HOLDINGS LIMITED

ANNOUNCEMENT PURSUANT TO RULE 706A OF THE SGX-ST LISTING MANUAL

The Board of Directors (the "**Board**") of ABR Holdings Limited (the "**Company**", together with its subsidiaries, the "**Group**") wishes to announce the incorporation of an associate company, namely, RLMA West Pte. Ltd., pursuant to Rule 706A of the Listing Manual of Singapore Exchange Securities Trading Limited.

Name of Company	RLMA West Pte. Ltd. ("RLMA")
Place of Incorporation	Singapore
Principal Activity	Property Development
Issued and Paid-Up Share Capital	S$4,000,000
Number of issued shares	4,000,000 Ordinary Shares
Amount of Capital Contribution by the Company	S$400,000
Shareholders' Loans Extended by the Company	S$9,912,228
Interest Held by the Company	10%

The above capital contribution and shareholders' loans were funded by a combination of internal funds and bank borrowings, and are not expected to have any significant impact on the earnings per share and net tangible assets per share of the Group for the financial year ending 31 December 2026.

While the Company holds a 10% equity interest in RLMA, Management has considered the Company's representation on the Board of RLMA and the rights under the joint venture agreement, and determined that it has significant influence over RLMA. Accordingly, RLMA has been classified as an associate in accordance with SFRS(I) 1-28 Investments in Associates and Joint Ventures.

Save for Mr Ang Lian Seng being a Director of the Company and RLMA, none of the Directors, Substantial Shareholders or Controlling Shareholders of the Company has an interest, direct or indirect, in the transaction.

FOR AND ON BEHALF OF THE BOARD

Ang Lian Seng
Executive Director
12 August 2026