

AME Real Estate Investment Trust

**Interim Financial Report
Third Quarter Ended 31 December 2025**

AME Real Estate Investment Trust

Unaudited condensed statement of financial position As at 31 December 2025

	unaudited 31.12.2025 RM'000	audited 31.3.2025 RM'000
Assets		
Investment properties	883,500	773,500
Total non-current assets	883,500	773,500
Trade and other receivables ^(Note 1)	10,279	14,619
Cash and cash equivalents	32,124	20,034
Total current assets	42,403	34,653
Total assets	925,903	808,153
Unitholders' funds		
Unitholders' capital	530,373	526,663
Undistributed income	60,746	63,745
Total unitholders' funds	591,119	590,408
Liabilities		
Financings	199,534	150,859
Trade and other payables	26,194	20,268
Deferred tax liabilities	6,794	6,897
Total non-current liabilities	232,522	178,024
Financings	90,085	33,853
Trade and other payables	12,177	5,868
Total current liabilities	102,262	39,721
Total liabilities	334,784	217,745
Total unitholders' funds and liabilities	925,903	808,153
Net asset value	591,119	590,408
Number of units in circulation ('000)	530,270	527,968
Net asset value per unit (RM)		
- Before income distribution	1.1148	1.1183
- After income distribution ^(Note 2)	1.0942	1.1000

Note 1: Included in trade and other receivables is a deposit amounting to RM0.79 million paid for the proposed acquisition of one (1) industrial property (31.3.2025: RM7.88 million paid for the proposed acquisition of five (5) industrial properties).

Note 2: After reflecting the income distribution of 2.06 sen per unit to be payable on 18 March 2026 (31.3.2025: 1.83 sen per unit paid on 30 May 2025).

The unaudited condensed statement of financial position should be read in conjunction with the audited financial statements for the financial year ended 31 March 2025 and the accompanying notes attached to this interim financial report.

AME Real Estate Investment Trust

Unaudited condensed statement of profit or loss and other comprehensive income for the third quarter ended 31 December 2025

	Individual quarter 31.12.2025 RM'000	Individual quarter 31.12.2024 RM'000	Cumulative quarter 31.12.2025 RM'000	Cumulative quarter 31.12.2024 RM'000
Rental income	16,025	12,734	45,839	37,841
Total revenue	16,025	12,734	45,839	37,841
Quit rent and assessment	(602)	(485)	(1,735)	(1,454)
Takaful	(255)	(183)	(687)	(537)
Repair and maintenance	(417)	(158)	(865)	(370)
Other operating expenses	(350)	(196)	(1,053)	(628)
Property operating expenses	(1,624)	(1,022)	(4,340)	(2,989)
Net property income	14,401	11,712	41,499	34,852
Profit income	174	125	381	418
Other income	--	--	32	--
Changes in fair value of investment properties	(457)	--	(1,033)	--
Net property income and investment income	14,118	11,837	40,879	35,270
Manager's management fees	(1,521)	(1,123)	(4,092)	(3,344)
Trustee's fees	(48)	(44)	(136)	(130)
Islamic financing costs	(2,899)	(1,366)	(7,647)	(4,059)
Other trust expenses	(122)	(149)	(601)	(544)
Non-property expenses	(4,590)	(2,682)	(12,476)	(8,077)
Income before tax	9,528	9,155	28,403	27,193
Taxation (Note 1)	45	--	103	--
Net income for the period/ Total comprehensive income for the period	9,573	9,155	28,506	27,193
Distribution adjustments (Note 2)	1,352	832	4,270	2,359
Distributable income	10,925	9,987	32,776	29,552
Net income for the period comprises the following:				
- Realised	9,428	8,803	28,543	26,026
- Unrealised	145	352	(37)	1,167
	9,573	9,155	28,506	27,193
Weighted average number of units ('000)	529,903	526,779	529,149	526,047
Earnings per unit (sen) (Note 3) comprises the following:				
- Realised	1.78	1.67	5.39	4.95
- Unrealised	0.03	0.07	(0.01)	0.22
	1.81	1.74	5.38	5.17

AME Real Estate Investment Trust

Unaudited condensed statement of profit or loss and other comprehensive income for the third quarter ended 31 December 2025 (continued)

Note 1: Provision for deferred tax on unrealised changes in fair value of investment properties based on the estimated future Real Property Gains Tax (RPGT) exposure.

Note 2: Distribution adjustments comprise the Manager's management fees payable in units, amortisation of capitalised financing costs and changes in fair value of investment properties less its deferred tax, net of unbilled lease income receivables.

Note 3: Derived based on the net income for the period divided by the weighted average number of units.

The unaudited condensed statement of profit or loss and other comprehensive income should be read in conjunction with the audited financial statements for the financial year ended 31 March 2025 and the accompanying notes attached to this interim financial report.

AME Real Estate Investment Trust

Unaudited condensed statement of changes in net asset value for the period ended 31 December 2025

	Unitholders' capital RM'000	Undistributed income RM'000	Total RM'000
At 1 April 2024	522,226	55,104	577,330
<i>Contributions by and distributions to unitholders</i>			
Manager's management fees paid in units ⁽ⁱ⁾	3,313	--	3,313
Income distribution	--	(29,371)	(29,371)
Total comprehensive income for the period	--	27,193	27,193
At 31 December 2024	<u>525,539</u>	<u>52,926</u>	<u>578,465</u>
At 1 April 2025	526,663	63,745	590,408
<i>Contributions by and distributions to unitholders</i>			
Manager's management fees paid in units ⁽ⁱ⁾	3,710	--	3,710
Income distribution	--	(31,505)	(31,505)
Total comprehensive income for the period	--	28,506	28,506
At 31 December 2025	<u>530,373</u>	<u>60,746</u>	<u>591,119</u>

(i) The Manager's management fees paid in units comprise the following:

	Units '000	Amount RM'000
31.12.2024		
Base and performance fees for the fourth quarter ended 31 March 2024	783	1,092
Base and performance fees for the first quarter ended 30 June 2024	803	1,101
Base and performance fees for the second quarter ended 30 September 2024	804	1,120
	<u>2,390</u>	<u>3,313</u>
31.12.2025		
Base and performance fees for the fourth quarter ended 31 March 2025	684	1,139
Base and performance fees for the first quarter ended 30 June 2025	774	1,240
Base and performance fees for the second quarter ended 30 September 2025	844	1,331
	<u>2,302</u>	<u>3,710</u>

The unaudited condensed statement of changes in net asset value should be read in conjunction with the audited financial statements for the financial year ended 31 March 2025 and the accompanying notes attached to this interim financial report.

AME Real Estate Investment Trust

Unaudited condensed statement of cash flows for the period ended 31 December 2025

	Period to date	
	31.12.2025 RM'000	31.12.2024 RM'000
Cash flows from operating activities		
Income before tax	28,403	27,193
Adjustments for:		
Islamic financing costs	7,647	4,059
Manager's management fees paid and payable in units	3,980	3,344
Changes in fair value of investment properties	1,033	--
Profit income	(381)	(418)
Unbilled lease income receivables	(893)	(1,167)
Operating income before changes in working capital	39,789	33,011
Change in trade and other receivables	5,233	(6,577)
Change in trade and other payables	10,691	(132)
Net cash from operating activities	55,713	26,302
Cash flows from investing activities		
Profit income	381	418
Acquisition of investment properties	(111,033)	--
Enhancement of investment properties	--	(56)
Net cash (used in)/from investing activities	(110,652)	362
Cash flows from financing activities		
Islamic financing costs paid	(6,266)	(4,410)
Proceeds from Islamic financings	160,550	--
Repayment of Islamic financings	(55,750)	--
Income distribution paid to unitholders	(31,505)	(29,371)
Net cash from/(used in) financing activities	67,029	(33,781)
Net increase/(decrease) in cash and cash equivalents	12,090	(7,117)
Cash and cash equivalents as at 1 April	20,034	20,549
Cash and cash equivalents as at 31 December	32,124	13,432

Cash and cash equivalents included in the unaudited condensed statement of cash flows comprise the following amounts from the unaudited condensed statement of financial position:

	Period to date	
	31.12.2025 RM'000	31.12.2024 RM'000
Cash and cash equivalents:		
- cash and bank balances	16,079	5,266
- Islamic deposits with licensed banks	16,045	8,166
	32,124	13,432

The unaudited condensed statement of cash flows should be read in conjunction with the audited financial statements for the financial year ended 31 March 2025 and the accompanying notes attached to this interim financial report.

AME Real Estate Investment Trust

Notes to the interim financial report

Part A: Explanatory notes pursuant to Malaysian Financial Reporting Standards (“MFRS”) 134 and International Accounting Standards (“IAS”) 34 Interim Financial Reporting

A1. Basis of preparation

This interim financial report is unaudited and has been prepared in accordance with the Main Market Listing Requirements of Bursa Malaysia Securities Berhad (“Listing Requirements”), Malaysian Financial Reporting Standards (MFRS) 134: Interim Financial Reporting and International Accounting Standards (IAS) 34: Interim Financial Reporting.

This interim financial report should be read in conjunction with the audited financial statements for the financial year ended 31 March 2025 (“AFS FY2025”) and the accompanying notes attached to this interim financial report. The accounting policies and methods of computation adopted in this interim financial report are consistent with those disclosed in the AFS FY2025.

A2. Auditors’ report of preceding financial year

The audited financial statements for the financial year ended 31 March 2025 were not subject to any qualifications.

A3. Seasonal or cyclical factors

The business operations of AME REIT were not significantly affected by seasonal or cyclical factors.

A4. Unusual items

There were no unusual items affecting assets, liabilities, equity, net income or cash flow of AME REIT during the financial period under review.

A5. Changes in estimates

This is not applicable as no estimates were previously reported.

A6. Debt and equity securities

Issuance of new units	Units '000	Amount RM'000
As at 1 April 2025	527,968	530,305
Manager’s management fees paid in units:		
- Base and performance fees for the fourth quarter ended 31 March 2025	684	1,139
- Base and performance fees for the first quarter ended 30 June 2025	774	1,240
- Base and performance fees for the second quarter ended 30 September 2025	844	1,331
As at 31 December 2025	<u>530,270</u>	<u>534,015</u>

Save as disclosed above, there were no debt and equity securities issued during the financial period under review.

AME Real Estate Investment Trust

Part A: Explanatory notes pursuant to MFRS 134 and IAS 34 Interim Financial Reporting (continued)

A7. Income distribution

It is the intention of the Manager to distribute at least 90.0% of AME REIT's distributable income on a quarterly basis or such other intervals as the Manager may determine at its absolute discretion.

Subsequent to the period end, the Manager has proposed an interim income distribution amounting to RM10.94 million or 2.06 sen per unit (1.62 sen taxable and 0.44 sen non-taxable) for the quarter ended 31 December 2025, to be payable on 18 March 2026 to unitholders whose names appear in the Record of Depositors of AME REIT at the close of business on 24 February 2026.

The total income distribution for the financial period will be RM32.77 million or 6.18 sen per unit, representing 99.99% of AME REIT's distributable income.

A8. Segmental reporting

No segmental information is prepared as AME REIT's activities are in one (1) industry segment in Malaysia.

A9. Valuation of investment properties

The investment properties are valued by independent registered valuers. The differences between the valuations and the carrying amounts of the respective investment properties are charged or credited to the statement of profit or loss and other comprehensive income for the period in which they arise.

A10. Material events subsequent to the statement of financial position date

There were no material events subsequent to the end of the financial period under review that have not been reflected in the interim financial report.

A11. Changes in the composition of AME REIT

AME REIT's fund size increased to 530.27 million units as at 31 December 2025 from 527.97 million units as at 31 March 2025 due to the issuance of new units as disclosed in Note A6.

A12. Contingent assets and contingent liabilities

There were no contingent assets or contingent liabilities to be disclosed.

A13. Capital commitments

	31.12.2025 RM'000	31.3.2025 RM'000
Capital expenditure commitments		
Contracted but not provided for		
Investment properties	38,514	139,924

Saved as disclosed above, there were no other major capital commitments as at 31 December 2025.

AME Real Estate Investment Trust

Part A: Explanatory notes pursuant to MFRS 134 and IAS 34 Interim Financial Reporting (continued)

A14. Significant related party transactions

The significant related party transactions of AME REIT are shown below.

	Individual quarter 31.12.2025 RM'000	Individual quarter 31.12.2024 RM'000	Cumulative quarter 31.12.2025 RM'000	Cumulative quarter 31.12.2024 RM'000
Manager				
Manager's management fees (including acquisition fees)	(1,916)	(1,123)	(5,064)	(3,344)
Companies related to the Manager				
Rental income	3,069	2,886	9,049	8,658
Acquisition of investment properties	50,750	--	108,500	--
Enhancement of investment properties	--	(16)	--	(16)

AME Real Estate Investment Trust

Part B: Additional information pursuant to Paragraph 9.44 of the Listing Requirements

B1. Review of performance

	Individual quarter 31.12.2025 RM'000	Individual quarter 31.12.2024 RM'000	Cumulative quarter 31.12.2025 RM'000	Cumulative quarter 31.12.2024 RM'000
Revenue	16,025	12,734	45,839	37,841
Net property income	14,401	11,712	41,499	34,852
Income before tax	9,528	9,155	28,403	27,193
Net income for the period	9,573	9,155	28,506	27,193
Distributable income	<u>10,925</u>	<u>9,987</u>	<u>32,776</u>	<u>29,552</u>

Current quarter results

AME REIT recorded total revenue of RM16.03 million, net property income of RM14.40 million, income before tax of RM9.53 million and net income for the period of RM9.57 million respectively. The distributable income of AME REIT is RM10.93 million.

The growth in revenue and income was primarily driven by the contributions from six (6) newly acquired properties after the corresponding quarter, along with the higher rental rates from tenancy renewals.

The income before tax and net income for the period reflected an unrealised loss on fair value of investment properties as the total acquisition costs of newly acquired properties, which included capitalised transaction costs, were lower than their fair values at the reporting date.

Financial period results

AME REIT recorded total revenue of RM45.84 million, net property income of RM41.50 million, income before tax of RM28.40 million and net income for the period of RM28.51 million respectively. The distributable income of AME REIT is RM32.78 million.

The growth in revenue and income was primarily driven by the contributions from six (6) newly acquired properties after the corresponding financial period, along with the higher rental rates from tenancy renewals. Furthermore, the revenue and income included additional income recognised from the early termination of lease by an outgoing tenant during the current financial period.

The income before tax and net income for the period reflected an unrealised losses on fair value of investment properties as the total acquisition costs of newly acquired properties, which included capitalised transaction costs, were lower than their fair values at the reporting date.

AME Real Estate Investment Trust

Part B: Additional information pursuant to Paragraph 9.44 of the Listing Requirements (continued)

B2. Comparison with immediate preceding quarter

	Current quarter 31.12.2025 RM'000	Immediate preceding quarter 30.9.2025 RM'000	Changes %
Revenue	16,025	15,679	2
Net property income	14,401	14,355	--
Income before tax	9,528	9,664	(1)
Net income for the period	9,573	9,722	(2)
Distributable income	<u>10,925</u>	<u>11,473</u>	<u>(5)</u>

The increase in revenue and net property income was primarily driven by the contributions from two (2) newly acquired properties in the current quarter.

The higher income before tax, net income for the period and distributable income in the immediate preceding quarter were mainly due to an additional income recognised from the early termination of lease by an outgoing tenant.

B3. Prospects

The Manager will continue to drive the growth of AME REIT through its strategies as disclosed in Note B5.

Given that AME REIT's existing industrial and industrial related properties portfolio has 100% committed occupancy rate and 98% occupancy rate, the Manager is optimistic to achieve a favourable performance for the financial year ending 31 March 2026.

B4. Investment objectives

The Manager's key objective is to provide unitholders with a stable and growing distribution of income and to achieve long-term growth in the net asset value per unit.

B5. Strategies and policies

The Manager intends to achieve the investment objectives through the implementation of the following strategies:

- (i) Acquisition growth strategy – The Manager will leverage on AME Group's future property development projects as well as third party properties to source for and acquire properties within Malaysia that fit within AME REIT's investment strategy to generate stable cash flows and potential for long-term income and capital growth;
- (ii) Proactive asset management strategy – The Manager will seek to optimise and maintain high occupancy rates, achieve stable rental growth and maximise investment returns; and
- (iii) Capital and risk management strategy – The Manager intends to optimise AME REIT's capital structure and cost of capital within the financing limits set out in the REIT Guidelines and intends to use a combination of Islamic financing and equity financing to fund future acquisitions and capital expenditure.

AME Real Estate Investment Trust

Part B: Additional information pursuant to Paragraph 9.44 of the Listing Requirements (continued)

B6. Portfolio composition

During the financial period under review, the portfolio of AME REIT comprised forty-three (43) investment properties, including forty (40) industrial properties and three (3) industrial-related properties.

Subsequent to the period end, on 6 January 2026, AME REIT entered into a sale and purchase agreement for the proposed disposal of i-Park SILC 3, 4 and 6 for a total cash consideration of RM14.47 million. The transaction is expected to generate a gain on disposal of RM4.47 million (excluding estimated transaction and incidental costs) over the original cost of investment. The proposed disposal of these three (3) industrial properties remains pending completion.

B7. Utilisation of proceeds raised from any issuance of new units

There were no issuances of new units during the financial period under review other than as disclosed in Note A6.

B8. Income distribution

The income distribution to unitholders is from the following sources:

	Individual quarter 31.12.2025 RM'000	Individual quarter 31.12.2024 RM'000	Cumulative quarter 31.12.2025 RM'000	Cumulative quarter 31.12.2024 RM'000
Rental income	16,025	12,734	45,839	37,841
Profit and other income	174	125	413	418
Less: Unbilled lease income receivables	(557)	(352)	(893)	(1,167)
Total income	15,642	12,507	45,359	37,092
Less: Expenses	(6,214)	(3,704)	(16,816)	(11,066)
Realised income for the period	9,428	8,803	28,543	26,026
Add: Non-cash items	1,497	1,184	4,233	3,526
Total realised income available for the period	10,925	9,987	32,776	29,552
Add: Brought forward undistributed realised income available for distribution	37	35	17	13
Total realised income available for distribution	10,962	10,022	32,793	29,565
Less: Income to be distributed for the period	(10,941)	(9,979)	(32,772)	(29,522)
Balance undistributed realised income available for distribution	21	43	21	43
Distribution per unit (sen)	2.06	1.89	6.18	5.60

AME Real Estate Investment Trust

Part B: Additional information pursuant to Paragraph 9.44 of the Listing Requirements (continued)

B9. Taxation

Taxation of the REIT

Pursuant to Section 61A of the Income Tax Act, 1967 (“Act”), income of AME REIT will be exempted from tax provided that at least 90% of its total income (as defined in the Act) is distributed to the investors in the basis period of AME REIT for that year of assessment (“YA”) within two (2) months after the close of the financial year. If the 90% distribution condition is not complied with or the 90% distribution is not made within two (2) months after the close of AME REIT’s financial year which forms the basis period for a YA, AME REIT will be subject to income tax at the prevailing tax rate on its total income.

As AME REIT intends to declare more than 90% of its total income (as defined in the Act) to its unitholders for the financial year ending 31 March 2026, no provision for taxation has been made for the financial period.

Taxation of the Unitholders

Pursuant to Section 109D of the Act, a REIT that distributes 90% or more of its total income (as defined in the Act) is subject to withholding tax (“WHT”) on its income distributions to unitholders, with the applicable rates detailed in the table below.

The WHT concession previously applicable to income distributions by Malaysian REITs (“M-REITs”) expired on 31 December 2025. As at the date of this report, no confirmation has been received from the Ministry of Finance and/or the Inland Revenue Board of Malaysia on the extension or continuation of such concession.

Accordingly, the tax treatments for income distributions by the M-REITs to unitholders (especially foreign individuals and foreign institutional investors) are still subject to clarification by the tax authorities. In the absence of applicable guidelines, the potential tax treatments for the income distributions by the M-REITs from YA 2026 are as follows:

Type/Category of Unitholders	WHT Rate	
	Up to YA 2025	From YA 2026 Onwards
Resident and non-resident individuals	10%	No WHT **
Resident and non-resident institutional investors	10%	No WHT **
Resident companies	No WHT, subject to corporate tax of 24%	No WHT, subject to corporate tax of 24%
Non-resident companies	24%	24%

** No WHT, subject to general exemptions applicable to unitholders, taxability and rate will depend on profile of the investor. In the case of individuals, taxable distributions will be included in tax returns and personal income tax rates will apply.

The above is subject to any future clarification or directive issued by the Ministry of Finance and/or the Inland Revenue Board of Malaysia.

AME Real Estate Investment Trust

Part B: Additional information pursuant to Paragraph 9.44 of the Listing Requirements (continued)

B10. Status of corporate proposals

(a) Proposed Acquisitions of Four (4) Industries Properties

On 24 July 2024, the following have been entered into for a total cash consideration of RM119.45 million:

- (i) a conditional sale and purchase agreement between Pentagon Land Sdn Bhd, a wholly-owned subsidiary of AME Elite Consortium Berhad (“AME Elite”) (“Pentagon Land”) and RHB Trustees Berhad, being the trustee of AME REIT (“Trustee”) for the proposed acquisition of i-TechValley 34 (as defined in the announcement) for a cash consideration of RM27.00 million (“Proposed i-TechValley 34 Acquisition”);
- (ii) a conditional sale and purchase agreement between Pentagon Land and the Trustee for the proposed acquisition of i-TechValley 46 (as defined in the announcement) for a cash consideration of RM27.45 million (“Proposed i-TechValley 46 Acquisition”);
- (iii) a conditional sale and purchase agreement between Ipark Development Sdn Bhd, a 80.0%-owned subsidiary of AME Integrated Sdn Bhd, which in turn is a 99.9%-owned subsidiary of AME Elite (“Ipark Development”) and the Trustee for the proposed acquisition of i-Park SAC 23 & 24 (as defined in the announcement) for a cash consideration of RM45.00 million (“Proposed i-Park SAC 23 & 24 Acquisition”); and
- (iv) a conditional sale and purchase agreement between Ipark Development and the Trustee for the proposed acquisition of i-Park SAC 60 & 61 (as defined in the announcement) for a cash consideration of RM20.00 million (“Proposed i-Park SAC 60 & 61 Acquisition”).

(The Proposed i-TechValley 34 Acquisition, Proposed i-TechValley 46 Acquisition, Proposed i-Park SAC 23 & 24 Acquisition and Proposed i-Park SAC 60 & 61 Acquisition are collectively referred to as the “Proposed Acquisitions”).

The Proposed Acquisitions are subject to the fulfilment of conditions precedent, including the approval of the unitholders of AME REIT at an extraordinary general meeting which was obtained on 7 November 2024.

The Proposed i-Park SAC 23 & 24 Acquisition, Proposed i-TechValley 46 Acquisition, Proposed i-TechValley 34 Acquisition and Proposed i-Park SAC 60 & 61 Acquisition were completed on 12 February 2025, 25 March 2025, 10 July 2025 and 17 December 2025, respectively.

(b) Proposed Acquisitions of Three (3) Industries Properties

On 24 March 2025, the following have been entered into for a total cash consideration of RM100.80 million:

- (i) a conditional sale and purchase agreement between Ipark Development Sdn Bhd, a 80.0%-owned subsidiary of AME Integrated Sdn Bhd, which in turn is a 99.9%-owned subsidiary of AME Elite Consortium Berhad (“AME Elite”) and RHB Trustees Berhad, being the trustee of AME REIT (“Trustee”) for the proposed acquisition of i-Park SAC 34 (as defined in the announcement) for a cash consideration of RM39.30 million (“Proposed i-Park SAC 34 Acquisition”);
- (ii) a conditional sale and purchase agreement between Greenhill SILC Sdn Bhd, a wholly-owned subsidiary of AME Elite (“Greenhill SILC”) and the Trustee for the proposed acquisition of i-TechValley 35 (as defined in the announcement) for a cash consideration of RM30.75 million (“Proposed i-TechValley 35 Acquisition”); and
- (iii) a conditional sale and purchase agreement between Greenhill SILC and the Trustee for the proposed acquisition of i-TechValley 36 (as defined in the announcement) for a cash consideration of RM30.75 million (“Proposed i-TechValley 36 Acquisition”).

AME Real Estate Investment Trust

Part B: Additional information pursuant to Paragraph 9.44 of the Listing Requirements (continued)

B10. Status of corporate proposals (continued)

(The Proposed i-Park SAC 34 Acquisition, Proposed i-TechValley 35 Acquisition and Proposed i-TechValley 36 Acquisition are collectively referred to as the "Proposed Acquisitions".)

The Proposed Acquisitions are subject to the fulfilment of conditions precedent, including the approval of the unitholders of AME REIT at an extraordinary general meeting which was obtained on 24 July 2025.

The Proposed i-TechValley 35 Acquisition and Proposed i-TechValley 36 Acquisition were completed on 25 July 2025 and 22 October 2025, respectively.

There were no other corporate proposals pending completion as at the date of this report.

B11. Financings

	31.12.2025 RM'000	31.3.2025 RM'000
Secured		
Non-current		
Islamic medium term notes	199,534	150,859
Current		
Islamic revolving credits	90,085	33,853
	<u>289,619</u>	<u>184,712</u>

B12. Material litigation

There was no pending material litigation as at the date of this report.

B13. Soft commission received

There was no soft commission received by the Manager or its delegates during the financial period under review.

B14. Income before tax

	Individual quarter 31.12.2025 RM'000	Individual quarter 31.12.2024 RM'000	Cumulative quarter 31.12.2025 RM'000	Cumulative quarter 31.12.2024 RM'000
Income before tax is arrived at after charging:				
Islamic financing costs	<u>2,899</u>	<u>1,366</u>	<u>7,647</u>	<u>4,059</u>

AME Real Estate Investment Trust

Part B: Additional information pursuant to Paragraph 9.44 of the Listing Requirements (continued)

B15. Summary of DPU, EPU, NAV and market price

	Current quarter 31.12.2025	Immediate preceding quarter 30.9.2025
Number of units in issue ('000)	530,270	529,426
Earnings per unit ("EPU") (realised) (sen)	1.78	1.90
EPU (included unrealised income) (sen)	1.81	1.84
Total comprehensive income (RM'000)	9,573	9,722
Distributable income (RM'000)	10,925	11,473
Distribution per unit ("DPU") (sen)	2.06	2.16
Net asset value ("NAV") (RM'000)	591,119	591,669
NAV per unit (RM)	1.1148	1.1176
Market value per unit (RM)	<u>1.66</u>	<u>1.52</u>

B16. Responsibility statement

In the opinion of the Directors of the Manager, this interim financial report has been prepared in accordance with the Listing Requirements, MFRS 134: Interim Financial Reporting and IAS 34: Interim Financial Reporting so as to give a true and fair view of the financial position of AME REIT as at 31 December 2025 and its financial performance and cash flows for the financial period on that date and duly authorised for release by the Board of Directors of the Manager on 4 February 2026.