CONDENSED INTERIM AND FULL YEAR CONSOLIDATED FINANCIAL STATEMENTS

FOR THE SIX MONTHS AND TWELVE MONTHS ENDED 31 DECEMBER 2025

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AUDIENCE ANALYTICS LIMITED
(Incorporated in the Republic of Singapore)
Registration No.: 202113623W

CONDENSED INTERIM AND FULL YEAR CONSOLIDATED FINANCIAL STATEMENTS

For the Six months and Twelve months ended 31 December 2025

*This announcement has been reviewed by the Company's sponsor, ZICO Capital Pte. Ltd. (the "**Sponsor**").*

*This announcement has not been examined or approved by the Singapore Exchange Securities Trading Limited (the "**SGX-ST**") and the SGX-ST assumes no responsibility for the contents of this announcement, including the correctness of any of the statements or opinions made, or reports contained in this announcement.*

The contact person for the Sponsor is Ms. Leong Huey Miin, ZICO Capital Pte. Ltd. at 77 Robinson Road, #06-03 Robinson 77, Singapore 068896, telephone (65) 6636 4201.

A. CONDENSED INTERIM CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

		Group 6 Months Ended 31 December			Group 12 Months Ended 31 December		
		2025 S$	2024 S$	Change	2025 S$	2024 S$	Change
	Note	(Unaudited)	(Unaudited)	%	(Unaudited)	(Audited)	%
Revenue	5	12,482,686	11,314,225	10	15,956,020	15,574,677	2
Cost of sales		(5,363,628)	(4,506,544)	19	(7,628,495)	(6,417,227)	19
Gross profit		7,119,058	6,807,681	5	8,327,525	9,157,450	(9)
Other income	6	297,509	430,601	(31)	537,886	643,566	(16)
Distribution and marketing expenses		(31,830)	(41,777)	(24)	(79,074)	(70,029)	13
Administrative expenses		(1,278,533)	(1,541,146)	(17)	(2,656,809)	(2,554,212)	4
Other operating (expenses)/ income		(627,400)	253,142	NM	(623,550)	249,046	NM
Finance costs		(936)	(3,522)	(73)	(2,806)	(7,563)	(63)
Profit before tax	7	5,477,868	5,904,979	(7)	5,503,172	7,418,258	(26)
Tax expense	8	(1,179,642)	(1,285,329)	(8)	(1,079,269)	(1,445,902)	(25)
Profit for the financial period/year		4,298,226	4,619,650	(7)	4,423,903	5,972,356	(26)
Other comprehensive gain:							
Item that is or may be reclassified subsequently to profit or loss:							
Currency translation differences on consolidation		322,456	251,995	28	129,379	311,227	(58)
Total comprehensive income for the financial period/year		4,620,682	4,871,645	(5)	4,553,282	6,283,583	(28)
Profit attributable to:							
Equity holders of the Company		4,298,226	4,619,650	(7)	4,423,903	5,972,356	(26)
Total comprehensive income attributable to:							
Equity holders of the Company		4,620,682	4,871,645	(5)	4,553,282	6,283,583	(28)
Earnings per share for profit attributable to equity holders of the Company							
Basic (S$ cents per shares)	9	1.87	2.03		1.93	2.63	
Diluted (S$ cents per shares)	9	1.87	2.02		1.93	2.61	

NM: not meaningful

B. CONDENSED INTERIM CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

	Note	Group		Company	
		31.12.2025 (Unaudited) S$	31.12.2024 (Audited) S$	31.12.2025 (Unaudited) S$	31.12.2024 (Audited) S$
Assets					
Non-Current Assets					
Property, plant and equipment	10	629,145	625,701	-	-
Right of use assets	11	39,065	145,606	-	-
Intangible asset	12	111,091	123,242	-	-
Investment in subsidiaries		-	-	2,052,339	1,813,804
Deferred tax assets	13	44,759	22,045	-	-
Total non-current assets		824,060	916,594	2,052,339	1,813,804
Current Assets					
Trade and other receivables	14	1,327,698	1,850,336	238,213	1,118,105
Cash and cash equivalents	15	23,643,887	21,606,005	10,073,180	8,904,845
Tax recoverable		220,191	185,650	-	-
Total current assets		25,191,776	23,641,991	10,311,393	10,022,950
Total assets		26,015,836	24,558,585	12,363,732	11,836,754
Equity and Liabilities					
Equity					
Share capital	16	8,214,182	7,576,647	8,214,182	7,576,647
Currency translation reserve		68,665	(60,714)	-	-
Merger reserve		(1,455,778)	(1,455,778)	-	-
Share-based reserve		-	209,000	-	209,000
Retained earnings		16,441,852	15,467,093	3,787,619	3,578,619
Total equity		23,268,921	21,736,248	12,001,801	11,364,266
Non-Current Liabilities					
Lease liabilities	11	7,503	10,044	-	-
Total non-current liabilities		7,503	10,044	-	-
Current Liabilities					
Trade and other payables	17	1,423,635	1,423,595	361,931	472,488
Contract liabilities		489,693	431,613	-	-
Lease liabilities	11	21,313	116,728	-	-
Tax payables		804,771	840,357	-	-
Total current liabilities		2,739,412	2,812,293	361,931	472,488
Total liabilities		2,746,915	2,822,337	361,931	472,488
Total equity and liabilities		26,015,836	24,558,585	12,363,732	11,836,754

C. CONDENSED INTERIM CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

	< ---- Attributable to equity holders of the company ---- >					
	Non-distributable			Distributable		
Group	**Share capital**	**Currency translation reserve**	**Merger reserve**	**Share-based reserve**	**Retained earnings**	**Total equity**
	S$	**S$**	**S$**	**S$**	**S$**	**S$**
At 1.1.2024	7,145,502	(371,941)	(1,455,778)	209,000	12,397,989	17,924,772
Profit for the financial year	-	-	-	-	5,972,356	5,972,356
Other comprehensive income						
Currency translation differences on consolidation	-	311,227	-	-	-	311,227
Other comprehensive income for the financial year, net of tax	-	311,227	-	-	-	311,227
Total comprehensive profit for the financial year	-	311,227	-	-	5,972,356	6,283,583
Share-based payment expense (1)	431,145	-	-	-	-	431,145
Dividends	-	-	-	-	(2,903,252)	(2,903,252)
At 31.12.2024 (audited)	7,576,647	(60,714)	(1,455,778)	209,000	15,467,093	21,736,248
At 1.1.2025	7,576,647	(60,714)	(1,455,778)	209,000	15,467,093	21,736,248
Profit for the financial year	-	-	-	-	4,423,903	4,423,903
Other comprehensive income						
Currency translation differences on consolidation	-	129,379	-	-	-	129,379
Other comprehensive profit for the financial year, net of tax	-	129,379	-	-	-	129,379
Total comprehensive profit for the financial year	-	129,379	-	-	4,423,903	4,553,282
Share-based payment expense (2)	637,535	-	-	(209,000)	-	428,535
Dividends	-	-	-	-	(3,449,144)	(3,449,144)
At 31.12.2025 (unaudited)	8,214,182	68,665	(1,455,778)	-	16,441,852	23,268,921

(1) On 26 April 2024, the Company announced the grant of share awards of 379,500 ordinary shares in the capital of the Company ("**Shares**") pursuant to the Shared Purpose and Prosperity Plan ("**SPRINT**") based on a price per Share of S$0.31 and these Shares were vested on 28 April 2024. On 29 April 2024, the Company announced the allotment and issuance of 1,479,500 new Shares pursuant to the vesting of 1,100,000 Shares and 379,500 Shares for the share awards granted on 28 April 2023 and 26 April 2024 respectively.

(2) On 21 January 2025, the Company had allotted and issued 56,926,410 new Shares pursuant to its bonus issue ("**Bonus Issue**"). On 25 April 2025, the Company announced the grant of awards of 770,300 Shares pursuant to the SPRINT based on a price per Share of S$0.285, and these Shares vested on 28 April 2025. On 29 April 2025, the Company announced the allotment and issuance of 2,236,966 new Shares pursuant to the vesting of 1,466,666 Shares (as adjusted for the Bonus Issue) and 770,300 Shares for the awards granted on 28 April 2023 and 25 April 2025 respectively.

C. CONDENSED INTERIM CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY (CONT'D)

Company	Share capital S$	Share-based reserve S$	Retained earnings S$	Total equity S$
At 1.1.2024	7,145,502	209,000	3,704,896	11,059,398
Profit and total comprehensive income for the financial year	-	-	2,776,975	2,776,975
Share-based payment expense (1)	431,145	-	-	431,145
Dividends	-	-	(2,903,252)	(2,903,252)
At 31.12.2024 (audited)	7,576,647	209,000	3,578,619	11,364,266
At 1.1.2025	7,576,647	209,000	3,578,619	11,364,266
Profit and total comprehensive income for the financial year	-	-	3,658,144	3,658,144
Share-based payment expense (2)	637,535	(209,000)	-	428,535
Dividends	-	-	(3,449,144)	(3,449,144)
At 31.12.2025 (unaudited)	8,214,182	-	3,787,619	12,001,801

(1) On 26 April 2024, the Company announced the grant of share awards of 379,500 Shares pursuant to the SPRINT based on a price per Share of S$0.31 and these Shares were vested on 28 April 2024. On 29 April 2024, the Company announced the allotment and issuance of 1,479,500 new Shares pursuant to the vesting of 1,100,000 Shares and 379,500 Shares for the share awards granted on 28 April 2023 and 26 April 2024 respectively.

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D. CONDENSED INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

	Group 12 Months Ended 31 December	
	2025 (Unaudited) S$	2024 (Audited) S$
Cash flows from operating activities		
Profit before tax	5,503,172	7,418,258
Adjustments for:		
Depreciation of property, plant and equipment	136,677	111,224
Depreciation of right-of-use assets	129,501	126,527
Amortisation of intangible asset	16,484	15,791
Bad debts written off	9,185	2,340
Share-based payment expense	428,535	431,145
Unrealised foreign exchange loss/ (gain)	613,615	(294,454)
Interest income	(526,392)	(588,370)
Interest expense	2,806	7,563
Operating cash flow before movement in working capital	6,313,583	7,230,024
Trade and other receivables	5,266	(154,111)
Trade and other payables and contract liabilities	57,536	(233,132)
Currency translation adjustments	(659,648)	434,616
Cash generated from operations	5,716,737	7,277,397
Income tax paid	(1,185,215)	(1,156,198)
Income tax refund	20,642	-
Net cash generated from operating activities	4,552,164	6,121,199
Cash flows from investing activities		
Purchase of property, plant and equipment	(115,804)	(411,439)
Interest received	371,929	517,124
Loan received/ (disbursed)	662,650	(662,650)
Net cash generated from/ (used in) investing activities	918,775	(556,965)
Cash flows from financing activities		
Dividends paid to shareholders	(3,449,144)	(2,903,252)
Repayment of lease liabilities	(120,490)	(131,110)
Interest paid	(2,806)	(7,563)
Net cash used in financing activities	(3,572,440)	(3,041,925)
Net increase in cash & cash equivalents	1,898,499	2,522,309
Cash & cash equivalents at beginning of financial year	21,606,005	18,954,671
Effects of exchange rate changes on cash and cash equivalents	139,383	129,025
Cash & cash equivalents at end of the financial year	23,643,887	21,606,005

E. NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

1. Corporate information

Audience Analytics Limited is a public limited company incorporated and domiciled in Singapore. The registered office and its principal place of business is at 138 Robinson Road #26-03 Oxley Tower, Singapore 068906.

The Company was listed on the Catalist Board of the Singapore Exchange Securities Trading Limited ("**SGX-ST**") on 30 September 2021. These condensed interim and full year consolidated financial statements as at and for the six months and twelve months ended 31 December 2025 ("**FY2025**") comprise the Company and its subsidiaries (collectively, the "**Group**").

The Group is principally engaged in the business of (i) conducting business impact assessments on companies and organising business recognition awards, (ii) organising trade and consumer exhibitions, and (iii) offering digital and print business media brands and organising networking events and conferences.

2. Basis of preparation

The condensed interim and full year consolidated financial statements of the Group 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 Accounting Standards Council Singapore. The unaudited condensed interim consolidated 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 since the last audited financial statements for the financial year ended 31 December 2024 ("**FY2024**").

The accounting policies and methods of computation adopted are consistent with those adopted by the Group in its most recently audited consolidated financial statements for FY2024, which were prepared in accordance with Singapore Financial Reporting Standards (International) ("**SFRS(I)s**") and Interpretations of SFRS(I) (**"SFRS(I) INT"**), except for the adoption of new and amended standards as set out in Note 2.1.

The unaudited condensed interim consolidated financial statements of the Group are presented in Singapore Dollar ("**S$**") which is the Company's functional currency.

2.1 New and revised standards adopted by the Group

In the current financial year, the Group has adopted all the new and revised SFRS(I) and SFRS(I) INT that are relevant to its operations and effective for the current financial year. Changes to the Group's accounting policies have been made as required, in accordance with the transitional provisions in the respective SFRS(I) and SFRS(I) INT. The adoption of these new/revised SFRS(I) and SFRS(I) INT did not have any material effect on the financial results or position of the Group and the Company.

2.2 Use of judgements and estimates

In preparing the condensed interim and full year consolidated 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 of the Group as at and for the year ended 31 December 2024.

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

3. Seasonal operations

The Group is exposed to seasonal fluctuations in revenue as its marketing and sales activities are generally concentrated in the first half of the financial year, while major awards events are usually held in the second half of the financial year. Accordingly, its revenue recorded in the first half of the financial year would tend to be lower than that in the second half of the financial year.

4. Segmental reporting

Business segment

The Group is organised into the following business segments:

(i) Business Impact Assessment and Recognition Segment:
Conducts business impact assessments on companies and organises business recognition awards.

(ii) Exhibitions Segment:
Organises trade and consumer exhibitions.

(iii) Business Media Segment:
Offers both digital and print business media brands which provide informative and timely intelligence for business professionals across Asia and organises networking events and conferences.

These operating segments are reported in a manner consistent with internal reporting provided to the Group's managing director who is responsible for allocating resources and assessing performance of the operating segments.

4. Segmental reporting (cont'd)

The following is an analysis of the Group's financial results by reportable segment:

	Business impact assessment and recognition	Exhibitions	Business media	Investment holding	Eliminations	Consolidation Total
	S$	S$	S$	S$	S$	S$
1st January 2025 to 31st December 2025 (Unaudited)						
Segment revenue						
Sales to external customers	15,255,730	580,963	119,327	-	-	15,956,020
Inter-segment sales	-	-	6,483	4,610,319	(4,616,802)	-
Total revenue	15,255,730	580,963	125,810	4,610,319	(4,616,802)	15,956,020
Bad debts written off	(9,185)	-	-	-	-	(9,185)
Segment profit/(loss)	5,929,117	(43,884)	14,580	3,650,759	(3,887,767)	5,662,805
Unallocated income						
Interest income						526,392
Other income						11,494
Unallocated expenses						
Depreciation						(266,178)
Share-based payments						(428,535)
Interest expense						(2,806)
Profit before tax						5,503,172
Tax expense						(1,079,269)
Profit for the financial year						4,423,903

4. Segmental reporting (cont'd)

	Business impact assessment and recognition	Exhibitions	Business media	Investment holding	Eliminations	Consolidation Total
	S$	S$	S$	S$	S$	S$
1st January 2024 to 31st December 2024 (Audited)						
Segment revenue						
Sales to external customers	14,488,244	1,040,268	46,165	-	-	15,574,677
Inter-segment sales	-	-	-	3,448,300	(3,448,300)	-
Total revenue	14,488,244	1,040,268	46,165	3,448,300	(3,448,300)	15,574,677
Bad debts written off	(1,755)	(585)	-	-	-	(2,340)
Segment profit/(loss)	7,013,741	377,422	(31,792)	2,858,129	(2,766,349)	7,451,151
Unallocated income						
Interest income						588,370
Other income						55,196
Unallocated expenses						
Depreciation						(237,751)
Share-based payments						(431,145)
Interest expense						(7,563)
Profit before tax						7,418,258
Tax expense						(1,445,902)
Profit for the financial year						5,972,356

4. Segmental reporting (cont'd)

	Business impact assessment and recognition	Exhibitions	Business media	Investment holding	Eliminations	Consolidation Total
	S$	S$	S$	S$	S$	S$
1st July 2025 to 31st December 2025 (Unaudited)						
Segment revenue						
Sales to external customers	11,996,370	373,144	113,172	-	-	12,482,686
Inter-segment sales	-	-	6,483	4,305,590	(4,312,073)	-
Total revenue	11,996,370	373,144	119,655	4,305,590	(4,312,073)	12,482,686
Bad debts written off	(9,185)	-	-	-	-	(9,185)
Segment profit/(loss)	5,616,553	86,008	38,835	3,546,405	(3,953,278)	5,334,523
Unallocated income						
Interest income						289,679
Other income						7,830
Unallocated expenses						
Depreciation						(153,228)
Interest expense						(936)
Profit before tax						5,477,868
Tax expense						(1,179,642)
Profit for the period						4,298,226

4. Segmental reporting (cont'd)

	Business impact assessment and recognition	Exhibitions	Business media	Investment holding	Eliminations	Consolidation Total
	S$	S$	S$	S$	S$	S$
1st July 2024 to 31st December 2024 (Unaudited)						
Segment revenue						
Sales to external customers	10,726,475	545,054	42,696	-	-	11,314,225
Inter-segment sales	-	-	-	3,140,150	(3,140,150)	-
Total revenue	10,726,475	545,054	42,696	3,140,150	(3,140,150)	11,314,225
Bad debts written off	(1,755)	(585)	-	-	-	(2,340)
Segment profit/(loss)	5,615,830	235,411	(121)	2,793,797	(2,822,307)	5,822,610
Unallocated income						
Interest income						381,539
Other income						49,062
Unallocated expenses						
Depreciation						(135,710)
Share-based payments						(209,000)
Interest expense						(3,522)
Profit before tax						5,904,979
Tax expense						(1,285,329)
Profit for the period						4,619,650

4. Segmental reporting (cont'd)

	Group 12 Months Ended 31 December 2025 S$ (Unaudited)	Group 12 Months Ended 31 December 2024 S$ (Audited)
Segment assets	1,438,789	1,310,928
Unallocated assets	24,577,047	23,247,657
Total assets	26,015,836	24,558,585
Unallocated assets included:		
Additions to non-current assets	115,804	429,229
Segment liabilities	1,913,328	1,855,208
Unallocated liabilities	833,587	967,129
Total liabilities	2,746,915	2,822,337

Geographical information

Information on revenue and non-current assets which are based on the geographical locations of events held or intended to be held, are as follows:

Revenue	6 Months Ended 31 December 2025 S$ (Unaudited)	6 Months Ended 31 December 2024 S$ (Unaudited)	12 Months Ended 31 December 2025 S$ (Unaudited)	12 Months Ended 31 December 2024 S$ (Audited)
Singapore	1,417,140	893,214	1,818,953	1,284,515
Malaysia	4,573,776	4,514,517	5,081,467	5,347,577
China	200,465	752,794	1,018,969	752,794
Hong Kong	1,007,677	495	1,007,677	1,011,337
Taiwan	2,078,728	1,694,018	2,098,672	1,888,162
Philippines	695,770	898,825	703,853	949,853
Indonesia	203,703	191,188	962,840	745,470
Vietnam	649,526	740,449	649,526	1,827,338
Thailand	1,524,865	1,449,137	2,482,027	1,494,065
Cambodia	131,036	130,491	132,036	152,887
Others	-	49,097	-	110,679
Total	12,482,686	11,314,225	15,956,020	15,574,677

4. Segmental reporting (cont'd)

Geographical information (Cont'd)

	Group 12 Months Ended 31 December	
	2025 S$ (Unaudited)	2024 S$ (Audited)
Non-current assets		
Malaysia	779,301	894,549

The information on non-current assets presented above are non-current assets as presented in the statement of financial position excluding deferred tax assets.

Information about major customers

The Group did not have any single customer contributing 10% or more to its revenue for the financial year ended 31 December 2025 and 31 December 2024.

5. Revenue

The following table provides a disaggregation disclosure of the Group's revenue by major sources of revenue and timing of revenue recognition.

	Group			
	6 Months Ended 31 December		12 Months Ended 31 December	
	2025 S$ (Unaudited)	2024 S$ (Unaudited)	2025 S$ (Unaudited)	2024 S$ (Audited)
Business impact assessment and recognition	11,996,369	10,726,475	15,255,728	14,488,244
Exhibition	373,145	545,054	580,964	1,040,268
Business media	113,172	42,696	119,328	46,165
	12,482,686	11,314,225	15,956,020	15,574,677
Timing of revenue recognition:				
At a point in time	12,109,541	10,769,171	15,375,056	14,534,409
Over time	373,145	545,054	580,964	1,040,268
	12,482,686	11,314,225	15,956,020	15,574,677

6. Other income

	Group			
	6 Months Ended 31 December		12 Months Ended 31 December	
	2025 S$ (Unaudited)	2024 S$ (Unaudited)	2025 S$ (Unaudited)	2024 S$ (Audited)
Interest Income	289,679	381,439	526,392	588,370
Government grant income	7,830	30,458	11,494	36,430
Others	-	18,704	-	18,766
	297,509	430,601	537,886	643,566

7. Profit before tax

	Group			
	6 Months Ended 31 December		12 Months Ended 31 December	
	2025 S$ (Unaudited)	2024 S$ (Unaudited)	2025 S$ (Unaudited)	2024 S$ (Audited)
Profit before tax is arrived at after:				
Charging/(crediting):				
Audit fees				
- Auditors of the Company	74,715	74,000	78,679	74,000
- Other auditors*	20,332	19,918	20,732	19,918
Fees for non-audit services paid to:				
- Auditors of the Company	27,991	4,400	27,991	4,400
- Other auditors*	-	5,398	-	5,398
Amortisation of intangible asset	8,317	8,093	16,484	15,791
Bad debts written off	9,185	2,340	9,185	2,340
Depreciation of property, plant and equipment	69,658	68,124	136,677	111,224
Depreciation of right-of-use assets	67,086	67,586	129,501	126,527
Share-based payments	-	209,000	428,535	431,145
Legal and professional fees	153,204	124,699	316,481	236,840
Foreign exchange loss/(gain), net	618,216	(255,482)	614,366	(251,386)
Rental expenses	16,304	16,304	37,682	36,062

* Includes independent firms of Baker Tilly International network

8. Tax expense

	Group			
	6 Months Ended 31 December		12 Months Ended 31 December	
	2025 S$ (Unaudited)	2024 S$ (Unaudited)	2025 S$ (Unaudited)	2024 S$ (Audited)
Tax expenses attributable to profit is made up of:				
Current income tax provision				
- Singapore	644,350	626,776	715,969	805,029
- Foreign	121,499	337,840	425,289	541,938
Deferred tax charged	454,665	242,688	(27,975)	20,910
	1,220,514	1,207,304	1,113,283	1,367,877
Under/(over) provision in respect of previous financial years:				
- current income tax	(40,935)	78,025	(40,935)	78,025
- deferred taxation	63	-	6,921	-
	1,179,642	1,285,329	1,079,269	1,445,902

9. Earnings Per Share ("EPS")

	Group			
	6 Months Ended 31 December		12 Months Ended 31 December	
	2025 S$ (Unaudited)	2024 S$ (Unaudited)	2025 S$ (Unaudited)	2024 S$ (Audited)
Profit attributable to equity holders of the Company	4,298,226	4,619,650	4,423,903	5,972,356
Weighted average number of ordinary shares outstanding for basic earnings per share	229,942,876[2]	227,705,910[1]	229,197,224[2]	227,048,354[1]
Weighted average number of ordinary shares outstanding for diluted earnings per share	229,942,876[4]	229,172,577[3]	229,197,224[4]	228,515,021[3]
Basic EPS (cents)	1.87	2.03	1.93	2.63
Diluted EPS (cents)[4]	1.87	2.02	1.93	2.61

(1) The weighted average number of ordinary shares outstanding has been adjusted for 1,479,500 new Shares allotted and issued by the Company on 29 April 2024 pursuant to vesting of the share awards granted under SPRINT on 28 April 2023 and 26 April 2024, and the Bonus Issue.

(2) The weighted average number of ordinary shares outstanding has been adjusted for 2,236,966 new Shares allotted and issued on 29 April 2025 pursuant to the vesting of the awards (as adjusted for the Bonus Issue where relevant) granted under SPRINT on 28 April 2023, 26 April 2024, and 25 April 2025, and the Bonus Issue.

(3) The weighted average number of ordinary shares outstanding for FY2024 has been adjusted to include the number of shares (as adjusted for the Bonus Issue) that could have been issued upon the vesting of all dilutive share awards. The diluted earnings per share and basic earnings per share are the same for FY2025 because there are no dilutive shares.

(4) The diluted earnings per share for FY2025 is the same as the basic earnings per share as there were no potential dilutive ordinary shares outstanding during the financial year.

10. Property, Plant and Equipment

During the financial year ended 31 December 2025, the Group acquired assets amounting to S$115,804. (FY2024: S$429,229).

11. Right-of-use assets and lease liabilities

Nature of the Group's leasing activities

The Group leases office units, motor vehicle and warehouse. The leases have an average tenure of between 2 to 5 years.

The maturity analysis of the lease liabilities is disclosed in Note 22.

Information about leases for which the Group is a lessee is presented below:

Amounts recognised in the condensed statement of financial position:

	Group As at	
	31.12.2025 S$ (Unaudited)	**31.12.2024 S$ (Audited)**
Carrying amount of right-of-use assets		
Office units – related party	7,435	92,946
Warehouse – third party	18,241	43,766
Motor vehicles – third party	13,389	8,894
	39,065	145,606
Carrying amount of lease liabilities		
Current	21,313	116,728
Non-current	7,503	10,044
	28,816	126,772

Included in the carrying amount of lease liabilities are the current and non-current portion of lease liabilities due to a related party, amounting to S$10,447 (FY2024: S$89,132) and Nil (FY2024: S$10,044) respectively as of 31 December 2025.

Additions to right-of-use-assets	21,890	17,790

12. Intangible Asset

As at 31 December 2025, the carrying amount of the intangible asset (trademark) amounted to S$111,091 (31 December 2024: S$123,242). The trademark is amortised over its estimated useful life of 10 years. Amortisation charge is included under "administrative expenses" in the condensed interim consolidated statement of comprehensive income.

13. Deferred tax assets

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when the deferred income taxes relate to the same fiscal authority.

Deferred tax assets as at 31 December 2025 mainly arose from contract liabilities.

The movement in the deferred tax account are as follows:

	Group As at 31.12.2025 S$ (Unaudited)	Group As at 31.12.2024 S$ (Audited)
Balance at beginning of the financial year	22,045	41,198
Tax charged to profit or loss	21,054	(20,910)
Currency translation differences	1,660	1,757
Balance at end of the financial year	44,759	22,045
Representing:		
Non-current		
Deferred tax assets	44,759	22,045
	44,759	22,045

14. Trade and other receivables

	Group As at 31.12.2025 S$ (Unaudited)	Group As at 31.12.2024 S$ (Audited)	Company As at 31.12.2025 S$ (Unaudited)	Company As at 31.12.2024 S$ (Audited)
Trade receivables				
- Third parties	893,393	814,052	-	-
- Subsidiaries	-	-	-	162,719
	893,393	814,052	-	162,719
Deposit	45,349	43,554	-	-
Prepayment	234,070	257,523	-	-
Other receivables	154,886	72,557	30,441	29,698
Non-trade amount due from subsidiaries	-	-	207,772	925,688
Loan receivable	-	662,650	-	-
	434,305	1,036,284	238,213	955,386
Total trade and other receivables	1,327,698	1,850,336	238,213	1,118,105

15. Cash and cash equivalents

	Group As at		Company As at	
	31.12.2025 S$ (Unaudited)	**31.12.2024 S$ (Audited)**	**31.12.2025 S$ (Unaudited)**	**31.12.2024 S$ (Audited)**
Bank and cash balances	4,798,024	5,071,140	1,111,110	534,984
Fixed deposits	18,845,863	16,534,865	8,962,070	8,369,861
	23,643,887	21,606,005	10,073,180	8,904,845

Fixed deposits are placed with bank and mature within 12 months after 31 December 2025.

16. Share Capital

	As at 31.12.2025		As at 31.12.2024	
	Number of issued shares (Unaudited)	**Issued share capital S$ (Unaudited)**	**Number of issued shares (Audited)**	**Issued share capital S$ (Audited)**
Group and Company *Issued and paid up*				
Balance at 1 January	170,779,500	7,576,647	169,300,000	7,145,502
Issue of ordinary shares pursuant to Bonus Issue	56,926,410[(2)]	-	-	-
Issue of ordinary shares pursuant to SPRINT	2,236,966[(2)]	637,535	1,479,500[(1)]	431,145
Balance at 31 December	229,942,876	8,214,182	170,779,500	7,576,647

All issued shares are fully paid ordinary shares with no par value.

The holders of ordinary shares are entitled to receive dividends as and when declared by the Company. All ordinary shares carry one vote per share without restrictions.

The Company does not have any convertible securities as at 31 December 2025 and 31 December 2024.

The Company does not have any treasury shares as at 31 December 2025 and 31 December 2024.

None of the Group's subsidiaries hold any shares in the Company as at 31 December 2025 and 31 December 2024.

(1) The Company allotted and issued 1,479,500 new Shares on 29 April 2024 pursuant to the vesting of the awards granted under SPRINT on 28 April 2023 and 26 April 2024. Accordingly, the total number of issued Shares increased from 169,300,000 Shares to 170,779,500 Shares.

(2) The Company allotted and issued 56,926,410 new Shares pursuant to its bonus issue on 21 January 2025, and 2,236,966 new shares on 29 April 2025 pursuant to the vesting of the awards (as adjusted for the Bonus Issue where relevant) granted under SPRINT on 28 April 2023 and 25 April 2025. Accordingly, the total number of issued Shares increased from 170,779,500 Shares to 229,942,876 Shares.

17. Trade and other payables

	Group As at		Company As at	
	31.12.2025 S$ (Unaudited)	**31.12.2024 S$ (Audited)**	**31.12.2025 S$ (Unaudited)**	**31.12.2024 S$ (Audited)**
Trade payables				
- Third parties	218,743	251,252	-	-
	218,743	251,252	-	-
Accrued operating expenses	789,848	547,098	59,540	74,705
Other payables	18,674	12,572	8,037	-
GST and SST payable	106,728	222,238	4,713	7,348
Non-trade amount due to a director	289,641	390,435	289,641	390,435
	1,204,892	1,172,343	361,931	472,488
Total trade and other payables	1,423,635	1,423,595	361,931	472,488

Non-trade amount due to a director is unsecured, interest-free, and repayable on demand.

18. Dividends

	Group As at	
	31.12.2025 S$ (Unaudited)	**31.12.2024 S$ (Audited)**
Ordinary dividends paid:		
Final single tier tax exempted dividend of SGD 0.015 per share, on the 229,942,876 ordinary shares, was declared on 26 February 2024 and approved by shareholders at AGM on 21 April 2025 and paid on 13 May 2025 in respect of the financial year ended 31 December 2024.	**3,449,144**	**-**
.Final single tier tax exempted dividend of SGD 0.017 per share, on the 170,779,500 ordinary shares, was declared on 26 February 2024 and approved by shareholders at AGM on 22 April 2024 and paid on 13 May 2024 in respect of the financial year ended 31 December 2023.	-	2,903,252

19. Related party transactions

		Group			
		6 Months Ended 31 December		12 Months Ended 31 December	
		2025	2024	2025	2024
	Note	S$ (Unaudited)	S$ (Unaudited)	S$ (Unaudited)	S$ (Audited)
With related parties					
Income					
Revenue		6,483		6,483	-
Expenses					
Additional of new lease contract		-	-	-	-
Payment of lease liabilities and interest expense		(58,407)	(48,522)	(94,950)	(87,727)

Related parties comprise mainly companies which are controlled or significantly influenced by the Group's controlling shareholders.

20. Financial instruments

Financial instruments at their carrying amounts at the reporting date are as follows:

	Group As at		Company As at	
	31.12.2025 S$ (Unaudited)	31.12.2024 S$ (Audited)	31.12.2025 S$ (Unaudited)	31.12.2024 S$ (Audited)
Financial assets				
Financial assets at amortised cost	24,737,252	23,198,818	10,311,129	10,022,950
Financial liabilities				
Financial liabilities at amortised cost	1,345,723	1,328,129	361,931	465,140

21. Net asset value per share

	Group As at		Company As at	
	31.12.2025 (Unaudited) S$	**31.12.2024 (Audited) S$**	**31.12.2025 (Unaudited) S$**	**31.12.2024 (Audited) S$**
Net asset value attributable to equity holders of the Company (S$)	23,268,921	21,736,248	12,001,801	11,364,266
Number of shares in issues (excluding treasury shares)	229,942,876[(1)]	170,779,500	229,942,876[(1)]	170,779,500
Net asset value per share (S$ cents)	10.12	12.73	5.22	6.65

(1) The Company allotted and issued 56,926,410 new Shares pursuant to its bonus issue on 21 January 2025, and 2,236,966 new Shares on 29 April 2025 pursuant to the vesting of the awards (as adjusted for the Bonus Issue where relevant) granted under SPRINT on 28 April 2023 and 25 April 2025. Accordingly, the total number of issued Shares increased from 170,779,500 Shares to 229,942,876 Shares.

22. Borrowings

	Group As at	
	31.12.2025 S$ (Unaudited)	**31.12.2024 S$ (Audited)**
Amount repayable in one year or less, or on demand		
- Secured	-	18,512
- Unsecured	21,313	98,216
Amount repayable after one year		
- Secured	-	-
- Unsecured	7,503	10,044
Total borrowings	28,816	126,772

The Group's secured borrowings as at 31 December 2025 are NIL and the Group's secured borrowings as at 31 December 2024 were related to hire purchase of a motor vehicle which was secured by a personal guarantee from a director of the Group.

The Group's unsecured borrowings as at 31 December 2025 and 31 December 2024 were related to leases of office units and a warehouse.

23. Subsequent events

The acquisition of 30% of the issued and paid-up share capital of VeecoTech Holdings Sdn. Bhd. ("VeecoTech") was completed on 2 January 2026. The acquisition was undertaken by the Company's wholly owned subsidiary, Business Media International Sdn. Bhd., pursuant to a share purchase agreement entered on 11 July 2025. Following completion, VeecoTech became an associated company of the Group and the shareholders' agreement took effect accordingly.

On 19 January 2026, the Company allotted and issued 2,718,887 new ordinary shares of the Company (the "Initial Consideration Shares") to the vendors of VeecoTech, being Lye Hong Loon and Kok Yuen Li at an issue price of S$0.30 per share, in satisfaction of the initial consideration of RM2,695,287.95 equivalent to approximately S$0.82 million. Following the allotment and issuance of the Initial Consideration Shares, the total number of issued shares of the Company increased from 229,942,876 shares to 232,661,763 shares.

F. OTHER INFORMATION REQUIRED PURSUANT TO APPENDIX 7C OF THE CATALIST RULES

1. Review

The condensed interim consolidated statement of financial position of Audience Analytics Limited and its subsidiaries as at 31 December 2025 and the related condensed interim and full year consolidated statement of comprehensive income for the twelve-month period ended 31 December 2025, the condensed consolidated statements of changes in equity and condensed consolidated statement of cash flows for the twelve-month period then ended and certain explanatory notes have not been audited or reviewed.

(a) Where the latest financial statements are subject to an adverse opinion, qualified opinion, or disclaimer of opinion:
(i) Updates on the efforts taken to resolve each outstanding audit issue.
(ii) Confirmation from the Board that the impact of all outstanding audit issues on the financial statements have been adequately disclosed.

Not applicable. The latest audited financial statements of the Company and the Group for the financial year ended 31 December 2024 was not subjected to any adverse opinion, qualified opinion, or disclaimer of opinion.

2. (A) Review of performance of the Group

Revenue

The Group's revenue increased by approximately S$0.39 million from S$15.57 million in FY2024 to S$15.96 million in FY2025, mainly due to an increase in revenue from the Business Impact Assessment and Recognition segment by S$0.77 million or 5.3%, mainly due to steady participant demand for existing events and two additional events conducted during FY2025 compared to FY2024, and the Business Media segment, which increased by approximately S$0.07 million or 158.5% following the conduct of additional forums and training programs in FY2025. However, this was partially offset by a decline in revenue from the Exhibitions segment, which decreased by approximately S$0.46 million or 44.2%, primarily due to the rescheduling of a major exhibition that resulted a reduced participation from exhibitors.

Cost of sales

Cost of sales increased approximately by S$1.21 million from S$6.42 million in FY2024 to S$7.63 million in 2025, mainly due to an increase in events and exhibition costs such venue fee, production cost, performance cost and audio and visual fee by approximately S$0.68 million and increase in staff cost by approximately S$0.34 million.

Gross profit

Gross profit decreased approximately by S$0.83 million from S$9.16 million in FY2024 to S$8.33 million in FY2025 and gross profit margin decreased from 58.8% in FY2024 to 52.2% in FY2025, mainly due to due to higher direct costs incurred, such as venue costs, production costs, performance costs, audio and visual fees and staff costs, which were not in line with revenue growth.

Other Income

Other income decreased approximately by S$0.10 million from S$0.64 million in FY2024 to S$0.54 million in FY2025, mainly due to reduction in interest income resulting from lower interest rates on fixed deposit placements, as well as the absence of a S$30,000 grant from the Singapore Tourism Board in FY2025.

Distribution and marketing expenses

Distribution and marketing expenses increased by approximately S$9,000 from approximately S$70,000 in FY2024 to approximately S$79,000 in FY2025, mainly due to an increase in transportation and accommodation, and partially offset by a decrease in promotion and advertising expenses and insurance expenses.

Administrative expenses

Administrative expenses increased by S$0.11 million from S$2.55 million in FY2024 to S$2.66 million in FY2025, mainly due to an increase in higher professional fees from merger and acquisition activities and increased depreciation costs from office renovations and furniture purchases during FY2024.

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

FY2025 vs FY2024 (cont'd)

Other operating expenses

The Group recorded other operating expenses of S$0.62 million in FY2025, primarily attributable to unrealised foreign exchange losses arising from the weakening of the United States Dollar ("**USD**") against local currencies such as the Singapore Dollar and Malaysian Ringgit mainly in respect of its USD denominated fixed deposits.

Finance costs

Finance costs decreased by approximately S$5,000 from approximately S$8,000 in FY2024 to approximately S$3,000 in FY2025.

Profit before tax

As a result of the above, profit before tax decreased approximately by S$1.92 million from S$7.42 million in FY2024 to S$5.50 million in FY2025.

Tax Expense

Tax expense decreased by S$0.37 million from S$1.45 million in FY2024 to S$1.08 million in FY2025 mainly due to lower profit before tax generated by the Group in FY2025.

(B) Review of Statements of Financial Position

Non-Current Assets

Property, plant and equipment

The property, plant and equipment remained relatively unchanged at S$0.63 million as at 31 December 2024 and 31 December 2025, with the purchase of a motor vehicle of approximately S$0.11 million during FY2025 being offset by depreciation of property, plant and equipment during the year.

Right-of-use assets

The decrease in the right-of-use assets of S$0.11 million from S$0.15 million as at 31 December 2024 to S$0.04 million as at 31 December 2025 was mainly due to depreciation of right-of-use assets during FY2025, partially offset by recognition of right-of-use assets arising from the Group entering into a longer term lease contract for its warehouse in FY2025.

Intangible asset

The decrease in intangible asset approximately by S$0.01 million from S$0.12 million as at 31 December 2024 to S$0.11 million as at 31 December 2025 was mainly due to the amortisation of intangible asset for intellectual property rights.

Deferred tax assets

Deferred tax assets increased by S$0.02 million from S$0.02 million as at 31 December 2024 to S$0.04 million as at 31 December 2025, due to the temporary differences arising from an increase in contract liabilities in FY2025.

Current Assets

Trade and other receivables

Trade and other receivables decreased by approximately S$0.52 million from S$1.85 million as at 31 December 2024 to S$1.33 million as at 31 December 2025, mainly due to the withdrawal in FY2025 of an investment in a debt instrument through a short-term loan provided to a private credit investment company in FY2024 amounting to approximately S$0.66 million. This decrease was partially offset by an increase in trade receivables arising from timing differences in collection, as well as higher other receivables due to the accrual of interest income from fixed deposits.

Cash and cash equivalents

Cash and cash equivalents increased by S$2.03 million from S$21.61 million as at 31 December 2024 to S$23.64 million as at 31 December 2025. Please refer to the "Review of Statements of Cash Flows" section for explanations on the increase in cash and cash equivalents of the Group.

Tax recoverable

The tax recoverable were S$0.19 million and S$0.22 million as at 31 December 2024 and 31 December 2025 respectively and they relate to tax advance payments made by the Group's subsidiaries in Malaysia and Hong Kong.

Non-Current Liabilities

Lease liabilities

Lease liabilities decreased by approximately S$3,000 from approximately S$10,000 as at 31 December 2024 to approximately S$7,000 as at 31 December 2025, due to the full repayment of its office lease obligations and partially offset by the Group entering into a new lease contract for its warehouse in FY2025.

Current Liabilities

Trade and other payables

Trade and other payables remained relatively unchanged at S$1.42 million as at 31 December 2024 and 31 December 2025.

(B) Review of Statements of Financial Position (cont'd)

Contract liabilities

Contract liabilities increased by S$0.06 million from S$0.43 million as at 31 December 2024 to S$0.49 million as at 31 December 2025, mainly due to an increased number of contracts from the Business Impact Assessment and Recognition segment and from the Exhibition segment that the Group had billed in advance or received advance payments from toward the end of FY2025.

Lease liabilities

The lease liabilities decreased by approximately S$0.10 million from S$0.12 million as at 31 December 2024 to S$0.02 million as at 31 December 2025, mainly due to repayments of lease liabilities, and partially offset by the Group entering into a new lease contract for its warehouse in FY2025.

Tax payables

Tax payables decreased by S$0.03 million from S$0.84 million as at 31 December 2024 to S$0.81 million as at 31 December 2025, driven by lower profit before tax recorded by the Group during FY2025.

Equity

The Group's equity increased by S$1.53 million from S$21.74 million as at 31 December 2024 to S$23.27 million as at 31 December 2025, mainly due to (i) the Group's profit for FY2025 of S$4.42 million, (ii) issue of ordinary shares pursuant to the SPRINT of S$0.64 million and (iii) gain on foreign currency translation reserves of S$0.13 million, and partially offset by the payment of a final dividend amounting to S$3.45 million and accrual of share based payment of S$0.21 million converted into ordinary shares in FY2025.

Working Capital

The Group recorded a positive working capital of S$22.45 million as at 31 December 2025, as compared to a positive working capital of S$20.83 million as at 31 December 2024.

(C) Review of Statements of Cash Flows

Net cash generated from operating activities of S$4.55 million was mainly derived from operating cash flows before working capital changes of S$6.31 million and adjusted for net working capital outflow of S$0.60 million and net income tax paid of S$1.16 million.

Net cash generated from investing activities of S$0.92 million was due to interest received of S$0.37 million and withdrawal of an investment in a debt instrument through a short-term loan provided to a private credit investment company of S$0.66 million, and partially offset by the purchase of property, plant and equipment of S$0.11 million.

Net cash used in financing activities amounting to S$3.57 million was related to payment of dividends to shareholders of S$3.45 million, repayment of lease liabilities of S$0.12 million and interest paid of approximately S$3,000.

As a result of the above and the effects of exchange rate changes on cash and cash equivalents of S$0.14 million, cash and cash equivalents increased from S$21.61 million as at 31 December 2024 to S$23.64 million as at 31 December 2025.

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

In FY2025, the Group recorded a marginal increase in revenue, mainly due to steady participant demand and additional events conducted within the Business Impact Assessment and Recognition segment, partially offset by a decline in revenue from the Exhibitions segment. The decrease in the Group's profit before tax in FY2025 was mainly due to higher operating costs and unrealised foreign exchange losses.

4. 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 for FY2025 has been previously disclosed to shareholders.

5. 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 effect the group in the next reporting period and the next 12 months

Outlook

The Group remains financially stable and well-capitalised to support its strategic priorities, notwithstanding its lower profit for FY2025.

The Group's has strengthened its growth platform through strategic investment in VeecoTech Holdings Sdn. Bhd in Malaysia, which are intended to enhance its digital capabilities. In addition, the Group is currently evaluating several potential mergers and acquisitions opportunities and remains selective in pursuing transactions that are aligned with its business focus and financial objectives.

Industry conditions remain influenced by regional economic developments, geopolitical uncertainties and corporate spending behaviour, which may affect discretionary budgets for marketing, branding and event related activities. The industry remains volatile, with ongoing price sensitivity and cost pressures.

With a strong financial position and recognised brands across the region, the Group is well-positioned to manage market uncertainties and advance its growth initiatives. Management remains focused on expanding the Group's business, strengthening market reach and evaluating opportunities that are aligned with long-term strategic objectives.

Dividend

(a) Any dividend declared/recommended for the current financial period reported on?

Name of Dividend	:	Final
Dividend Type	:	Cash
Dividend per Share (S$ cents)	:	1.50 cents per ordinary share
Tax Rate	:	Tax exempt (one-tier)

The final dividend is subject to shareholders' approval at the forthcoming annual general meeting of the Company.

(b) Any dividend declared/recommended for the corresponding period of the immediately preceding financial year?

Name of Dividend	:	Final
Dividend Type	:	Cash
Dividend per Share (S$ cents)	:	1.50 cents per ordinary share
Tax Rate	:	Tax exempt (one-tier)

6. Dividend (cont'd)

(c) Date payable

To be announced at a later date, subject to shareholders' approval of the proposed final dividend at the forthcoming annual general meeting of the Company.

(d) Book closure date

To be announced at a later date, subject to shareholders' approval of the proposed final dividend at the forthcoming annual general meeting of the Company.

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

Not applicable.

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

No general mandate for IPT has been obtained from the Company's shareholders.

8. Use of IPO Proceeds

Pursuant to the initial public offering ("**IPO**") of the Company, the Company raised total proceeds (after deducting expenses incurred in connection with the IPO) amounting to $4.118 million ("**Net Proceeds**"). The Company announced the reallocation of the use of Net Proceeds ("**Reallocation**") on 2 January 2026, and an update on the use of the Net Proceeds is summarised as follows:

	Net Proceeds after the Reallocation (S$'000)	**Amount utilised as at 2 January 2026 (S$'000)**	**Amount utilised from 3 January 2026 up to the date of this announcement (S$'000)**	**Balance of Net Proceeds as at the date of this announcement (S$'000)**
Expansion into new geographic market and new industry verticals and functional specialisations	1,500	(170)	-	1,330
General working capital	2,618	(2,618)	-	-
Total	**4,118**	**(2,788)**	**-**	**1,330**

The use of the Net Proceeds is in accordance with the intended use as disclosed in the Company's offer document dated 14 September 2021 and the reallocation of the Net Proceeds as announced on 2 January 2026.

9. Review of performance of the Group – turnover and earnings

A breakdown of Sales

		FY2025 S$'000	FY2024 S$'000	Increase/ (Decreased) %
(a)	Sales reported for the first half year	3,473	4,261	(18)
(b)	Operating profit after tax for the first half year	126	1,353	(> 100)
(c)	Sales reported for the second half year	12,483	11,314	10
(d)	Operating profit after tax for the second half year	4,298	4,619	(7)

10. A breakdown of the total annual dividend (in dollar value) for the issuer's latest full year and its previous full year as follow:

	FY2025 S$'000	FY2024 S$'000
Ordinary shares (tax exempt 1-tier)		
- Interim dividend	-	-
- Final (Proposed)	3,490	3,416
Total Annual Dividend	3,490	3,416

The proposed final ordinary dividend in respect of FY2024 was based on 227,705,910 shares as at 26 February 2025, the date of the Company's full year results announcement for FY2024. The proposed final ordinary dividend in respect of FY2025 is based on 232,661,763 as at the date of this announcement.

11. Confirmation that the issuer has procured undertaking from all its directors and executive officers (in the format set out in Appendix 7H) under Catalist Rule 720(1)

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

12. Disclosure of acquisitions (including incorporations) and realisations of shares since the end of the previous reporting period pursuant to Rule 706A of the Catalist Rules

The Group did not have any acquisitions (including incorporations) and realisations of shares since the end of the previous reporting period, up to 31 December 2025.

13. Disclosure of person occupying a managerial position in the issuer or any of its principal subsidiaries who is a relative of a director or chief executive officer or substantial shareholder of the issuer pursuant to Rule 704(10). If there are no such persons, the issuer must make an appropriate negative statement.

There are no person occupying a managerial position in the Company or any of its principal subsidiaries who is a relative of a director, CEO or substantial shareholder of the Company.

By Order of the Board

Datuk William Ng
Chairman and Managing Director
27 February 2026