



CONDENSED INTERIM FINANCIAL STATEMENTS FOR THE SIX MONTHS AND FULL YEAR ENDED 31 DECEMBER 2025

PROSPERA GLOBAL LIMITED

Incorporated in the Republic of Singapore
Company Registration Number – 200402180C

In view of the material uncertainty relating to going concern issued by the Company's independent auditor, PKF-CAP LLP, on the audited financial statements of the Group for the financial year ended 31 December 2024, the Company is required by the Singapore Exchange Securities Trading Limited to announce its quarterly financial statements pursuant to Catalist Rule 705(2).

This document has been reviewed by the Company's Sponsor, Evolve Capital Advisory Private Limited. It has not been examined or approved by the Exchange and the Exchange assumes no responsibility for the contents of this document, including the correctness of any of the statements or opinions made or reports contained in this document.

The contact person for the Sponsor is Mr. Jerry Chua (Tel: (65) 6241 6626), at 160 Robinson Road, #20-01/02 SBF Center, Singapore 068914.

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CONDENSED INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

		GROUP			
	Note	6 months ended 31 December 2025 (Unaudited) \$'000	6 months ended 31 December 2024 (Unaudited) \$'000	12 months ended 31 December 2025 (Unaudited) \$'000	12 months ended 31 December 2024 (Audited) \$'000
Revenue	3(b)	2,918	304	2,923	614
Cost of services		(300)	(292)	(472)	(580)
Gross profit		2,618	12	2,451	34
Other income		128	43	132	83
Other credits		18	(29)	18	3
Expenses					
- Administrative		(1,590)	(1,138)	(2,979)	(1,879)
- Interest		5	(12)	(1)	(22)
- Other charges		(124)	(1,288)	(182)	(1,288)
Profit/ (loss) before income tax	4	1,055	(2,412)	(561)	(3,069)
Income tax expenses	5	(72)	-	(72)	*
Net profit/ (loss) for the financial period		983	(2,412)	(633)	(3,069)
Other comprehensive loss:					
<u>Items that may be reclassified</u>					
<u>subsequently to profit or loss:</u>					
Currency translation differences arising from consolidation		(36)	(4)	(34)	(4)
Currency translation differences recycled to profit or loss on struck off of a subsidiary		(4)	-	(4)	-
Other comprehensive loss, net of tax		(40)	(4)	(38)	(4)
Total comprehensive income/ (loss)		943	(2,416)	(671)	(3,073)
Profit/(Loss) attributable to:					
Equity holders of the Company		1,000	(2,404)	(578)	(3,055)
Non-controlling interests		(17)	(8)	(55)	(14)
		983	(2,412)	(633)	(3,069)
Total comprehensive income/ (loss) attributable to:					
Equity holders of the Company		960	(2,408)	(616)	(3,059)
Non-controlling interests		(17)	(8)	(55)	(14)
		943	(2,416)	(671)	(3,073)
Profit/(Loss) per share attributable to equity holders of the Company (cents per share)					
Basis and diluted profit/(loss) per share	6	0.12	(0.69)	(0.09)	(1.10)

* Less than \$1,000

CONDENSED INTERIM STATEMENTS OF FINANCIAL POSITION

	Note	Group		Company	
		31 December 2025	31 December 2024	31 December 2025	31 December 2024
		(Unaudited) \$'000	(Audited) \$'000	(Unaudited) \$'000	(Audited) \$'000
ASSETS					
Current assets					
Trade and other receivables	8	12	61	785	40
Other current assets		83	86	58	35
Cash and cash equivalents		7,314	826	4,306	789
Non-current asset classified as held-for-sale	10	662	-	662	-
		<u>8,071</u>	<u>973</u>	<u>5,811</u>	<u>864</u>
Non-current assets					
Financial assets, at fair value through other comprehensive income ("FVOCI")	9	-	-	-	-
Investments in subsidiary corporations		-	-	39	-
Plant and equipment		20	167	16	-
Investment property	10	-	837	-	837
		<u>20</u>	<u>1,004</u>	<u>55</u>	<u>837</u>
Total assets		<u>8,091</u>	<u>1,977</u>	<u>5,866</u>	<u>1,701</u>
LIABILITIES					
Current liabilities					
Trade and other payables		306	384	160	325
Borrowings	11	-	160	-	-
Income tax liabilities		71	-	-	-
		<u>377</u>	<u>544</u>	<u>160</u>	<u>325</u>
Total liabilities		<u>377</u>	<u>544</u>	<u>160</u>	<u>325</u>
NET ASSETS		<u>7,714</u>	<u>1,433</u>	<u>5,706</u>	<u>1,376</u>
EQUITY					
Capital and reserves attributable to equity holders of the Company					
Share capital	12	37,203	30,251	37,203	30,251
Treasury shares	12	(2,602)	(2,602)	(2,602)	(2,602)
Accumulated losses		(23,675)	(23,097)	(25,751)	(27,052)
Other reserves		(3,178)	(3,140)	(3,144)	779
		<u>7,748</u>	<u>1,412</u>	<u>5,706</u>	<u>1,376</u>
Non-controlling interests		<u>(34)</u>	<u>21</u>	<u>-</u>	<u>-</u>
Total equity		<u>7,714</u>	<u>1,433</u>	<u>5,706</u>	<u>1,376</u>

CONDENSED INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

		GROUP	
		12 months ended 31 December 2025	12 months ended 31 December 2024
Note		(Unaudited) \$'000	(Audited) \$'000
Cash flows from operating activities			
	Net loss after income tax	(633)	(3,069)
	Adjustments for:		
	- Income tax expenses	72	*
	- Depreciation of plant and equipment	164	276
4.1	- Fair value loss on non-current asset classified as held-for-sale (31 December 2024: Investment property)	175	218
4.1	- Gain on struck off of a subsidiary	(4)	-
	- Interest expense	1	22
4.1	- Interest Income	-	(80)
4.1	- Impairment in loan and interest receivables	-	1,070
4.1	- Loss on written off of plant and equipment	7	-
	- Unrealised currency translation gain	-	(4)
	Operating cash flows before working capital changes	(218)	(1,567)
	Change in working capital:		
	- Trade and other receivables	49	(1,001)
	- Other current assets	3	1,000
	- Trade and other payables	(80)	(176)
	Net cash used in operating activities	(246)	(1,744)
Cash flows from investing activity			
	Additions to plant and equipment	(24)	(4)
	Net cash used in investing activity	(24)	(4)
Cash flows from financing activities			
12	Net proceeds from issuance of shares	6,952	2,692
	Proceed from loan with a third party	-	280
	Repayment of loan with a third party	-	(280)
	Principal payment of lease liability	(160)	(269)
	Interest paid	(1)	(22)
	Net cash generated from financing activities	6,791	2,401
	Net increase in cash and cash equivalents	6,521	653
Cash and cash equivalents			
	Beginning of financial year	826	173
	Net foreign exchange difference	(33)	-
	End of financial year	7,314	826

SELECTED NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

1. General information

Prospera Global Limited (the “Company”) is a Company incorporated in the Republic of Singapore and is listed on the Catalyst, the sponsor-supervised listing platform of Singapore Exchange Securities Trading Limited (“SGX-ST”). These condensed interim consolidated financial statements as at and for the six months and twelve months ended 31 December 2025 comprise the Company and its subsidiaries (collectively, the “Group”). The principal activity of the Company is that of an investment holding company.

The principal activities of the Group are:

- (a) Investment holding;
- (b) Lodging and boarding houses and backpackers’ hostels ⁽¹⁾ ;and
- (c) Financial and operational support services ⁽²⁾

⁽¹⁾ A subsidiary of the Company, G4 Station that managing and operating lodging and boarding houses and backpacker’s hostel was permanently cease the hostel operation from 31 July 2025 and thereafter become a dormant company.

⁽²⁾ On 5 February 2025, the Company incorporated, PGL Capital Limited (“PCL”) a wholly-owned subsidiary in Mauritius, and on 6 February 2025, PCL was granted a Global Business License and an Investment Dealer (Full-Service Dealer, excluding underwriting) License by the Financial Services Commission of Mauritius. PCL is principally engaged in securities and trading services via electronic trading platforms

2. Basis of Preparation

2.1 Statement of compliance

The condensed interim financial statements for the six months and twelve months ended 31 December 2025 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 last interim financial statements for the period ended 30 June 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 dollars (“\$”) which is the Company’s functional currency.

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.

2.3 Use of estimates and judgements

The preparation of condensed interim financial statements in conformity with SFRS(I) requires management to exercise its judgement in the process of applying the Group’s accounting policies. It also requires the use of certain critical accounting estimates and assumptions. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed as follow:

SELECTED NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

2. Basis of Preparation (continued)

2.3 Use of estimates and judgements (continued)

Valuation of non-current asset classified as held-for-sale (31 December 2024: Investment property)

As disclosed in Note 10.1 to the condensed interim financial statements, investment property is stated at fair value based on valuations performed by an independent professional valuer as at 31 December 2024. In determining their fair values, the valuer used a valuation method which involves certain estimates. In relying on the valuation report, management has exercised its judgement and is satisfied that the valuation method is reflective of current market conditions and the estimations used are appropriate.

As at 31 December 2025, the investment property was classified as held for- sale and written down to fair value less costs to sell of \$661,864. This is a non-recurring fair value measurement, which was derived using observable inputs, being the prices as offered by the potential buyer, less estimated costs to sell.

Impairment of loan and interest receivables

As at 31 December 2024 and 31 December 2025, the Group's gross loan and interest receivables amounted to \$1,070,000 (Note 8). The assessment of impairment of loans and interest receivables involves significant judgement. The Group adopts an individual impairment assessment approach for individually significant loans; and a collective impairment assessment approach for loans not individually significant or not individually impaired. As at 31 December 2024 and 31 December 2025, the Group fully impaired the loan and corresponding interest receivables and classified the asset as credit-impaired.

2.4 Seasonal operations

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

2.5 Material uncertainty relating to going concern

As at 31 December 2025, the Group's current assets exceeded its current liabilities by S\$7,694,000 (31 December 2024: S\$429,000), and the Group's asset exceeded its liabilities by S\$7,714,000 (31 December 2024: S\$1,433,000). The directors believes that the Group will have sufficient resources to continue in operation for the foreseeable future, a period of not less than twelve months from the date of the financial statements.

Accordingly, the directors considers it appropriate that these financial statements are prepared on a going-concern basis.

SELECTED NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

3. Segment and Revenue Information

Segment information

The Chief Executive Officer (“**CEO**”) is the Group’s chief operating decision maker. Management has determined the operating segments based on the reports reviewed by the CEO that are used to make strategic decisions, allocate resources and assess performance.

The Group’s principal businesses are as follows:

- (1) The Hospitality Management (“**HM**”) segment manages and operates lodging and boarding houses and backpackers’ hostels.
- (2) The Corporate (“**IH**”) segment is involved in Group level corporate services, treasury functions and investments. It derives its income substantially from inter-company transactions and rental earned from investment property.
- (3) The Financial and operational support services (“**F&OPS**”) segment involved in the provision of securities and trading services through electronic trading platforms.

SELECTED NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS
(continued)

3. Segment and Revenue Information (continued)

Segment information (continued)

	HM \$'000	IH \$'000	F&OPS \$'000	GROUP \$'000
<u>From 1 July 2025 to 31 December 2025</u>				
Sales to external parties	-	-	2,918	2,918
Adjusted EBITDA	(58)	(1,443)	2,577	1,076
Depreciation (Note 4.1)	(23)	(3)	-	(26)
<u>From 1 January 2025 to 31 December 2025</u>				
Sales to external parties	-	-	2,923	2,923
Adjusted EBITDA	(91)	(2,816)	2,511	(396)
Depreciation (Note 4.1)	(160)	(4)	*	(164)
<u>31 December 2025</u>				
Segment assets	-	749	28	777
Segment assets includes:				
Additions to:				
- Plant and equipment	-	20	4	24
Segment liabilities	8	160	138	306
<u>From 1 July 2024 to 31 December 2024</u>				
Sales to external parties	304	-	-	304
Adjusted EBITDA	134	(2,437)	-	(2,303)
Depreciation (Note 4.1)	(137)	-	-	(137)
<u>From 1 January 2024 to 31 December 2024</u>				
Sales to external parties	614	-	-	614
Adjusted EBITDA	245	(3,096)	-	(2,851)
Depreciation (Note 4.1)	(275)	(1)	-	(276)
<u>31 December 2024</u>				
Segment assets	237	914	-	1,151
Segment assets includes:				
Additions to:				
- Plant and equipment	4	-	-	4
Segment liabilities	52	332	-	384
* Less than \$1,000				

**SELECTED NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS
(continued)**

3. Segment and Revenue Information (continued)

Segment information (continued)

The management reporting system evaluates performances based on a number of factors. However, the primary profitability measurement to evaluate segment's operating results is earnings from operations before depreciation, amortisation, interests and income taxes ("**EBITDA**").

No separate segmental assets and liabilities by segment business are presented as management is of the opinion that it is impracticable to separate assets and liabilities for each business segment. Additionally, the measurement of total assets and liabilities for each reportable segment is not used by the Board of Directors when making operating decisions about allocating resources to the business segment and assessing its performance.

(a) Reconciliations

(i) Segment profit/(losses)

A reconciliation of adjusted EBITDA to profit/ (loss) before tax is as follows:

	GROUP			
	6 months ended 31 December 2025 \$'000	6 months ended 31 December 2024 \$'000	12 months ended 31 December 2025 \$'000	12 months ended 31 December 2024 \$'000
Total adjusted EBITDA	1,076	(2,303)	(396)	(2,851)
Depreciation (Note 4.1)	(26)	(137)	(164)	(276)
Interest expense	5	(12)	(1)	(22)
Interest income	-	40	-	80
Profit/(Loss) before tax	<u>1,055</u>	<u>(2,412)</u>	<u>(561)</u>	<u>(3,069)</u>

**SELECTED NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS
(continued)**

3. Segment and Revenue Information (continued)

Segment information (continued)

(a) Reconciliations (continued)

(ii) Segment assets

The amounts reported to the Chief Executive Officer with respect to total assets are measured in a manner consistent with that of the financial statements. All assets are allocated to reportable segments other than cash and cash equivalents.

Segment assets are reconciled to total assets as follows:

	GROUP	
	31 December 2025 \$'000	31 December 2024 \$'000
Segment assets for reportable segments	777	1,151
Unallocated:		
- Cash and cash equivalents	7,314	826
Total assets	8,091	1,977

(iii) Segment liabilities

The amounts provided to the Chief Executive Officer with respect to total liabilities are measured in a manner consistent with that of the financial statements. These liabilities are allocated based on the operations of the segment. All liabilities are allocated to the reportable segments other than borrowings and income tax liabilities.

Segment liabilities are reconciled to total liabilities as follows:

	GROUP	
	31 December 2025 \$'000	31 December 2024 \$'000
Segment liabilities for reportable segments	306	384
Unallocated:		
- Borrowings	-	160
- Income tax liabilities	71	-
Total liabilities	377	544

**SELECTED NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS
(continued)**

3. Segment and Revenue Information (continued)

Segment information (continued)

(b) Revenue

Revenues from external customers are derived mainly from lodging service, rental income and financial services.

The breakdown of the Group's revenue by services as below:

Disaggregation of revenue from contracts with customers

	Group			
	6 months ended 31 December 2025 \$'000	6 months ended 31 December 2024 \$'000	12 months ended 31 December 2025 \$'000	12 months ended 31 December 2024 \$'000
<u>At a point in time</u>				
Lodging service(1)	-	252	-	514
Financial services (2)	2,918	-	2,923	-
<u>Over time</u>				
Rental income(3)	-	52	-	100
Total revenue	2,918	304	2,923	614

(1) The revenue from lodging service is derived in Singapore.

(2) The revenue from financial services is derived from Mauritius

(3) Rental income is derived from rental income from subleasing the hostel premise in Singapore.

A breakdown of revenues:

	Financial Year Ended 31 December 2025 \$'000	Financial Year Ended 31 December 2024 \$'000	Increase/ (Decrease) %
Revenue reported for first half year	5	310	(98%)
Operating profit/(loss) after tax before deducting non-controlling interests reported for first half year	(1,616)	(657)	146%
Revenue reported for second half year	2,918	304	860%
Operating profit/(loss) after tax before deducting non-controlling interests reported for second half year	983	(2,412)	(141%)

SELECTED NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS
(continued)

3. Segment and Revenue Information (continued)

Segment information (continued)

(c) *Geographical information*

The Group's business segments operate in Singapore and Mauritius.

The Company is headquartered and has operations in Singapore and Mauritius. The operations in this area are principally hospitality management, investment holding and financial and operational support services

	Non-current assets	
	31 December 2025 \$'000	31 December 2024 \$'000
Singapore	16	167
United States	-	837
Mauritius	4	-
	20	1,004

4. Profit/ (loss) before income tax

4.1 Significant Items

	GROUP			
	6 months ended 31 December 2025 \$'000	6 months ended 31 December 2024 \$'000	12 months ended 31 December 2025 \$'000	12 months ended 31 December 2024 \$'000
Income /(Expenses)				
Currency exchange gain/(loss)-net	18	3	14	3
Depreciation of plant and equipment	(26)	(137)	(164)	(276)
Fair value loss on investment property	(121)	(250)	(175)	(218)
Gain on struck off of a subsidiary	4	-	4	-
Interest income	-	40	-	80
Impairment in loan and interest receivables	-	(1,070)	-	(1,070)
Loss on written off of plant and equipment	(7)	-	(7)	-
	(7)	-	(7)	-

**SELECTED NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS
(continued)**

4. Profit/ (loss) before income tax (continued)

4.2. Related party transactions

In addition to the related party information disclosed elsewhere in the financial statements, the following transactions with related parties took place at terms agreed between the parties during the financial period.

	GROUP				
	6 months ended 31 December 2025 \$'000	6 months ended 31 December 2024 \$'000	12 months ended 31 December 2025 \$'000	12 months ended 31 December 2024 \$'000	
	Income /(Expenses)				
	Loan from a related party*	850	-	850	-
Interest expenses on loan from a related party*	(2)	-	(7)	-	
Waiver of interest expenses on loan from a related party*	7	-	7	-	

*On 21 March 2025, the Company entered into a loan agreement (the "Loan Agreement") with the Group's substantial shareholder and Chief Executive Officer, Mr. Guo Jiahui (the "Lender") pursuant to which the Lender has agreed to extend to the Company an unsecured term loan of \$850,000 with interest rate of two per cent (2.0%) per annum (the "Loan"). The Loan together with any accrued interest and any other amounts due but unpaid under the Loan Agreement shall be payable in full, on the day falling one year from the date of disbursement of the Loan.

On 24 September 2025, the Company entered into a supplemental loan agreement with the Lender to settle the Loan amount and waived all the interest payable under the Loan Agreement. The Loan had been settled on 29 September 2025.

5. Income tax expenses

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:

	GROUP				
	6 months ended 31 December 2025 \$'000	6 months ended 31 December 2024 \$'000	12 months ended 31 December 2025 \$'000	12 months ended 31 December 2024 \$'000	
	Current income tax expenses	72	-	72	*
	* Less than \$1,000				

SELECTED NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS
(continued)

6. Profit/(Loss) per share

Basic and diluted profit/(loss) per share is calculated by dividing the net profit/(loss) attributable to equity holders of the Company by the weighted average number of shares outstanding during the financial period.

	GROUP			
	6 months ended 31 December 2025 \$'000	6 months ended 31 December 2024 \$'000	12 months ended 31 December 2025 \$'000	12 months ended 31 December 2024 \$'000
Profit/(loss) attributable to the equity holders of the Company (\$'000)	1,000	(2,404)	(578)	(3,055)
Weighted average number of ordinary shares ('000)	808,034	348,872	612,708	278,360
Basic and diluted profit/(loss) per share (cents per share)	<u>0.12</u>	<u>(0.69)</u>	<u>(0.09)</u>	<u>(1.10)</u>

7. Net assets value per share

	GROUP		COMPANY	
	31 December 2025	31 December 2024	31 December 2025	31 December 2024
Net assets value per share based on existing issued share capital as at the respective dates (cents)	<u>0.94</u>	<u>0.34</u>	<u>0.69</u>	<u>0.33</u>

Net asset value per share of the Group and the Company is calculated based on 828,290,740 issued shares (excluding treasury shares) as at 31 December 2025 (31 December 2024: 414,145,370 issued shares (excluding treasury shares)).

SELECTED NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS
(continued)

8. Trade and other receivables

	Group		Company	
	31 December 2025 \$'000	31 December 2024 \$'000	31 December 2025 \$'000	31 December 2024 \$'000
Trade receivable:				
- Non-related parties	12	58	12	40
Loan to a subsidiary corporation ^(a)	-	-	494	302
Loan to a third party ^(b)	990	990	990	990
Interest receivables from a third party ^(b)	80	80	80	80
Other receivables:				
- Subsidiary corporations ^(c)	-	-	1,208	486
- Non-related parties	-	3	-	-
Loan and other receivables	1,070	1,073	2,772	1,858
Less: Allowance for impairment of loan and other receivables				
– subsidiary corporation	-	-	(929)	(788)
– third party	(1,070)	(1,070)	(1,070)	(1,070)
Loan and other receivables – net	-	3	773	-
	12	61	785	40

(a) The loan to a subsidiary corporation is unsecured and repayable twelve months from date of reimbursement. The loan is interest-bearing at SIBOR+1.50% per annum but the interest had been waived with effective from 1 July 2025.

(b) On 31 January 2022, the Company entered into a sale and purchase agreement (the “SPA”) with BINEX Inc., 3DOM Inc., Biomass Energy Corporation, Mebius Inc. and Future Science Research Inc. (collectively, the “Vendors”), in relation to the proposed acquisition of the entire issued and paid-up share capital of BINEX Singapore (Pte. Ltd.) (the “Target”), a company incorporated in the Republic of Singapore, by the Company.

On 23 June 2022, the Company paid a refundable deposit of \$1,000,000 to BINEX Inc.

On 30 December 2023, the Company entered into a convertible loan agreement (the “CLA”) with BINEX Inc (“the Borrower”) to terminate the Deposit Agreement and restructure the Deposit paid on 23 June 2022 of \$1,000,000 into a convertible loan.

On 4 March 2024, the Company and the Borrower agreed to terminated the CLA and the loan of \$1,000,000 shall be repayable in full, together with any accrued interest and/or all other unpaid sums in ten (10) equal monthly instalments and in any event no later than 29 December 2024. Interest shall accrue on the loan from the date of the CLA, at a simple interest rate of eight per cent (8.0%) per annum on the loan. The interest shall become due and payable on a monthly basis.

As at 31 December 2024, the Group fully impaired the loan and corresponding interest receivables. The impairment was recognised due to the borrower experiencing significant financial difficulties and has defaulted on repayments.

The loan is not secured by any collateral or credit enhancements. As a result, the Group has assessed the recoverability of the loan and classified the asset as credit-impaired and thereafter no interest income had been recognised in financial period ended 31 December 2025.

SELECTED NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS
(continued)

8. Trade and other receivables (continued)

(c) Other receivables due from subsidiary corporations are unsecured, interest free and repayable upon demand.

9. Financial assets, at FVOCI

	GROUP AND COMPANY	
	31 December 2025 \$'000	31 December 2024 \$'000
Non-current assets		
Unquoted security		
Equity security – Singapore ^(a)	-	-

(a) Consists of 7,485,000 shares, initially valued at \$0.42 each. The fair value is assessed to be nil at reporting date.

10. Non-current asset classified as held-for-sale (31 December 2024: Investment property)

	GROUP		COMPANY	
	31 December 2025 \$'000	31 December 2024 \$'000	31 December 2025 \$'000	31 December 2024 \$'000
Beginning of financial year	837	1,055	837	1,055
Fair value loss	(175)	(218)	(175)	(218)
End of financial year	662	837	662	837

On 07 December 2025, the Company entered into a purchase agreement (the “Purchase Agreement”) with JRA Real Estate, LLC, (the “Purchaser”) pursuant to which the Company has agreed to sell, and the Purchaser has agreed to purchase the Property for an aggregate consideration of US\$550,000 (the “Consideration”), equivalent to \$707,470, and has paid a deposit of US\$50,000 (the “Deposit”), equivalent to \$64,315, to the Company’s appointed U.S. agent, Home and Land Company (“US Agent”). As at 31 December 2025, the property was written down to their fair value with estimated costs to sell of US\$35,455, equivalent to \$45,606, and reclassified from investment property to non-current assets classified as held-for-sale.

The details of the Group’s non-current asset classified as held-for-sale as at 31 December 2025 (31 December 2024: investment property) are as follows:

<u>Location</u>	<u>Zoning</u>	<u>Description</u>	<u>Existing use</u>	<u>Tenure</u>	<u>Valuation Date</u>
31 December 2025					
30th Avenue SW and Interstate 94 Dickinson, North Dakota 58601	Agricultural	125 acres land (100% interest)	Vacant	Freehold	7 December 2025
31 December 2024					
30th Avenue SW and Interstate 94 Dickinson, North Dakota 58601	Agricultural	125 acres land (100% interest)	Vacant	Freehold	31 December 2024

SELECTED NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS
(continued)

10. Non-current asset classified as held-for-sale (31 December 2024: Investment property)
(continued)

10.1 Valuation

The property is measured at fair value using significant other observable inputs (Level 2).

Valuation techniques and inputs used to derive Level 2 fair values

Level 2 fair values of the Group's property were derived using the sales comparison approach. The most significant input into this valuation approach is the comparative indicators that are abstracted from sales of similar sites and applied to the appraised site.

Valuation processes of the Group

As at 31 December 2024, The Group had engaged an external, independent and qualified valuer with experience in the location and property type to determine the fair value of the Group's property based on the property's highest and best use. As at 31 December 2024, the fair value of the property has been determined by Appraisal Services Inc.

As at 31 December 2025, the fair value of the property was derived using observable inputs, being the prices offer by the potential buyer, less estimated costs to sell.

11. Borrowings

	GROUP		COMPANY	
	31	31	31	31
	December	December	December	December
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
Current:				
Lease liabilities	-	160	-	-

Security granted

Total borrowings include secured liabilities of \$Nil (31 December 2024: \$160,000) for the Group. Lease liabilities of the Group as at 31 December 2024 secured over leased hostel premise.

SELECTED NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS
(continued)

12. Share capital and treasury shares

	<u>No. of ordinary shares</u>		<u>Amount</u>	
	<u>Issued share capital</u> '000	<u>Treasury shares</u> '000	<u>Issued share capital</u> \$'000	<u>Treasury shares</u> \$'000
GROUP AND COMPANY				
31 December 2025				
Beginning of the financial year	429,124	(14,978)	30,251	(2,602)
Issued during the year	414,145	-	6,952	-
End of financial year	<u>843,269</u>	<u>(14,978)</u>	<u>37,203</u>	<u>(2,602)</u>
31 December 2024				
Beginning of the financial year	222,051	(14,978)	27,559	(2,602)
Issued during the year	207,073	-	2,692	-
End of financial year	<u>429,124</u>	<u>(14,978)</u>	<u>30,251</u>	<u>(2,602)</u>

All issued ordinary shares are fully paid. There is no par value for these ordinary shares.

Fully paid ordinary shares carry one vote per share and carry a right to dividend as and when declared by the Company.

On 10 July 2025, the Company completed the issuance of 414,145,370 fully paid ordinary shares of \$0.017 per share pursuant to a share placement exercise. Share issue expenses incurred were \$88,443. The newly issued shares rank pari passu in all aspects with the previously issued shares.

13. Held Under Trust

	<u>GROUP</u>		<u>COMPANY</u>	
	<u>31 December 2025</u> \$'000	<u>31 December 2024</u> \$'000	<u>31 December 2025</u> \$'000	<u>31 December 2024</u> \$'000
Client monies maintained in bank deposit accounts with non-related banks	3,595	-	-	-
Client ledger balances	(3,595)	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

A subsidiary of the Group receives and hold monies deposited by clients in the course of the conduct of the regulated activities. These clients' monies are maintained in the trust bank deposit accounts which are separately maintained from the bank accounts of the subsidiary in the Group. These clients' monies are excluded from cash and cash equivalents by the Group at reporting date.

**SELECTED NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS
(continued)**

14. Struck off of subsidiaries

- a) On 30 July 2025, a wholly owned dormant subsidiary of the Company, Sinjia Properties Pte Ltd have submitted application to the Accounting and Corporate Regulatory Authority for strike off. The struck off had been completed on 1 November 2025.
- b) On 22 September 2025, a wholly owned dormant subsidiary of the Company, Sinjia Properties Sdn Bhd have submitted application to the Companies Commission of Malaysia for strike off. The first approval letter from Companies Commission of Malaysia had been received on 7 October 2025.

OTHER INFORMATION REQUIRED BY CATALIST RULES APPENDIX 7C

SHARE CAPITAL AND TREASURY SHARES

Details of any changes in the company's share capital arising from rights issue, bonus issue, share buy-backs, exercise of share options or warrants, conversion of other issues of equity securities, issue of shares for cash or as consideration for acquisition or for any other purpose since the end of the previous period reported on. State the number of shares that may be issued on conversion of all the outstanding convertibles, if any, against the total number of issued shares excluding treasury shares and subsidiary holdings of the issuer, as at the end of the current financial period reported on and as at the end of the corresponding period of the immediately preceding financial year. State also the number of shares held as treasury shares and the number of subsidiary holdings, if any, and the percentage of the aggregate number of treasury shares and subsidiary holdings held against the total number of shares outstanding in a class that is listed as at the end of the current financial period reported on and as at the end of the corresponding period of the immediately preceding financial year

	Issued and paid-up ordinary shares	Share capital \$'000
Balance as at 31 December 2024	414,145,370	30,251
Issued during the year	414,145,370	6,952
Balance as at 31 December 2025	<u>828,290,740</u>	<u>37,203</u>

	Number of treasury shares	Number of shares outstanding	Percentage of the aggregate number of treasury shares held against the total number of shares outstanding
As at 31 December 2025	14,978,000	828,290,740	1.81%
As at 31 December 2024	14,978,000	414,145,370	3.62%

There were no outstanding convertibles or subsidiary holdings as at 31 December 2024 and 31 December 2025.

1(a) To show the total number of issued shares excluding treasury shares as at the end of the current financial period and as at the end of the immediately preceding year

Total number of issued shares excluding treasury shares as at 31 December 2025 was 828,290,740 (31 December 2024: 414,145,370).

1(b) A statement showing all sales, transfers, cancellation and/or use of treasury shares as at the end of the current financial period reported on

There was no sale, transfer, cancellation and/or use of treasury shares for the financial year ended 31 December 2025.

1(c) A statement showing all sales, transfers, cancellation and/or use of subsidiary holdings as at the end of the current financial period reported on

Not applicable. The Company did not have any subsidiary holdings during and as at the end of the current financial year reported on.

OTHER INFORMATION REQUIRED BY CATALIST RULES APPENDIX 7C (CONTINUED)

AUDIT or REVIEW

1. **Whether the figures have been audited or reviewed and in accordance with which auditing standard or practice**

The figures have not been audited or reviewed by external auditors.

2. **Where the figures have been audited or reviewed, the auditors' report (including any qualifications or emphasis of a matter)**

Not applicable.

3. **Where the latest financial statements are subject to an adverse opinion, qualified opinion or disclaimer of opinion (this is not required for any audit issue that is a material uncertainty relating to going concern):—**

- (a) **Updates on the efforts taken to resolve each outstanding audit issue.**

Not applicable.

- (b) **Confirmation from the Board that the impact of all outstanding audit issues on the financial statements have been adequately disclosed.**

Not applicable.

ACCOUNTING POLICIES

1. **Whether the same accounting policies and methods of computation as in the issuer's most recently audited annual financial statements have been applied**

The Group has applied the same accounting policies and methods of computation in the condensed interim financial statements for the current financial year compared with those used in the audited financial statements for the financial year ended 31 December 2024.

2. **If there are any changes in the accounting policies and methods of computation, including any required by an accounting standard, what has changed, as well as the reasons for, and the effect of, the change**

Not applicable.

OTHER INFORMATION REQUIRED BY CATALIST RULES APPENDIX 7C (CONTINUED)

REVIEW OF GROUP PERFORMANCE

Income Statement

In year 2024, the Group mainly derived its revenue from the Hospitality Management segment by rendering lodging services. On 13 January 2025, the Group announced that it will temporarily cease its hostel operations to facilitate interior renovations and was permanently cease the hostel operation from 31 July 2025, hence there was no revenue generated from Hospitality Management segment in financial year ("FY") 2025, compared to \$614,000 in FY2024.

On 5 February 2025, the Company incorporated a new subsidiary, PGL Capital Limited under its Financial and Operational Support Services segment. After submitting all required constitutive documents to the Financial Services Commission, Mauritius, in June 2025, PGL Capital Limited was permitted to commence operations and contributed revenue of \$2,923,000 in FY2025.

Despite no revenue generated from the Hospitality Management segment, the Group still committed to paid rental for the hostel premises. The total costs of services for FY2025 amounted to \$472,000, comprising \$223,000 attributable to the Hospitality Management segment and \$249,000 attributable to the Financial and Operational Support Services segment.

Other incomes in FY2025 of \$132,000 mainly related to Goods and Services Tax recovered, totaling \$122,000 (FY2024: \$Nil). Other income in FY2024 of \$83,000 was mainly attributable from interest income of \$80,000 in relation to loan to BINEX Inc, that is bearing a simple interest rate of 8% per annum. No such interest income was recognised in FY2025 as the loan had been classified as credit-impaired.

Other credits in FY2025 consist of currency exchange gain of \$14,000 (FY2024: \$3,000) and gain on struck off of a subsidiary of \$4,000 (FY2024: \$Nil).

Administrative expenses increased by \$1,100,000, from \$1,879,000 in FY2024 to \$2,979,000 in FY2025, caused by the Group's diversification into financial and operational support services that caused (a) increased employees' compensation expenses by \$988,000 due to the recruitment of additional manpower (b) increased professional fees of \$28,000, (c) increased rental expenses by \$98,000, and (d) decreased in other expenses (net) of \$14,000.

Finance costs in FY2025 relate to interest on lease liabilities of \$1,000 (FY2024: \$7,000) and interest on loan from a third party of \$Nil (FY2024: \$15,000).

Other charges in FY2025 consist of (i) fair value loss on investment property of \$175,000 (FY2024: \$218,000). The investment property was classified as non-current asset classified as held-for-sale as at 31 December 2025, (ii) impairment fully made on loan and interest receivables due from BINEX Inc of \$Nil (FY2024: \$1,070,000), and (iii) loss on written off of plant and equipment of \$7,000 (FY2024: \$Nil).

As a result of the above, the Group recognised a net loss after tax of \$633,000 in FY2025, as compared to \$3,069,000 in FY2024. The Group posted a loss attributable to equity holders of the Company of \$578,000 in FY2025, as compared to \$3,055,000 in FY2024.

OTHER INFORMATION REQUIRED BY CATALIST RULES APPENDIX 7C (CONTINUED)

REVIEW OF GROUP PERFORMANCE (continued)

Financial Position

Current Assets

The Group's current assets increased by \$7,098,000 to \$8,071,000 as at 31 December 2025, from \$973,000 as at 31 December 2024. The Group's current assets as at 31 December 2025 comprised trade and other receivables of \$12,000, other current assets of \$83,000, cash and cash equivalents of \$7,314,000 and non-current asset classified as held-for-sale of \$662,000.

Trade and other receivables amounted to \$12,000 (31 December 2024: \$61,000) as at 31 December 2025, which consist mainly Goods & Services Tax receivables.

Other current assets of \$83,000 (31 December 2024: \$86,000) consist of deposit and prepayment.

Cash and cash equivalents increased by \$6,488,000, from \$826,000 as at 31 December 2024 to \$7,314,000 as at 31 December 2025. The fluctuation was mainly caused by cash outflows to fund the operating activities of the Group of \$246,000, cash outflows for purchase of plant and equipment of \$24,000, cash outflows for repayment of lease liabilities \$161,000 and cash inflows from issuance of shares of \$6,952,000. Please refer to the section on "Consolidated Statement of Cash Flows" below for the reasons on the increase in cash and cash equivalents.

Non-current asset classified as held-for-sale of \$662,000 as at 31 December 2025 refer to fair value less estimate costs of sale of the property located in in North Dakota, United States. The property was presented as investment property under non-current assets at fair value of \$837,000 as at 31 December 2024.

Non-current Assets

The Group's non-current assets decreased by \$984,000 to \$20,000 as at 31 December 2025, from \$1,004,000 as at 31 December 2024. The Group's non-current assets as at 31 December 2025 comprised plant and equipment of \$20,000.

Plant and equipment decreased by \$147,000 from \$167,000 as at 31 December 2024 to \$20,000 as at 31 December 2025, caused by (a) depreciation recognised in the year of \$164,000 (b) loss on written off of plant and equipment of \$7,000 (c) purchase of plant and equipment of \$24,000.

Investment property of \$837,000 as at 31 December 2024 was classified as non-current asset classified as held-for-sale of \$662,000 and presented as current assets as at 31 December 2025. The classification was due to the Company had entered into a purchase agreement on 7 December 2025. Please refer to Note 10 under section "selected notes to the condensed interim financial statements" for details of the said property.

OTHER INFORMATION REQUIRED BY CATALIST RULES APPENDIX 7C (CONTINUED)

REVIEW OF GROUP PERFORMANCE (continued)

Financial Position (continued)

Current Liabilities

The Group's current liabilities decreased by \$167,000, from \$544,000 as at 31 December 2024 to \$377,000 as at 31 December 2025. The Group's current liabilities as at 31 December 2025 comprised mainly trade and other payables of \$306,000 and income tax liabilities of \$71,000.

Trade and other payables decreased from \$384,000 as at 31 December 2024 to \$306,000 as at 31 December 2025, which mainly consist of accruals of directors' fees, accruals audit and tax fee and amount payables for operating expenses.

Current Borrowings decreased by \$160,000, from \$160,000 as at 31 December 2024 to \$Nil as at 31 December 2025, due to lease had been terminated on July 2025.

The Group reported a positive working capital approximately of \$7,694,000 as at 31 December 2025.

Equity

Total equity increased by \$6,281,000, from equity \$1,433,000 as at 31 December 2024 to equity of \$7,714,000 as at 31 December 2025, as a result of total comprehensive loss incurred in FY2025 of \$671,000 and proceeds from issuance of share of \$6,952,000.

Consolidated Statement of Cash Flows

Net cash outflows for operating activities for FY2025 amounted to \$246,000, mainly due to cash used in operating activities of \$218,000 and net cash outflows arising from working capital changes of \$28,000.

Net cash outflows from investing activities for FY2025 amounted to \$24,000 due to purchase of plant and equipment.

Net cash inflows from financing activities of \$6,791,000 in FY2025 was mainly due to repayment of the lease liability of \$161,000 and cash inflows arising from issuance of shares of \$6,952,000.

As a result of the above, the Group had cash and cash equivalents of \$7,314,000 as at 31 December 2025, representing an increase of \$6,488,000 as compared to \$826,000 at 31 December 2024.

OTHER INFORMATION REQUIRED BY CATALIST RULES APPENDIX 7C (CONTINUED)

FORECAST

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

Not applicable. No forecast or prospect statement had been previously disclosed to shareholders.

PROSPECT

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 Group remains cautiously optimistic about its outlook over the next twelve months. We continue to strengthen our operational capabilities and financial position to remain competitive in a challenging business environment.

Notwithstanding a loss attributable to shareholders, the Group is financially strong with cash and cash equivalents of \$7,314,000 as at 31 December 2025.

The Company will actively pursue new business opportunities to enhance long-term shareholder value. These may include geographical expansion, mergers and acquisitions, and partnerships with long-term strategic investors who can add depth and breadth to the Group's existing business portfolio.

DIVIDEND

1. Current Financial Period Reported On

Any dividend declared for the current financial period reported on?

No dividend has been declared for the current financial period.

2. Corresponding Period of the Immediately Preceding Financial Year

Any dividend declared for the corresponding period of the immediately preceding financial year?

No dividend was declared for the previous financial year.

3. Date payable

Not applicable.

4. Books closure date

Not applicable.

OTHER INFORMATION REQUIRED BY CATALIST RULES APPENDIX 7C (CONTINUED)

DIVIDEND (CONTINUED)

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

No dividend has been declared/recommended for the current financial period in view that the Company was loss making.

INTERESTED PARTIES 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.,

The Group does not have general mandate from shareholders for interested person transactions.

During the Extraordinary General Meeting held on 30 June 2025, shareholders approved the proposed subscription of up to 122,927,315 and 92,428,255 subscription shares at the subscription price of \$0.017 per subscription share to Mr. Guo Jiahui, Executive Director and Group Chief Executive Officer of the Company and Mr. Jing Jixiang, Executive Director and Chief Operating Officer of the Company, respectively, and the allotment and issuance of subscription shares as an interested person transaction.

For completeness, on 21 March 2025, Mr Guo Jiahui has granted a short-term and an unsecured term loan of \$850,000 with interest rate of two per cent. (2.0%) per annum and shall be repayable in full, on the day falling one year from the date of disbursement of the loan.

On 24 September 2025, the Company entered into a supplemental loan agreement with Mr Guo Jiahui to settle the Loan amount and waived all the interest payable under the Loan Agreement. The Loan had been settled on 29 September 2025.

Except as above mentioned, there were no interested person transactions (excluding transactions less than \$100,000 and transactions conducted under the IPT Mandate pursuant to Rule 920 of the Catalist Rules) and interested person transactions conducted under the IPT Mandate pursuant to Rule 920 (excluding transactions less than \$100,000) during FY2025.

CONFIRMATION OF UNDERTAKINGS FROM DIRECTORS AND EXECUTIVE OFFICERS

The Company confirms that it has procured all the required undertakings under Rule 720(1) of the Catalist Rules from all its directors and executive officers in the format set out in Appendix 7H of the Catalist Rules.

DISCLOSURE OF PERSONS OCCUPYING MANAGERIAL POSITIONS WHO ARE RELATED TO A DIRECTOR, CEO OR SUBSTANTIAL SHAREHOLDER

Pursuant to Rule 704(10) of the Catalist Rules, Prospera Global Limited confirms that there are no persons occupying a managerial position in the Company or in any of its principal subsidiaries who is a relative of a director, chief executive officer or substantial shareholder of the Company.

OTHER INFORMATION REQUIRED BY CATALIST RULES APPENDIX 7C (CONTINUED)

USE OF PROCEEDS

The Company received net proceeds of approximately \$6,900,471 (after deducting estimated expenses of approximately \$140,000) from the Share Placement completed in 10 July 2025 ("Net Proceeds"). As at the date of this announcement, the Net Proceeds have been utilised as set out below:

Use of Proceeds	Amount Allocated (\$)	Amount Utilised (\$)	Balance Unutilised (\$)
Working capital purposes mainly comprising: (i) Manpower costs; (ii) professional fees such as compliance costs and continuing listing expenses; and (iii) administrative and head office expenses	5,520,377	3,229,423 ⁽¹⁾	2,290,954
Funding the development of its diversified financial and operational support service business and exploration of new business opportunities as and when they arise	1,380,094	315,611 ⁽²⁾	1,064,483
Total	6,900,471	3,545,034	3,355,437

Note:

- 1) The Company has utilised \$3,229,423 for working capital purposes such as manpower cost (\$1,597,201), professional fees (\$182,981), director fees and expenses (\$269,708), repayment of director's loan of (\$850,000) and other administrative expenses (\$329,533).
- 2) The Company has utilized \$315,611 for the Mauritius subsidiary such as Platform, hosting and data fee (\$168,515) and other professional and administrative expense (\$147,096).

BY ORDER OF THE BOARD

Guo Jiahui
Executive Director and Group CEO
26 February 2026

Darrell Lim Chee Lek
Non-Executive Chairman

This document has been reviewed by the Company's Sponsor, Evolve Capital Advisory Private Limited. It has not been examined or approved by the Exchange and the Exchange assumes no responsibility for the contents of this document, including the correctness of any of the statements or opinions made or reports contained in this document.

The contact person for the Sponsor is Mr. Jerry Chua (Tel: (65 6241 6626), at 160 Robinson Road, #20-01/02 SBF Center, Singapore 068914.