Enviro-Hub Holdings Ltd.
and its subsidiaries

Condensed Interim Financial Statements
For The Six Month Ended 30 June 2026

CONTENTS

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Condensed Interim Consolidated Statement of Profit or Loss and Other Comprehensive Income

	Note	Group 1H 2026 $'000	1H 2025 $'000	Variance $'000	%
Continuing operations					
Revenue	4	18,490	19,661	(1,171)	(6)
Cost of sales		(14,773)	(15,410)	637	4
Gross profit		3,717	4,251	(534)	(13)
Other income	5	142	243	(101)	(42)
Selling and distribution expenses		(1,090)	(976)	(114)	(12)
General and administrative expenses		(2,438)	(2,336)	(102)	(4)
Impairment losses on property, plant and equipment	6	(7,865)	–	(7,865)	(100)
Inventories written off	6	(1,475)	–	(1,475)	(100)
Property, plant and equipment written off	6	(855)	(6)	(849)	(100)
Provision for demolition cost	6	(300)	–	(300)	(100)
Other operating expenses	6	(779)	(337)	(442)	(>100)
Results from operating activities		(10,943)	839	(11,782)	(>100)
Finance income	7	62	35	27	77
Finance costs	7	(907)	(900)	(7)	(1)
Net finance costs		(845)	(865)	20	2
Share of loss from investment in associate	13	(392)	(394)	2	1
Loss before taxation from continuing operations	8	(12,180)	(420)	(11,760)	(>100)
Income tax expense	9	(38)	(30)	(8)	(27)
Loss from continuing operations		(12,218)	(450)	(11,768)	(>100)
Discontinued operations					
(Loss)/Profit for the period from discontinued operations, net of taxation		(5)	6	(11)	(>100)
Loss for the period		(12,223)	(444)	(11,779)	(>100)
Other comprehensive income/(loss)					
Items that are or may be reclassified to profit or loss:					
Translation differences relating to financial statements of foreign operations and a subsidiary with functional currency in foreign currency		70	(268)	338	>100
Total comprehensive loss for the financial period		(12,153)	(712)	(11,441)	(>100)
Profit/(Loss) attributable to:					
Continuing operations, net of taxation					
Owners of the Company		(12,210)	(376)	(11,834)	(>100)
Non-controlling interests		(8)	(74)	66	89
		(12,218)	(450)	(11,768)	(>100)
Discontinued operations, net of taxation					
Owners of the Company		(5)	6	(11)	(>100)
		(5)	6	(11)	(>100)
Loss for the period		(12,223)	(444)	(11,779)	(>100)
Total comprehensive loss attributable to:					
Owners of the Company		(12,145)	(638)	(11,507)	(>100)
Non-controlling interests		(8)	(74)	66	89
Total comprehensive loss for the financial period		(12,153)	(712)	(11,441)	(>100)

Condensed Interim Consolidated Statement of Profit or Loss and Other Comprehensive Income

	Group	
	1H 2026	**1H 2025**
Basic loss per share attributable to owners of the Company (cents)		
Basic loss per share from continuing operations	(0.79)	(0.03)
Basic earnings per share from discontinued operations	_*	_*
Total basic loss per share	(0.79)	(0.03)
Diluted loss per share attributable to owners of the Company (cents)		
Diluted loss per share from continuing operations	(0.83)	(0.06)
Diluted earnings per share from discontinued operations	_*	_*
Total diluted loss per share	(0.83)	(0.06)

**Denotes amount <0.01cents.*

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Condensed Interim Statements of Financial Position

	Note	Group 30.06.26 $'000	Group 31.12.25 $'000	Company 30.06.26 $'000	Company 31.12.25 $'000
Non-current assets					
Property, plant and equipment	11	16,891	26,527	623	615
Investment properties	12	60,140	60,140	–	–
Subsidiaries		–	–	62,079	60,469
Investment in associate	13	9,288	8,123	–	–
Intangible assets		–	–	–	–
		86,319	94,790	62,702	61,084
Current assets					
Inventories	16	7,835	4,063	–	–
Trade and other receivables	15	6,614	5,476	12,013	10,564
Other investment	14	161	23	–	–
Cash and cash equivalents		12,129	19,243	4,344	7,801
		26,739	28,805	16,357	18,365
Total assets		113,058	123,595	79,059	79,449
Equity attributable to owners of the Company					
Share capital	20	127,127	127,127	127,127	127,127
Foreign currency translation reserve		(619)	(689)	–	–
Other reserve		(6,852)	(6,852)	–	–
Accumulated losses		(78,343)	(66,128)	(90,172)	(89,562)
		41,313	53,458	36,955	37,565
Non-controlling interests		969	977	–	–
Total equity		42,282	54,435	36,955	37,565
Non-current liabilities					
Loans and borrowings	17	56,054	56,437	256	263
Trade and other payables	19	137	137	–	–
		56,191	56,574	256	263
Current liabilities					
Loans and borrowings	17	4,127	2,265	89	79
Trade and other payables	19	10,261	10,000	41,759	41,542
Current tax payable		197	321	–	–
		14,585	12,586	41,848	41,621
Total liabilities		70,776	69,160	42,104	41,884
Total equity and liabilities		113,058	123,595	79,059	79,449

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Condensed Interim Statements of Changes in Equity

The Group	Share capital $'000	Foreign currency translation reserve $'000	Other reserve $'000	Accumulated losses $'000	Total attributable to owners of the Company $'000	Non-controlling interests $'000	Total equity $'000
At 1 January 2026	127,127	(689)	(6,852)	(66,128)	53,458	977	54,435
Total comprehensive income for the period							
Loss for the period	–	–	–	(12,215)	(12,215)	(8)	(12,223)
Other comprehensive income							
Translation differences relating to financial statements of foreign operations and a subsidiary with functional currency in foreign currency	–	70	–	–	70	–	70
Total other comprehensive income	–	70	–	–	70	–	70
Total comprehensive (loss)/income for the period	–	70	–	(12,215)	(12,145)	(8)	(12,153)
At 30 June 2026	127,127	(619)	(6,852)	(78,343)	41,313	969	42,282

Condensed Interim Statements of Changes in Equity

The Group	Share capital $'000	Foreign currency translation reserve $'000	Other reserve $'000	Accumulated losses $'000	Total attributable to owners of the Company $'000	Non-controlling interests $'000	Total equity $'000
At 1 January 2025	127,127	(21)	(6,852)	(63,817)	56,437	3,547	59,984
Total comprehensive loss for the year							
Loss for the period	–	–	–	(370)	(370)	(74)	(444)
Other comprehensive loss							
Translation differences relating to financial statements of foreign operations and a subsidiary with functional currency in foreign currency	–	(268)	–	–	(268)	–	(268)
Total other comprehensive loss	–	(268)	–	–	(268)	–	(268)
Total comprehensive loss for the period	–	(268)	–	(370)	(638)	(74)	(712)
Transactions with owners, recognised directly in equity							
Contribution by and distributions to owners							
Acquisition of additional interest in a subsidiary	–	–	–	(145)	(145)	(327)	(472)
Total transactions with owners	–	–	–	(145)	(145)	(327)	(472)
At 30 June 2025	127,127	(289)	(6,852)	(64,332)	55,654	3,146	58,800

Condensed Interim Statements of Changes in Equity (Cont'd)

The Company	Share capital $'000	Accumulated losses $'000	Total equity $'000
At 1 January 2026	127,127	(89,562)	37,565
Loss for the period	–	(610)	(610)
Total comprehensive loss for the period	–	(610)	(610)
At 30 June 2026	127,127	(90,172)	36,955

The Company	Share capital $'000	Accumulated losses $'000	Total equity $'000
At 1 January 2025	127,127	(88,929)	38,198
Loss for the period	–	(900)	(900)
Total comprehensive loss for the period	–	(900)	(900)
At 30 June 2025	127,127	(89,829)	37,298

Condensed Interim Consolidated Statement of Cash Flows

	Group	
	1H 2026	**1H 2025**
	$'000	**$'000**
Operating activities		
Loss after taxation from continuing operations	(12,218)	(450)
(Loss)/Profit after taxation from discontinued operations	(5)	6
	(12,223)	(444)
Adjustments for:		
Reversal of allowance for write-down of inventories	–	(322)
Depreciation of property, plant and equipment	1,297	1,383
Fair value gain arising from financial assets at FVTPL	(1)	–
Fair value loss on precious metal, net	667	207
Finance costs	907	900
Finance income	(62)	(35)
Loss/(Gain) on disposal of plant and equipment	7	(8)
Impairment losses on property, plant and equipment	7,865	–
Income tax expense	38	30
Inventories written off	1,517	2
Property, plant and equipment written off	855	6
Provision for demolition cost	300	–
Waiver of debt from a vendor	–*	(29)
Reversal of allowance for impairment losses on trade and other receivables	–	(12)
Share of loss from investment in associate	392	394
	1,559	2,072
Changes in working capital:		
Inventories	(5,862)	884
Trade and other receivables	(1,123)	629
Trade and other payables	(253)	(1,040)
Cash (used in)/generated from operations	(5,679)	2,545
Income taxes paid	(162)	(280)
Net cash (used in)/generated from operating activities	(5,841)	2,265
Cash flows from investing activities		
Purchase of property, plant and equipment	(140)	(75)
Advance payment for acquisition of a leasehold property	–	(525)
Deposit received from disposal of assets held-for-sale	–	500
Interest received	69	24
Additional investment in a subsidiary	–	(472)
Additional investment in an associate	(1,557)	(1,464)
Proceeds from money market funds	260	–
Purchase of money market funds	(401)	–
Proceeds from disposal of property, plant and equipment	39	8
Net cash used in investing activities	(1,730)	(2,004)

Condensed Interim Consolidated Statement of Cash Flows

	Group	
	1H 2026	**1H 2025**
	$'000	**$'000**
Cash flows from financing activities		
Interest paid	(740)	(869)
Repayment of loan to a related party	–	(637)
Repayment of lease liabilities	(209)	(253)
Proceeds from long-term loans and borrowings	–	27,000
Proceeds from short-term loans and borrowings	2,751	5,835
Repayment of long-term loans and borrowings	(1,371)	(9,816)
Repayment of short-term loans and borrowings	–	(6,006)
Withdrawal of fixed deposit pledged	100	65
Net cash from financing activities	531	15,319
Net (decrease)/increase in cash and cash equivalents	(7,040)	15,580
Cash and cash equivalents at 1 January	17,843	10,954
Effect of exchange rate fluctuations on cash held	26	(276)
Cash and cash equivalents at 30 June	10,829	26,258

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

	1H 2026	**1H 2025**
	$'000	**$'000**
Continuing operations		
- Cash and bank balances	6,518	19,269
- Deposit with financial institutions	5,611	4,107
Cash and cash equivalents from continuing operations	12,129	23,376
Disposal group classified as held-for-sale [1]		
- Cash and bank balances	–	4,182
- Deposit with financial institutions	–	100
Cash and cash equivalents from disposal group classified as held-for-sale	–	4,282
Deposits pledged	(1,300)	(1,400)
Cash and cash equivalents in the consolidated statement of cash flows	10,829	26,258

Non-cash transactions

During the financial period, the Group acquired property, plant and equipment with an aggregate cost of $309,000 (1H 2025: $75,000), of which $47,000 (1H 2025: $Nil) of addition under right-of-use assets and $122,000 (1H 2025: $Nil) were acquired under finance leases.

[1] *In 2025, the Group had previously entered into a sale and purchase arrangement for the proposed disposal of the subsidiaries. The disposal was subsequently cancelled as the buyer did not proceed with the transaction. The Group has therefore, ceases to present the subsidiaries as disposal group classified as held-for-sale.*

Notes to Condensed Interim Consolidated Financial Statements

1 Corporate Information

Enviro-Hub Holdings Ltd. (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 period ended 30 June 2026 comprise the Company and its subsidiaries (together referred to as the Group and individually as Group entities) and the Group's interest in equity accounted investees.

The principal activity of the Company is that of an investment holding company. The principal activities of the Group consist of investing and management of commercial and industrial properties, trading of ferrous and non-ferrous metals, trading of electronic waste (e-waste), e-waste recycling and Platinum Group Metals (PGM) refining, investment holding and manufacturing and trading of rubber gloves.

2 Basis of Preparation

2.1. The condensed interim financial statements for the period ended 30 June 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 31 December 2025.

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 2.2.

The condensed interim financial statements are presented in Singapore dollar which is the Company's functional currency. All financial information presented in Singapore dollars have been rounded to the nearest thousand, unless otherwise stated.

2.2. New and amended standards adopted by the Group

A number of amendments to Standards have become applicable for the current reporting period. The Group did not have to change its accounting policies or make retrospective adjustments as a result of adopting those standards.

2 Basis of Preparation (cont'd)

2.3. Use of estimates and judgements

In preparing the condensed interim 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 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 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.

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 included in the following notes:

- Note 21 – estimation of recoverable amounts of plant and machinery and determination of fair value of investment property using significant unobservable inputs

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

In 2025, the Group revised its reportable segments following the cessation of operations of one (1) business segment (i.e. piling contracts, construction, rental and servicing of machinery). As the remaining activities of this segment are not material, they have been aggregated with other operating segment for reporting purposes. Accordingly, the number of reportable segments has been reduced from five (5) to four (4). Comparative segment information has been restated to conform with the current period's presentation.

The Group has four (4) reportable segments, as described below, which are the Group's strategic business units. The strategic business units offer different products and services and are managed separately because they require different technology and marketing strategies. For each of the strategic business units, the Group's Executive Chairman reviews internal management reports on at least a quarterly basis. The following summary describes the operations in each of the Group's reportable segments:

(a) Property investments and management
Investment in properties for rental income and capital appreciation.

(b) Trading, recycling and refining of e-waste/metals
Trading, recycling and refining of electronic waste (e-waste) and metals, comprising the recycling, extraction and refining of PGM and copper.

(c) Manufacturing and trading of healthcare products
Comprising sales, distribution and marketing of healthcare products and other related activities.

(d) Others
Includes plastics to chemical refining which involves conversion of waste plastic to usable liquid hydrocarbon fuel oil, provision of piling, building and construction related engineering and technical services as well as rental and servicing of machinery.

Information regarding the results of each reportable segment is included below. Performance is measured based on segment profit before tax and finance costs, as included in the internal management reports that are reviewed by the Group's Executive Chairman. Segment profit before tax and finance costs is used to measure performance as management believes that such information is the most relevant in evaluating the results of certain segments relative to other entities that operate within these industries.

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4.1 Reportable segments

1 January 2026 to 30 June 2026	Trading, recycling and refining of e-waste/ metals $'000	Property investments and management $'000	Manufacturing and trading of healthcare products $'000	Others $'000	Total $'000
Revenue from contracts with customers	17,576	–	59	1	17,636
Rental income	49	805	–	–	854
Depreciation of property, plant and equipment	(1,127)	–	(105)	–	(1,232)
Reportable segment (loss)/profit before tax and finance costs	(9,226)	583	(354)	(17)	(9,014)
Share of loss of associate (net of taxation)	–	–	(392)	–	(392)
Other material non-cash items:					
- Fair value loss on precious metal, net	(667)	–	–	–	(667)
- Finance income	21	11	6	–*	38
- Finance costs	(272)	(622)	(6)	–	(900)
- Income tax credit/(expense)	23	(61)	–	–	(38)
- Inventories written off	(42)	–	–	–	(42)
- (Loss)/Gain on disposal of property, plant and equipment	(12)	–	5	–	(7)
- Property, plant and equipment written off due to fire incident	(855)	–	–	–	(855)
- Inventories written off due to fire incident	(1,475)	–	–	–	(1,475)
- Provision for demolition cost	(300)	–	–	–	(300)
- Impairment losses on property, plant and equipment due to fire incident	(7,865)	–	–	–	(7,865)
Reportable segment assets	26,359	60,160	4,442	2	90,963
Investment in associate	–	–	9,288	–	9,288
Capital expenditure	111	–	–	–	111
Reportable segment liabilities	23,624	43,196	463	2,565	69,848

**Denotes amount <$1,000*

4.1 Reportable segments (cont'd)

	Trading, recycling and refining of e-waste/ metals $'000	Property investments and management $'000	Manufacturing and trading of healthcare products $'000	Others $'000	Total $'000
1 January 2025 to 30 June 2025 (Restated)					
Revenue from contracts with customers	18,182	–	430	–	18,612
Rental income	289	760	–	–	1,049
Depreciation of property, plant and equipment	(1,222)	–	(94)	–	(1,316)
Reportable segment profit/(loss) before tax and finance costs	2,662	489	(4)	(5)	3,142
Share of loss of associate (net of tax)			(394)	–	(394)
Other material non-cash items:					
- Fair value gain on precious metal, net	(207)	–	–	–	(207)
- Finance income	19	9	–*	–*	28
- Finance costs	(280)	(600)	(11)	–	(891)
- Income tax credit/(expense)	(1)	(29)	–	–	(30)
- Gain on disposal of property, plant and equipment	8	–	–	–	8
- Inventory written off	(2)	–	–	–	(2)
- Reversal of allowance for write-down of inventories	322	–	–	–	322
- Allowance for impairment losses on trade and other receivables					
- Property, plant and equipment written off	(6)	–	–	–	(6)
- Impairment loss on property, plant and equipment				–	
Reportable segment assets	26,562	58,309	7,443	3	92,317
Investment in associate	–	–	6,755	–	6,755
Capital expenditure	56	–	–*	–	56
Reportable segment liabilities	18,205	45,576	762	2,566	67,109

Reconciliation of reportable segment revenues, profit or loss, assets and liabilities and other material items

	1H 2026 $'000	1H 2025 $'000
Revenue		
Total revenue for reportable segments	18,490	19,661
Elimination of discontinued operations	–	–
Consolidated revenue	18,490	19,661
Profit or loss		
Total (loss)/profit for reportable segments before tax and finance costs	(9,014)	3,142
Elimination of discontinued operations	5	(6)
Unallocated amounts:		
- Other corporate expenses	(2,779)	(3,162)
Share of loss from investment in associate	(392)	(394)
Consolidated loss before taxation from continuing operations	(12,180)	(420)
Assets		
Total assets for reportable segments	90,963	92,317
Other unallocated amounts*	12,807	28,304
Investment in associate	9,288	6,755
Consolidated total assets	113,058	127,376
Liabilities		
Total liabilities for reportable segments	69,848	67,109
Other unallocated amounts	928	1,467
Consolidated total liabilities	70,776	68,576

**Unallocated assets are mainly related to cash and cash equivalents, a portion of the plant and equipment, and other receivables which are utilised by more than one segment of the Group.*

Other material items

30 June 2026	Reportable segment totals $'000	Adjustments $'000	Consolidated totals $'000
Capital expenditure	111	29 [a]	140
Depreciation of property, plant and equipment	(1,232)	(65) [a]	(1,297)
Fair value loss on precious metal, net	(667)	–	(667)
Finance income	38	24 [a]	62
Finance costs	(900)	(7) [a]	(907)
Inventories written off	(42)	–	(42)
Inventories written off due to fire incident	(1,475)	–	(1,475)
Property, plant and equipment written off due to fire incident	(855)	–	(855)
Provision for demolition cost	(300)	–	(300)
Impairment losses on property, plant and equipment due to fire incident	(7,865)	–	(7,865)
Loss on disposal of property, plant and equipment	(7)	–	(7)
Income tax expense	(38)	–	(38)

30 June 2025	$'000	$'000	$'000
Capital expenditure	56	19[a]	75
Depreciation of property, plant and equipment	(1,316)	(67)[a]	(1,383)
Fair value loss on precious metal, net	(207)	–	(207)
Finance income	28	7[a]	35
Finance costs	(891)	(9)[a]	(900)
Inventory written off	(2)	–	(2)
Gain on disposal of property, plant and equipment	8	–	8
Waiver of debt from vendors	29	–	29
Property, plant and equipment written off	(6)	–	(6)
Income tax expense	(30)	–	(30)
Reversal of allowance for write-down of inventories	322	–	322
Reversal of allowance for impairment losses on trade and other receivables	12	–	12

[a] *Other unallocated amounts*

4.2 Disaggregation of revenue

1 January 2026 to 30 June 2026	Trading, recycling and refining of e-waste/ metals $'000	Property investments and management $'000	Manufacturing and trading of healthcare products $'000	Total $'000
Major products/service line				
Sales of goods	16,113	–	–	16,113
Revenue from refinery service income	1,464	–	59	1,523
Rental income from properties	49	805	–	854
Total revenue	17,626	805	59	18,490
Timing of revenue recognition (excluding property segment)				
Products and services transferred at a point in time	17,577	–	59	17,636
Total revenue	17,577	–	59	17,636
Primary geographical markets				
Singapore	3,930	805	–	4,735
Hong Kong and China	10,896	–	–	10,896
Malaysia	2,274	–	59	2,333
Other countries	526	–	–	526
Total revenue	17,626	805	59	18,490

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4.2 Disaggregation of revenue (cont'd)

1 January 2025 to 30 June 2025	Trading, recycling and refining of e-waste/ metals $'000	Property investments and management $'000	Manufacturing and trading of healthcare products $'000	Total $'000
Major products/service line				
Sales of goods	17,281	–	430	17,711
Revenue from refinery service income	901	–	–	901
Rental income from properties	289	760	–	1,049
Total revenue	18,471	760	430	19,661
Timing of revenue recognition (excluding property segment)				
Products and services transferred at a point in time	18,471	–	430	18,901
Total revenue	18,471	–	430	18,901
Primary geographical markets				
Singapore	9,277	760	–	10,037
Hong Kong and China	7,173	–	216	7,389
Malaysia	1,578	–	214	1,792
Other countries	443	–	–	443
Total revenue	18,471	760	430	19,661

5. Other income

	1H 2026 $'000	1H 2025 $'000
Continuing operations		
(Loss)/Gain on disposal of property, plant and equipment	(7)	8
Government grants	86	76
Rental income and service income	46	97
Waiver of debt from vendors	–*	29
Others	17	33
	142	243

**Denotes amount <$1,000*

6. Other operating expenses

	1H 2026 $'000	1H 2025 $'000
Continuing operations		
Fair value loss on precious metal, net	667	207
Foreign exchange loss	39	128
Inventories written off due to fire incident	1,475	–
Impairment losses on property, plant and equipment due to fire incident	7,865	–
Pre-operating expenses of plastic to fuel project	2	2
Property, plant and equipment written off due to fire incident	855	6
Provision for demolition cost [1]	300	–
Others due to fire incident	71	–
	11,274	343

[1] The Group recognises a provision of $300,000 for the demolition of existing/remaining building structural located at 3 Gul Crescent due to fire incident. Refer to Note 22 for details.

7. Finance income and finance costs

	1H 2026 $'000	1H 2025 $'000
Continuing operations		
Finance income:		
- Cash and cash equivalents	5	11
- Fixed deposit interest	57	24
	62	35
Finance costs:		
- Bank loans	(748)	(765)
- Lease liabilities	(92)	(100)
- Trust receipts	(8)	(35)
- Others	(59)	–
	(907)	(900)
Net finance costs recognised in profit or loss	(845)	(865)

8.0. Loss before taxation

8.1. Significant items

	Group	
	1H 2026	1H 2025
	$'000	$'000
Continuing operations		
Depreciation of property, plant and equipment	1,297	1,383
Fair value loss on precious metal	667	207
Foreign exchange loss	39	128
Loss/(Gain) on disposal of property, plant and equipment	7	(8)
Government grant	(86)	(76)
Inventories written off	42	2
Inventories written off due to fire incident	1,475	–
Impairment losses on property, plant and equipment due to fire incident	7,865	–
Property, plant and equipment written off	–	6
Property, plant and equipment written off due to fire incident	855	–
Provision for demolition cost	300	–
Reversal of allowance for write-down of inventories	–	(322)
Reversal of allowance for impairment losses on trade and other receivables	–	(12)
Waiver of debt from a vendor	–*	29
Share of loss of associate	392	394

**Denotes amount <$1,000*

8.2. Related party transactions

There are no material related party transactions apart from those disclosed elsewhere in the financial statements, the transactions carried out in the normal course of business on terms agreed with related parties are as follows:

	Group		Company	
	1H 2026	1H 2025	1H 2026	1H 2025
	$'000	$'000	$'000	$'000
Subsidiaries				
Management fee	–	–	1,525	1,525
Interest income	–	–	102	64
Interest expense	–	–	(437)	(246)
Associate				
Sales	–	3	–	–

9. Income tax expense

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

	Group	
	1H 2026	**1H 2025**
	$'000	**$'000**
Current tax expense		
Current financial year	78	30
Over provision in prior year	(40)	–
	38	30

10. Net asset value

	Group		Company	
	30.06.26	**31.12.25**	**30.06.26**	**31.12.25**
Net asset value per ordinary share attributable to owners of the parent for the Group and the Company (cents)	2.68	3.51	2.40	2.44

11. Property, plant and equipment ("PPE")

During the financial period, the Group acquired PPE with an aggregate cost of $309,000 (1H2025: $75,000), of which $47,000 (1H2025: $Nil) related to additions to right-of-use assets and $122,000 (1H2025: $Nil) was acquired under finance leases.

Impairment of PPE

The management conducted an impairment assessment of its leasehold property located at 3 Gul Crescent (the "Premise") due to a fire incident occurred on 12 June 2026. The Premise was destroyed from the fire incident and it is not usable until the Group rebuild the building. The management therefore determined that there is indication of impairment. Refer to Note 6 for the breakdown of fire loss and Note 22 for the incident update.

The recoverable amount of the Premise was determined based on the fair value less cost of disposal (FVLCD) approach. An independent professional valuer was engaged to assess the fair value of the Premise.

As a result of the assessment, the carrying amount of the Premise exceeded their recoverable amount of $1,180,000, leading to the recognition of an impairment loss of $7,865,000.

12. Investment properties

	Group 30.06.26 $'000	Group 31.12.25 $'000
At 1 January	60,140	58,281
Change in fair value:		
– fair value gain	–	4,696
– gain on disposal	–	281
Disposals of strata units	–	(3,118)
At 30 June / 31 December	60,140	60,140

Investment properties comprise freehold industrial properties that are leased to third parties. Generally, each of the leases contains an initial non-cancellable period of 1 to 3 years. Subsequent renewals are negotiated with the lessee and on average, the renewal period is 1 to 3 years. No contingent rents are charged.

13. Investment in associate

	Group 30.06.26 $'000	Group 31.12.25 $'000
Investment in associate	9,288	8,123

The Group through its wholly owned subsidiary, Pastel Glove Sdn. Bhd. ("PGSB") incorporated a company, Pastel Care Sdn Bhd ("PCSB") with a paid-up capital of MYR1,800,000 (equivalent to $566,000) where the Group invested 40% of the issued and paid-up capital of PCSB for a total consideration of RM720,000 (equivalent to $227,000).

In 2022, 2023, 2024, 2025 and 1H 2026, the Group injected additional capital of RM6,009,000 (equivalent to $1,830,000), RM8,340,000 (equivalent to $2,292,000), RM9,758,000 (equivalent to $3,161,000), MYR9,800,000 (equivalent to $3,295,000) and MYR4,900,000 (equivalent to $1,557,000) respectively into PCSB in the form of redeemable convertible preference shares ("RCPS") through PGSB with cash consideration.

Details of the associate at the end of the reporting period is as follows:

Name of associate	Place of incorporation and operation	Proportion of ownership interest 30.06.26	Proportion of ownership interest 31.12.25	Principal activity
Pastel Care Sdn. Bhd.	Malaysia	40%	40%	Retail sale of pharmaceuticals, medical and orthopedic goods

13. Investment in associate (cont'd)

Summarised financial information of PCSB is as follows:

	30.06.26 $'000	31.12.25 $'000
Assets and liabilities:		
Non-current assets	4,617	5,314
Current assets	6,513	5,433
Total assets	11,130	10,747
Non-current liabilities – lease liabilities	1,903	2,372
Current liabilities	3,447	3,172
Total liabilities	5,350	5,544
Net assets	5,780	5,203
Less: Capital injection by the shareholders in form of RCPS	(12,898)	(11,341)
	(7,118)	(6,138)
Group's share of associate's net assets	(2,847)	(2,455)
Capital injection by the Group in the form of RCPS	12,135	10,578
Carrying amount of the investments	9,288	8,123
Included in the non-current assets are:		
Plant and equipment	2,185	2,350
Right-of-use assets	2,432	2,964
Included in the current assets are:		
Inventories	3,389	2,947
Other investment – Money market funds	918	892
Included in the current liabilities are:		
Lease liabilities	663	720
Trade and other payables	2,784	2,452

	30.06.26 $'000	31.12.25 $'000
Results		
Revenue	6,349	11,502
Interest income	2	–*
Interest expense	64	121
Depreciation	692	1,250
Loss before taxation	980	2,143
Loss for the financial period/year, representing total comprehensive loss for the financial period/year	980	2,143
Group's interest in net assets of investee at beginning of the year	8,123	5,685
Addition during the period/year	1,557	3,295
Group's share of loss from operations	(392)	(857)
Carrying amount of interest in investee at end of the period/year	9,288	8,123

14. Other investment

	30.06.26 $'000	31.12.25 $'000
Financial assets at FVTPL		
Money market funds	161	23

Financial assets at FVTPL of the Group represent investment in money market funds with Kenanga Investors Berhad. The fair value of this investment is determined by reference to the net asset value of the fund published by the fund manager at the reporting date. Any subsequent changes in fair value are recognised in profit or loss.

15. Trade and other receivables

	Group		Company	
	30.06.26 $'000	31.12.25 $'000	30.06.26 $'000	31.12.25 $'000
Trade receivables	1,639	775	–	–
Trade receivables - subsidiaries	–	–	1,420	1,199
Impairment losses	(107)	(107)	(72)	(72)
	1,532	668	1,348	1,127
Amounts due from subsidiaries:				
– interest bearing loans	–	–	10,033	9,019
– non-interest bearing loans	–	–	1,670	1,659
– non-trade	–	–	1,294	1,123
Impairment losses	–	–	(2,398)	(2,398)
	–	–	10,599	9,403
Deposits	744	476	–	–
Amount due from a former director of a subsidiary	7,270	7,270	–	–
Impairment losses	(4,210)	(4,210)	–	–
	3,060	3,060	–	–
Other receivables	1,165	1,166	26	5
Impairment losses	(62)	(62)	–	–
	1,103	1,104	26	5
Financial assets at amortised cost	6,439	5,308	11,973	10,535
Prepayments	175	168	40	29
	6,614	5,476	12,013	10,564
Representing:				
Current	6,614	5,476	12,013	10,564

The interest-bearing amounts due from subsidiaries are unsecured, bear interest range between 2.00% to 2.95% (2025: 2.00% to 2.95%) and are repayable on demand. The non-interest bearing and non-trade amounts due from subsidiaries are unsecured, interest-free and are repayable on demand.

16. Inventories

	Group	
	30.06.26	31.12.25
	$'000	$'000
Trading inventories	1,042	3,416
Precious metal measured at fair value	6,782	636
Raw materials and consumables	11	11
	7,835	4,063

Following a review of the net realisable value of inventories, the Group recorded no reversal of inventory write-downs in 1H2026 (2025: $322,000). The reversal recognised in 2025 arose from the subsequent sale of inventories that had previously been written down. The reversal was recognised in cost of sales.

During the financial period, the Group recognised an inventory write-off of $1,517,000 (2025: S$2,000), of which $1,475,000 arose from the fire loss at 3 Gul Crescent in June 2026.

17. Loans and Borrowings

		Group		Company	
	Note	30.06.26	31.12.25	30.06.26	31.12.25
		$'000	$'000	$'000	$'000
Non-current liabilities					
Secured bank loans		51,432	51,810	–	–
Lease liabilities	19(ii)	4,622	4,627	256	263
		56,054	56,437	256	263
Current liabilities					
Secured bank loans		834	1,796	–	–
Secured invoice financing		2,790	–	–	–
Lease liabilities	19(ii)	503	469	89	79
		4,127	2,265	89	79
		60,181	58,702	345	342

	Group		Company	
	30.06.26	31.12.25	30.06.26	31.12.25
	$'000	$'000	$'000	$'000
Secured				
Amount repayable within one year	4,127	2,265	–	–
Amount repayable after one year	56,054	56,437	–	–

17. Loans and Borrowings (cont'd)

The securities for the Group's bank loans and borrowings are as follows:

(a) First legal mortgages over leasehold properties (including construction-in-progress) with carrying amount of $12,859,000 (2025: $18,144,000);

(b) First legal mortgages over all investment properties with carrying amount of $60,140,000 (2025: $60,140,000);

(c) Fixed deposits amounting to $1,300,000 (2025: $1,400,000);

(d) Guarantees by a subsidiary of the Company;

(e) Guarantees by the Executive Chairman of the Company;

(f) Guarantees by the Company;

(g) Property, plant and equipment with carrying amount of $637,000 (2025: $561,000);

(h) Guarantees by a director of a subsidiary of the company; and

The securities for the Company's bank loans and borrowings are property, plant and equipment with carrying amount of $484,000 (2025: $514,000).

18. The Group as a lessee

The Group leases leasehold properties, plant and machinery, motor vehicles and office equipment. The leases run for a period of 1 to 20 years (2025: 1 to 20 years). Some leases provide for additional rent payments that are based on changes in local price indices.

(i) Right-of-use-assets

There is an additional of $47,000 right-of-use asset during the period (2025: $22,000).

(ii) Lease liabilities

		----------- Group -----------		-------- Company --------	
	Note	**30.06.26 $'000**	**31.12.25 $'000**	**30.06.26 $'000**	**31.12.25 $'000**
Lease liabilities – non-current					
- Continuing operations	18	4,622	4,627	256	263
Lease liabilities – current					
- Continuing operations	18	503	469	89	79
		5,125	5,096	345	342

19. Trade and other payables

	Note	Group 30.06.26 $'000	Group 31.12.25 $'000	Company 30.06.26 $'000	Company 31.12.25 $'000
Deferred income		77	98	–	–
Trade payables	(i)	3,355	3,528	–	–
Other accruals		1,255	1,638	461	646
Provision for restoration costs		222	222	–	–
Provision for demolition cost		1,272	985	–	–
Other payables		422	428	107	134
Deposits received		1,245	688	–	–
Amounts due to related parties:					
– non-trade	(ii)	2,550	2,550	–	–
Amounts due to subsidiaries:					
– interest bearing loans	(iii)	–	–	20,044	20,044
– interest bearing loans	(iv)	–	–	2,590	2,590
– interest bearing loans	(v)	–	–	14,100	14,100
– non-trade	(vi)	–	–	4,457	4,028
		10,398	10,137	41,759	41,542
Representing:					
Non-current		137	137	–	–
Current		10,261	10,000	41,759	41,542
		10,398	10,137	41,759	41,542

The movement of provisions for restoration and demolition costs are as follows:

	Group 30.06.26 $'000	Group 31.12.25 $'000
At beginning of the period/year	1,207	167
Charge to profit or loss - provisions	300	985
Charge to profit or loss - finance costs	–	55
Utilised during the period	(13)	–
At end of the period/year	1,494	1,207

(i) Trade payables are non-interest bearing and average credit period on purchase of supplies and services range from 30 to 60 days (2025: 30 to 60 days) according to the terms agreed with suppliers.

(ii) The amounts are due to a company where a controlling individual shareholder of the Company has minority interest. The amounts are unsecured, interest-free and repayable on demand.

(iii) The amounts are unsecured, bear interest of 2.00% (2025: 2.00%) and are repayable on demand.

19. Trade and other payables (cont'd)

(iv) The amounts are unsecured, bear interest ranging from 1.90% to 1.0% plus 3-month SORA (2025: 1.0% plus 3-month SORA).

(v) The amounts are unsecured, bear fixed interest at 2.95% and are repayable on demand.

(vi) The amounts are unsecured, interest-free and are repayable on demand.

20. Share capital

	-----------The Group and the Company-----------			
	30.06.26		31.12.25	
The Group and Company	**Number of shares ’000**	**Amount $’000**	**Number of shares ’000**	**Amount $’000**
Fully paid ordinary shares, with no par value:				
At the beginning of the year	1,541,164	127,127	1,541,164	127,127
Issuance of ordinary shares	–	–	–	–
At 30 June/31 December	1,541,164	127,127	1,541,164	127,127

The holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to one vote per share at meetings of the Company. All shares rank equally with regard to the Company's residual assets.

The Company did not hold any outstanding convertibles and treasury shares as at 30 June 2026 and 31 December 2025. The Company's subsidiaries do not hold any shares in the Company as at 30 June 2026 and 31 December 2025.

21. Measurement of fair values

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:

Fair value hierarchy

When measuring the fair value of an asset or a liability, the Group uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on inputs used in the valuation techniques as follows:

21. Measurement of fair values (cont'd)

Fair value hierarchy (cont'd)

- Level 1: The fair value of assets and liabilities with standard terms and conditions and which trade in active markets that the Group can access at the measurement date are determined with reference to quoted market prices (unadjusted).
- Level 2: In the absence of quoted market prices, the fair values of the assets and liabilities are determined using the other observable, either directly or indirectly, inputs such as quoted prices for similar assets/liabilities in active markets or included within Level 1, quoted prices for identical or similar assets/liabilities in non-active markets.
- Level 3: In the absence of quoted market prices included within Level 1 and observable inputs included within Level 2, the fair values of the remaining assets and liabilities are determined in accordance with generally accepted pricing models.

Fair value measurements that use inputs of different hierarchy levels are categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The table below analyses the Group's assets that are measured at fair value on a recurring or non-recurring basis in the statement of financial position after initial recognition.

Group	Level 1 $'000	Level 2 $'000	Level 3 $'000	Total $'000
30 June 2026				
Recurring fair value measurements				
Investment properties	–	–	60,140	60,140
Precious metal measured at fair value	6,782	–	–	6,782
Other investment measured at FVTPL	–	161	–	161
Non-recurring fair value measurements				
Plant and machinery	–	–	807	807
Leasehold land and property	–	–	1,180	1,180
31 December 2025				
Recurring fair value measurements				
Other investment measured at FVTPL	–	23	–	23
Investment properties	–	–	60,140	60,140
Precious metal measured at fair value	636	–	–	636
Non-recurring fair value measurements				
Plant and machinery	–	–	807	807

21. Measurement of fair values (cont'd)

Precious metal measured at fair value

Precious metals are mark-to-market using market rates of the precious metals at balance sheet date. The market rates of the precious metal are based on rates on the London Bullion Market Association ("LBMA").

Level 3 fair values

The following table shows a reconciliation from the beginning balances to the ending balances for Level 3 fair values measurements of investment properties, classified under recurring fair value measurement.

Group	**30.06.26 $'000**	**31.12.25 $'000**
Investment properties		
Balance at 1 January	60,140	58,281
Disposals of strata units	–	(3,118)
Gain on disposal	–	281
Fair value gain	–	4,696
Balance at 30 June / 31 December	60,140	60,140

21. Measurement of fair values (cont'd)

Summary of the quantitative information about the significant unobservable inputs used in the level 3 fair value measurements.

Description	Fair value at 30 June 2026 $'000	Fair value at 31 December 2025 $'000	Valuation technique(s)	Significant unobservable inputs	Range	Relationship of unobservable inputs to fair value
Recurring fair value measurements						
Investment properties	60,140	60,140	Market comparison approach	Price per square foot	$731 - $913 (2025: $731 - $913)	An increase will result in an increase in fair value
				Specification discount	N/A (2025: N/A)	An increase will result in an decrease in fair value
				Condition discount	N/A (2025: N/A)	An increase will result in an decrease in fair value
				Size adjustment per square foot difference	-14.1% - 7.3% (2025: -14.1% - 7.3%)	An increase will result in an increase in fair value
				Level discount per level difference	N/A (2025: N/A)	An increase will result in an decrease in fair value
				Floor loading/Ceiling height adjustment	-6% (2025: -6%)	An increase will result in an increase in fair value
				Usage adjustment	2% (2025: 2%)	An increase will result in an increase in fair value
Non-recurring fair value measurements						
Plant and machinery	807	807	Depreciated replacement costs approach	Pandemic order discount	30% (2025: 30%)	An increase will result in a decrease in fair value
				Technology and design discount	10% - 20% (2025: 10 - 20%)	An increase will result in a decrease in fair value
				Physical condition discount	5% (2025: 5%)	An increase will result in a decrease in fair value
				Marketability discount	40% (2025: 40%)	An increase will result in a decrease in fair value

21. Measurement of fair values (cont'd)

Summary of the quantitative information about the significant unobservable inputs used in the level 3 fair value measurements (cont'd).

Description	Fair value at 30 June 2026 $'000	Fair value at 31 December 2025 $'000	Valuation technique(s)	Significant unobservable inputs	Range	Relationship of unobservable inputs to fair value
Non-recurring fair value measurements						
Leasehold land and property	1,180	Not applicable	Market comparison method and income approach	Comparable industrial land price per square foot per plot ratio	$50 - $65	An increase will result in an increase in fair value
				Capitalisation yield	6%	An increase will result in an decrease in fair value

22. Significant events

On 12 June 2026, a fire incident occurred at one of the Group's properties located at 3 Gul Crescent, Singapore 629519 (the "Premise"). As a result of the fire, the Premise sustained extensive damage and is currently not in a usable condition. The subsidiaries operating from the Premise have been temporarily relocated to other properties within the Group, and the affected operations have been partially restored.

The Group continues to take steps to mitigate the operational impact of the incident while progressively restoring and stabilising the affected operations.

Investigations into the cause of the fire are ongoing. The Group has submitted the relevant insurance claims, and the insurers and their appointed loss adjusters are currently assessing the extent of the losses and the amount recoverable under the relevant insurance policies.

As at the date of these condensed interim financial statements, the assessment remains ongoing and the amount of any recovery cannot be determined with sufficient certainty. Accordingly, no insurance recovery has been recognised in these condensed interim financial statements.

The Group is also working closely with the relevant authorities, professional advisers and consultants to evaluate the appropriate course of action for the Premise, including the demolition and redevelopment of the site for the remaining lease term.

Other Information Required by Listing Rule Appendix 7.2

1. **Review**

   The condensed consolidated statement of financial position of Enviro-Hub Holdings Ltd and its subsidiaries as at 30 June 2026 and the related consolidated profit or loss and other comprehensive income, condensed consolidated statement of changes in equity and condensed consolidated statement of cash flows for the period then ended and certain explanatory notes have not been audited or reviewed.

2. **Review of performance of the Group**

   Consolidated Statement of Profit or Loss (for continuing operations)

   i) The Group’s revenue decreased by $1.2 million or 6% from $19.7 million to $18.5 million mainly due to lower revenue from the recycling and healthcare segment.

   ii) The Group's gross profit decreased by $0.5 million or 13% from $4.3 million to $3.7 million mainly due to lower revenue from the recycling segment.

   iii) The Group's gross profit margin decreased from 22% to 20%, primarily driven by higher cost of sales attributable to the recycling segment.

   iv) The Group’s other income decreased by $0.1 million or 42% due to lower service income from the recycling segment and no vendor discounts received by the healthcare segment in 1H2026.

   v) The Group’s selling and distribution expenses increased by $0.1 million or 12% from $1.0 million to $1.1 million mainly due to higher staff costs from the recycling segment.

   vi) The Group's other operating expenses increased by $10.9 million, from $0.3 million to $11.2 million, mainly due to $7.8 million of property impairment, $0.9 million of property, plant and equipment (“PPE”) write-offs, $1.5 million of inventory write-offs and $0.3 million provision for demolition cost arising from the fire incident. In addition, the fair value loss on precious metals was $0.5 million higher in 1H2026.

   vii) The Group’s net finance costs, share of loss from investment in associate and income tax expense in 1H2026 were comparable to 1H2025.

   viii) The Group's loss for the period included one-off fire-related losses of approximately $10.5 million, comprising property impairment of $7.8 million, an inventory write-off of $1.5 million, a PPE write-off of $0.9 million, and a provision of $0.3 million for the demolition of the fire-damaged structure. Excluding these one-off items, the Group's loss for the period would have been approximately S$1.7 million, primarily attributable to lower revenue, higher operating expenses and a fair value loss on precious metals.

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

<u>Consolidated Statement of Financial Position</u>

i) The decrease in property, plant and equipment was mainly due to impairments and write-offs arising from the fire incident during the period.

ii) The increase in investment in associate was mainly due to the capitalization of shareholder loans during the period.

iii) The increase in inventories was due to the higher precious metal inventories held by the recycling segment.

iv) The increase in trade and other receivables was mainly due to the increase in trade receivables from the recycling segment.

v) The increase in loans and borrowings was mainly due to the drawdown of short-term secured invoice financing loans during the period.

vi) The Group's trade and other payables as at 30 June 2026 were comparable to 31 Dec 2025.

<u>Consolidated Statement of Cash Flows</u>

i) Higher net cash used in operating activities in 1H2026 mainly due to an increase in inventories and trade and other receivables during the period.

ii) Lower net cash outflows from investing activities in 1H2026 was mainly due to the acquisition of additional investment in a subsidiary in 1H2025.

iii) Lower net cash inflows from financing activities in 1H2026 was mainly due to no new long-term loan drawdowns in 1H2026.

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

Not applicable as no forecast or prospect statements were previously made.

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.

The e-waste recycling industry is expected to remain resilient over the next 12 months, supported by increasing volumes of electronic waste generated globally, growing environmental awareness and continuing regulatory initiatives promoting responsible recycling and resource recovery. The Singapore Government recently announced a review of the Zero Waste Masterplan with the objective of improving recycling efficiency, strengthening resource recovery efforts and extending the operational lifespan of Semakau Landfill beyond 2035. This initiative reflects Singapore's continued commitment towards strengthening the circular economy and enhancing resource recovery capabilities.

The Singapore industrial property market is expected to remain stable over the next 12 months despite continuing macroeconomic uncertainties. According to JTC statistics, industrial rents increased by 0.5% quarter-on-quarter in the second quarter of 2026, supported by resilient occupier demand and relatively stable occupancy levels. While rental growth may moderate, demand for well-located, high-specification industrial and logistics facilities is expected to provide continued support for the sector.

Following the fire incident at the Group's facility at 3 Gul Crescent, Singapore 629519, the Group's key priorities are focused on progressively restoring and stabilization its e-waste recycling operations, expediting the insurance claims process and evaluating redevelopment options for the affected site. At the same time, the Group will continue to pursue suitable business opportunities while maintaining a disciplined approach towards capital management, liquidity preservation and cost optimization.

5. Dividend information

a) Whether an interim (final) ordinary dividend has been declared (recommended);
There is no interim ordinary dividend declared during the period.

b) Final ordinary dividend

(i) Amount per share
Not applicable.

(ii) Previous corresponding period
Not applicable.

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 5.00 pm) will be registered before entitlements to the dividend are determined.
Not applicable.

If no dividend has been declared/recommended, a statement to that effect.
No dividend has been declared or recommended. The Company is preserving its cash to pursue strategic business planning and activities.

6. Interested person transactions

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

Name of interested person	Nature of relationship	Aggregate value of all Interested Person Transactions during the financial year under review (excluding transactions less than S$100,000 and transactions conducted under the Shareholders' Mandate pursuant to Rule 920)	Aggregate value of all Interested Person Transactions during the financial year under review conducted under Shareholders' Mandate pursuant to Rule 920 (excluding transactions less than S$100,000)
EH Property & Investments Pte Ltd	Director has interest in joint venture partner - BS Capital Pte Ltd. ("BSC")	Shareholder's loan – $Nil (note 1)	-

(1) The Company has an existing obligation to fund the joint venture entered into between the Company and BS Capital Pte. Ltd. in relation to EH Property & Investments Pte. Ltd. ("EH Property") by way of shareholder's loan ("EH Property Shareholder's Loan"). Details of the joint venture and the EH Property Shareholder's Loan were set out in the Company's circular to shareholders dated 29 August 2013 and the Company's announcements on the SGXNET dated 25 June 2013, 8 July 2013 and 24 February 2014. There is no loan or repayment made in regard to EH Property Shareholder's Loan during the financial period ended 30 June 2026.

7. 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 confirms that the undertakings under Rule 720(1) of the Listing Manual have been obtained from all its directors and executive officers in the format set out in Appendix 7.7.

Confirmation by the Board Pursuant to Rule 705(5)

We, Raymond Ng and Lau Chin Huat, being two directors of Enviro-Hub Holdings Ltd (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 these interim unaudited financial statements of the Company and of the Group to be false or misleading in any material aspect.

On behalf of the board of directors

Raymond Ng	**Lau Chin Huat**
Chairman	**Director**

BY ORDER OF THE BOARD
Joanna Lim
Company Secretary
14 August 2026