaysian entities.

Assets
Property, plant and equipment decreased by $1.8 million to $0.14million as at 30 September 2026 from $1.9 million as at 30 September 2025, mainly due to depreciation expenses partially offsets by transfer to assets held for sale.

Right-of-use assets decreased by $0.073 million to $0.102 million from $0.175 million, due to depreciation during FY2026.

Investment properties decreased by $55.09 million to $49.7 million as at 30 September 2026 from $104.7 million as at 30 September 2025, mainly due to net fair value gains on investment properties partially offsets with the transfer of property to assets held for sale during the year.

Investments in associates decreased to $0.70 million from $0.85 million, mainly due to the Group's $152,000 share of associates' losses.

Financial assets at FVOCI increased by $0.7 million to $8.9 million as at 30 September 2026 from $8.2 million as at 30 September 2025 due to the fair value gain recognised in other comprehensive income.

Development properties increased by $14.5 million to $248.8 million as at 30 September 2026 from $234.3 million as at 30 September 2025, mainly due to development costs incurred on new and ongoing projects during the year.

Trade and other receivables decreased by $0.9 million to $4.8 million as at 30 September 2026 from $5.7 million as at 30 September 2025, mainly due to collections and settlements during the period.

Contract assets increased by $5.8 million to $5.8 million as at 30 September 2026 from $0.04 million as at 30 September 2025 unbilled revenue recognised for work performed and development progress during the period.

Financial assets at FVTPL remained stable at $0.2 million as at 30 September 2026 and 30 September 2025.

Assets held for sale increased to $57.4 million as at 30 September 2026 (2025: nil) due to transfer of property from investment property to asset held for sale.

Liabilities
Trade and other payables decreased by $0.2 million to $5.7 million as at 30 September 2026 from $5.9 million as at 30 September 2025, mainly due to mainly due to payments made to suppliers, contractors and other creditors during the period.

Contract liabilities remained stable at $0.05 million as at 30 September 2026 and 30 September 2025.

Bank borrowings increased by $16.5 million to $122.8 million as at 30 September 2026 from $106.3 million as at 30 September 2025 mainly due to additional drawdowns from banks to finance ongoing property development activities.

Lease liabilities decreased by $0.048 million to $0.120 million as at 30 September 2026 from $0.168 million as at 30 September 2025, due to principal repayments.

Deferred tax liabilities increased by $0.2 million to $19.2 million as at 30 September 2026 from $19.1 million as at 30 September 2025 mainly due to foreign currency translation differences arising from investment in Malaysian entities.

Net Working Capital
The Group's net working capital increased by $56.9 million to $202.9 million as at 30 September 2026 from $146.0 million as at 30 September 2025. The increase was mainly attributable to reclassification to asset held for sale and contract assets, partially offset by higher current bank borrowings.

Capital and reserves
Retained earnings decreased by $11.5 million to $45.0 million as at 30 September 2026 from $56.5 million as at 30 September 2025, mainly due to the $9.6 million cancellation of treasury shares, the $1.44 million loss attributable to owners and dividends of $0.5 million.

Statement of cash flows

2H2026

Net cash used in operating activities was $5.30 million. Working capital movements included $5.06 million for development properties and $2.40 million for receivables and contract assets, against operating cash inflow before working capital changes of $1.83 million. Net cash used in investing activities was approximately $0.002 million, as proceeds from the disposal of property, plant and equipment and dividend income were substantially offset by purchases of property, plant and equipment. Net cash generated from financing activities was $5.2 million, mainly from bank loan proceeds partially offset by repayment of bank loans, payment for purchase of treasury shares and interest paid.

FY2026

Net cash used in operating activities was $15.60 million. The main outflows were $10.54 million for development properties, $4.76 million for receivables and contract assets and $1.32 million from a reduction in payables and other current liabilities. Net cash used in investing activities was $0.01 million, as proceeds from the disposal of property, plant and equipment and dividend income were offset by purchases of property, plant and equipment. Net cash generated from financing activities was $13.2 million, mainly from bank loan proceeds partially offset by repayment of bank loans, payment for purchase of treasury shares, interest paid, and dividends paid.

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

Not applicable.

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 operating period and the next 12 months

According to the Urban Redevelopment Authority of Singapore (URA), private residential property prices rose by 1.4% in the quarter ended 30 September 2026 (Q3 2026), accelerating from a 0.5% increase in the previous quarter. Landed property prices rose by 2.9%, compared with 2.5% in Q2 2026, while non-landed property prices increased by 1.0% following a 0.1% decline in the preceding quarter. Meanwhile, private residential rentals rose by 1.3% in Q3 2026, up from 0.7% in Q2 2026, although island-wide vacancy rates increased from 6.4% to 7.2% amid higher project completions. In the commercial and industrial sectors, URA statistics showed that office prices and rentals each rose by 0.8% in Q3 2026, while retail prices and rentals grew by 1.1% and 0.7%, respectively. According to JTC Corporation, industrial property prices rose by 1.0% and rentals edged up by 0.5% in Q3 2026, with island-wide occupancy softening slightly by 0.2 percentage points to 88.9%.

URA estimates that approximately 32,800 private residential units could be available for sale in Singapore over the next few years. Additional supply and uncertainty over borrowing costs may affect selling prices and the pace of sales across the Group ’s Singapore residential portfolio, which spans private landed properties and residential apartments, alongside its commercial and industrial development and leasing operations.

In the region, operating conditions remain challenging, prompting the Group to adopt a defensive and selective stance toward its overseas portfolio. In Malaysia, the broader property market continues to contend with elevated residential overhang—with completed unsold homes rising to 33,094 units in the first half of 2026—alongside cautious buyer sentiment and affordability pressures. Similarly, Cambodia’s real estate sector faces subdued absorption, ongoing price consolidation, and oversupply headwinds. These persistent structural and macroeconomic challenges are expected to weigh on near-term sales velocity, rental yields, and development timelines for the Group’s regional assets, leading the Group to exercise strict capital discipline and carefully pace its overseas commitments.

Overall, the Group remains cautiously optimistic about the next 12 months, anchored primarily by resilient domestic fundamentals in Singapore, while maintaining a more guarded outlook for Malaysia and Cambodia.

5. Dividend

(a) Current Financial Period Reported On

Dividend proposed for the current financial period reported on.

Name of Dividend	Final
Type of Dividend	Cash
Dividend amount per ordinary share	$0.00225
Tax Rate	Tax exempt (one-tier)

The proposed tax exempt (1-tier) final dividend in respect of 2H2026 is subject to shareholders' approval at the forthcoming Annual General Meeting ("AGM").

(b) Corresponding Period of the Immediately Preceding Financial Year

Dividend declared for the immediately preceding financial period reported on:

Name of Dividend	Final
Type of Dividend	Cash
Dividend amount per ordinary share	$0.0015
Tax Rate	Tax exempt (one-tier)

(c) Date payable
To be determined and announced at a later date, subjected to shareholders' approval obtained at the AGM.

(d) Books closure date
To be announced at a later date.

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

Not applicable.

7. Interested person transactions

The Company does not have a general mandate from its shareholders for the interested person transaction. During the financial period under review, there were no interested person transactions.

8. In the review of performance, the factors leading to any material changes in contributions to turnover and earnings by the business or geographical segments.

Refer to Section E, Note 4, Segment and revenue information.

9. Confirmation by the Board pursuant to Rule 705(5) of the SGX Listing Manual

The Directors of the company confirm that, to the best of their knowledge, nothing has come to the attention of the Board of Directors which may render the unaudited interim financial results of the Group and the Company to be false or misleading in any material aspect.

10. Disclosure of person occupying a managerial position in the issuer or any of its principal subsidiaries who is a relative of a director or chief executive officer or substantial shareholder of the issuer pursuant to Rule 704(13) of the Listing Manual.

For the financial year ended 30 September 2026:

Name	Age	Family relationship with any director and/or substantial shareholder	Current position and duties, and the year the position was held	Details of changes in duties and position held, if any, during the year
Tan Bee Leng Mindy	50	Sibling of Tan Chee Beng, Tan Chee Tiong and Tan Bee Bee and daughter of substantial shareholder, Mdm Koh Chin Kim	Appointed as Associate Director (Property) on 1 July 2009, responsible for sourcing properties for re-development and new property related investment opportunities, provide in-house valuation for the Group's properties, develop marketing plans, overseeing leasing and maintenance of investment properties as well as property agency, customer service and property tax matters.	Nil

11. Confirmation pursuant to Rule 720(1) of the SGX-ST Listing Manual

Pursuant to Rule 720(1) of the SGX Listing Manual, the Company has procured undertakings from all its directors and executive officers.

BY ORDER OF THE BOARD

Hor Swee Liang

Company Secretary

27 November 2026