PROFIT GUIDANCE FOR THE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30 JUNE 2026

The Board of Directors (the "**Board**") of ABR Holdings Limited (the "**Company**", and together with its subsidiaries, the "**Group**") wishes to announce that based on a preliminary review of the Group's unaudited consolidated financial results for the half year ended 30 June 2026 ("**1H2026**"), the Group expects to report a net loss for 1H2026.

The expected net loss is attributable to the following factors:

(i) weaker operating performance of the Group's food and beverage businesses, which faced challenging operating conditions in 1H2026. These include higher operating costs, intensified competition and macroeconomic uncertainties.

(ii) lower other income arising from the disposal of the quoted equity investment in 1H2026. While the disposal resulted in a gain recognised in other income, this was lower in quantum compared to the fair value gain recognised on the investment in 1H2025.

The Group's financial results for 1H2026 are currently being finalised, and further details of the Group's financial performance will be disclosed when the Group announces its unaudited consolidated financial statements for 1H2026.

Shareholders and potential investors are advised to exercise caution when dealing in the shares of the Company. Shareholders and potential investors should consult their stockbrokers, bank managers, solicitors or other professional advisers if they are in any doubt as to the actions they should take.

FOR AND ON BEHALF OF THE BOARD

Ang Lian Seng
Executive Director
7 August 2026