AEDGE GROUP LIMITED
Registration No: 201933214E
Incorporated in the Republic of Singapore

Unaudited Financial Statements and Dividend Announcement
For the Six Months and Full Year ended 30 June 2026

This announcement has been reviewed by UOB Kay Hian Private Limited (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.

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A – CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Condensed Interim Consolidated Statement of Comprehensive Income for the six-months ended 30 June 2026 (“**2H FY2026**”), six-months ended 30 June 2025 (“**2H FY2025**”), twelve-months financial year ended 30 June 2026 (“**Full Year FY2026**”), and twelve-months financial year ended 30 June 2025 (“**Full Year FY2025**”).

	Note	2H FY2026 $'000 Unaudited	2H FY2025 $'000 Unaudited	Full Year FY2026 $'000 Unaudited	Full Year FY2025 $'000 Audited	Change Full Year FY2026/2025 %
Revenue	13	21,062	14,726	38,398	28,041	36.9
Cost of sales		(16,964)	(12,683)	(30,834)	(24,393)	26.4
Gross profit		4,098	2,043	7,564	3,648	n.m.
Other income		150	479	246	540	(54.4)
Administrative expenses		(2,182)	(1,889)	(4,181)	(3,753)	11.4
Other expenses		(171)	(489)	(253)	(690)	(63.3)
Results from operating activities		1,895	144	3,376	(255)	n.m.
Finance costs		(222)	(300)	(471)	(545)	(13.6)
Profit/(Loss) before tax	14	1,673	(156)	2,905	(800)	n.m.
Tax expense	15	(359)	(87)	(527)	(91)	n.m.
Profit/(Loss) and total comprehensive loss for the year		1,314	(243)	2,378	(891)	n.m.
Profit/(Loss) for the Year Attributable to:						
Owners of the Company		1,268	(116)	2,384	(650)	n.m.
Non-controlling interests		46	(127)	(6)	(241)	n.m.
		1,314	(243)	2,378	(891)	n.m.
Basic and diluted profit/(loss) per share (cents)	16	0.88	(0.11)	1.89	(0.61)	

n.m. - not meaningful

B. CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

		Group		Company	
		30 June 2026 $'000	30 June 2025 $'000	30 June 2026 $'000	30 June 2025 $'000
	Note	Unaudited	Audited	Unaudited	Audited
Assets					
Property, plant & equipment	5	4,233	4,464	-	-
Investment in subsidiaries		-	-	6,191	6,191
Investment properties	6	33,946	18,179	-	-
Non current assets		**38,179**	**22,643**	**6,191**	**6,191**
Inventories		-	271	-	-
Trade and other receivables	7	10,324	6,490	5,048	3,308
Contract assets		1,095	913	-	-
Cash and cash equivalent	8	1,606	2,005	26	371
Current assets		**13,025**	**9,679**	**5,074**	**3,679**
Total assets		**51,204**	**32,322**	**11,265**	**9,870**
Equity					
Share capital	9	15,097	15,097	15,097	15,097
Reserves	10	(1,549)	(3,933)	(5,345)	(6,452)
Equity attributable to owners of the Company		13,548	11,164	9,752	8,645
Non-controlling interests		3,402	(46)	-	-
Total equity		**16,950**	**11,118**	**9,752**	**8,645**
Liabilities					
Loans and borrowings	11	18,321	10,878	-	-
Lease liabilities		294	335	-	-
Deferred tax liabilities		365	92	-	-
Non current liabilities		**18,980**	**11,305**	**-**	**-**
Loans and borrowings	11	5,270	3,047	-	-
Lease liabilities		241	241	-	-
Trade and other payables	12	8,296	6,583	1,477	1,218
Contract liabilites		1,207	-	-	-
Current tax liabilities		260	28	36	7
Current liabilities		**15,274**	**9,899**	**1,513**	**1,225**
Total liabilities		**34,254**	**21,204**	**1,513**	**1,225**
Total equity & liabilities		**51,204**	**32,322**	**11,265**	**9,870**

C. CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

Group	Share capital $'000	Capital reserve $'000	Merger reserve $'000	Retained earnings $'000	Equity attributable to owners of the Company $'000	Non-controlling interests $'000	Total equity $'000
As at 1 July 2024	14,590	200	(8,701)	5,218	11,307	195	11,502
Issuance of ordinary shares	507	-	-	-	507	-	507
Loss and total comprehensive loss for the year	-	-	-	(650)	(650)	(241)	(891)
As at 30 June 2025	**15,097**	**200**	**(8,701)**	**4,568**	**11,164**	**(46)**	**11,118**
As at 1 July 2025	15,097	200	(8,701)	4,568	11,164	(46)	11,118
Capital contribution from non-controlling interests	-	-	-	-	-	3,454	3,454
Profit/(Loss) and total comprehensive profit/(loss) for the year	-	-	-	2,384	2,384	(6)	2,378
As at 30 June 2026	**15,097**	**200**	**(8,701)**	**6,952**	**13,548**	**3,402**	**16,950**

Company	Share capital $'000	Retained earnings $'000	Total equity $'000
As at 1 July 2024	14,590	(5,646)	8,944
Issuance of ordinary shares	507	-	507
Loss and total comprehensive loss for the year	-	(806)	(806)
As at 30 June 2025	**15,097**	**(6,452)**	**8,645**
As at 1 July 2025	15,097	(6,452)	8,645
Profit and total comprehensive profit for the year	-	1,107	1,107
As at 30 June 2026	**15,097**	**(5,345)**	**9,752**

D. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

	Full Year FY2026 Unaudited $'000	Full Year FY2025 Audited $'000
Cash flows from operating activities		
Profit/(Loss) before tax	**2,905**	**(800)**
Adjustments for:		
Depreciation of property, plant and equipment	1,317	1,572
Depreciation of investment properties	1,823	1,409
Amortisation of intangible assets	-	4
Impairment losses on trade receivables	-	82
Write-downs of inventories	-	205
Finance cost	471	545
Loss on disposal of property, plant and equipment	6	76
	6,522	3,093
Changes in:		
Inventories	271	46
Contract assets	(182)	144
Trade and other receivables	(3,834)	(537)
Trade and other payables	1,648	1,085
Contract liabilities	1,207	-
Cash generated from operations	5,632	3,831
Net tax paid	(22)	(15)
Net cash from operating activities	**5,610**	**3,816**
Cash flows from investing activities		
Acquisition of property, plant and equipment	(1,081)	(531)
Acquisition of investment properties	(17,590)	(10,757)
Proceeds from disposal of property, plant and equipment	232	162
Net cash used in investing activities	**(18,439)**	**(11,126)**
Cash flows from financing activities		
Proceeds from non-controlling shareholder of subsidiary	3,454	-
Proceeds from issuance of placement shares	-	507
Proceeds from loans and borrowings	13,004	7,825
Payment of lease liabilities	(310)	(321)
(Repayment of)/Loans from non-controlling shareholder of subsidiary	(185)	1,509
Loans from immediate and ultimate holding company	250	400
Repayment of loans and borrowings	(3,338)	(3,301)
Interest paid	(445)	(518)
Net cash from financing activities	**12,430**	**6,101**
Net decrease in cash and cash equivalents	(399)	(1,209)
Cash and cash equivalents at beginning of the year	2,005	3,214
Cash and cash equivalents at end of the year	**1,606**	**2,005**

E. NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

These notes form an integral part of the condensed consolidated financial statements.

1. Domicile and activities

Aedge Group Limited (the "**Company**") is a company incorporated in the Republic of Singapore on 3 October 2019 under the name Aedge Group Pte Ltd. The Company was converted to a public limited company on 24 March 2020 and the name of the Company was changed to Aedge Group Limited in connection therewith. The address of the Company's registered office is Block 4009 Ang Mo Kio Avenue 10, Tech Place I #04-33, Singapore 569738.

The financial statements of the Group as at and for the half year and year ended 30 June 2026 comprise the Company and its subsidiaries (together referred to as the "**Group**" and individually as "**Group entities**").

The immediate and ultimate holding company is PTCC Holdings Pte. Ltd., a company incorporated in the Republic of Singapore.

The principal activities of the Company are those of investment holding. The principal activities of the Group consist of provision of engineering services, transport services, cleaning services, security and manpower services, and leasing of investment properties.

2. Basis of preparation

2.1 Statement of compliance

The condensed interim consolidated financial statements for the six-months ended and twelve-months ended 30 June 2026 have been prepared in accordance with SFRS(I) 1-34 *Interim Financial Reporting* issued by the Accounting Standards Committee Singapore. The 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 of the Group since the last condensed interim consolidated financial statements for the six-months ended 31 December 2025.

The accounting policies adopted are consistent with those of the previous financial year which were prepared in accordance with SFRS(I), except for the adoption of new and amended standards as set out in Note 4.

These condensed consolidated financial statements have been prepared on the historical cost basis except as otherwise described in the notes below.

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

2.2 Use of estimates and judgements

The preparation of the condensed consolidated financial statements in conformity with SFRS(I)s requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. 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 applied to the consolidated financial statements as at and for the year ended 30 June 2026.

Measurement of fair values

A number of the Group's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities.

The Group has an established control framework with respect to the measurement of fair values. The finance team has overall responsibility for all significant fair value measurements, including Level 3 fair values, and reports directly to the Head of Finance.

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

- *Level 1:* quoted prices (unadjusted) in active markets for identical assets or liabilities.
- *Level 2:* inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- *Level 3:* inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability might be categorised in different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement (with Level 3 being the lowest).

The Group recognises transfers between levels of the fair value hierarchy as of the end of the reporting period during which the change has occurred.

3. Seasonal operations

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

4. 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**.**

5. Property, plant and equipment

During the twelve-months ended 30 June 2026, the Group acquired assets amounting to approximately $1,324,000 (30 June 2025: $962,000) and disposed of assets with a net book value amounting to approximately $238,000 (30 June 2025: $238,000).

6. Investment Properties

	Group	
Cost	**30 June 2026 $'000**	**30 June 2025 $'000**
Beginning of financial year	20,177	9,420
Additions		
- Renovation (9 Tuas South Street 11)	64	1,811
- 4 Tuas South Street 11	33	8,895
- Renovation (4 Tuas South Street 11)	2,836	51
- 219 Kallang Bahru	14,657	-
	17,590	10,757
As at 30 June	37,767	20,177
Accumulated depreciation		
Beginning of financial year	1,998	589
Depreciation for the year	1,823	1,409
As at 30 June	3,821	1,998
Net book value		
As at 30 June	33,946	18,179

During the year ended 30 June 2026, the Group acquired investment property amounting to $14,690,000 (30 June 2025: $8,895,000), and undertook renovation works amounting to $2,900,000 (30 June 2025: $1,862,000) respectively, of which $12,704,000 (30 June 2025: $7,525,000) was under loan arrangement.

Investment property initially recognised at cost and subsequently carried at cost less accumulated depreciation and accumulated impairment losses.

As at 30 June 2026, the fair value of the Group's investment properties are approximately $40,988,000 based on an external valuation reports dated 19 June 2026 and 08 July 2026. These valuation reports were prepared by the independent professional valuer, GB Global Pte Ltd and Premas Valuers & Property Consultants Pte Ltd, using direct comparison method. A comparison is made with transactions of similar properties or comparable localities.

7. Trade and other receivables

	Group		Company	
	30 June 2026 $'000	30 June 2025 $'000	30 June 2026 $'000	30 June 2025 $'000
Trade receivables:				
- third parties	7,527	5,598	–	–
Impairment losses	(81)	(81)	–	–
	7,446	5,517	–	–
Other receivables (non-trade):				
- subsidiaries	–	–	4,019	3,306
- others	1,271	299	–	–
Dividend receivable	–	–	1,020	–
Deposits	595	368	–	–
	9,312	6,184	5,039	3,306
Prepayments	1,012	306	9	2
	10,324	6,490	5,048	3,308

Trade receivables are amounts due from customers for goods sold or services performed in the ordinary course of business. The credit period for trade receivables ranges from 30 to 90 days (2025: 30 to 90 days). No interest is charged on the outstanding balances of trade receivables.

For the year ended 30 June 2026, the deposits relate to a tenancy agreement signed by a subsidiary for the leased office, storage space and workers' dormitory for its business purposes and the deposit paid for the renovation of new property.

For the year ended 30 June 2025, the deposits relate to a tenancy agreement signed by a subsidiary for the leased office space for its business purposes and the deposit paid for the acquisition of new property.

The movement in allowance for impairment losses of trade receivables during the financial year are as follows:

	Group	
	30 June 2026 $'000	30 June 2025 $'000
At 1 July	81	–
Provision for impairment losses	–	82
Receivables written off as uncollectible	–	(1)
At 30 June	81	81

Impairment losses on trade receivables of S$ Nil (2025: S$82,000) was recognised during the financial year.

8. Cash and cash equivalents

	Group		Company	
	30 June 2026 $'000	**30 June 2025 $'000**	**30 June 2026 $'000**	**30 June 2025 $'000**
Cash on hand	21	27	–	*
Cash at bank	1,585	1,978	26	371
Cash and cash equivalents	1,606	2,005	26	371
Presented on the statements of financial position as:				
Cash and cash equivalents (current)	1,606	2,005	26	371
Cash and cash equivalents in the statement of cash flows	1,606	2,005	26	371

* Less than S$1,000

9. Share capital

	Group and Company Number of shares
Issued and fully-paid ordinary shares with no par value:	
As at 1 July 2024	106,000,000
Issuance of ordinary shares	1,950,000
As at 30 June 2025 and 1 July 2025	107,950,000
Issuance of bonus shares	53,974,950
As at 30 June 2026	161,924,950

The Company did not have any convertible securities, treasury shares and subsidiary holdings as at 30 June 2026 and 30 June 2025.

During the financial year ended 30 June 2026, the Company issued 53,974,950 ordinary shares pursuant to bonus issue completed on 25 March 2026.

10. Reserves

The reserves of the Group comprise the following balances:

	Group		Company	
	30 June 2026 $'000	30 June 2025 $'000	30 June 2026 $'000	30 June 2025 $'000
Capital reserve	200	200	–	–
Merger reserve	(8,701)	(8,701)	–	–
Retained earnings	6,952	4,568	(5,345)	(6,452)
Totals	(1,549)	(3,933)	(5,345)	(6,452)

Capital reserve

The capital reserve relates to deemed contribution from the Company's shareholders for the acquisition of a subsidiary.

Merger reserve

The merger reserve relates to the difference between the consideration paid and the paid-in capital of entities under common control which were acquired by the Group.

Dividends

The Board of Directors ("**Board**") has declared an interim tax-exempt (one-tier) dividend of 0.57 cents per ordinary share in respect of FY2026.

11. Loans and borrowings

	Group	
	30 June 2026	30 June 2025
Non-current	$'000	$'000
Term loan (secured)	18,321	10,878
Current		
Term loan (secured)	5,270	3,047
	23,591	13,925

The Group's term loans are secured by corporate guarantees by the Company and first legal mortgage on the investment properties.

12. Trade and other payables

	Group		Company	
	30 June 2026 $'000	**30 June 2025 $'000**	**30 June 2026 $'000**	**30 June 2025 $'000**
Trade payables:				
- third parties	1,460	979	–	–
- GST payable	734	540	–	–
Customer deposits	928	672	–	–
Non-trade payables:				
- Immediate and ultimate holding company	1,300	1,050	1,300	1,050
- Non-controlling shareholder	1,324	1,509	–	–
- Others	249	41	9	2
- GST payable	7	8	7	8
Accrued operating expenses	954	571	161	158
Accrued salaries and wages	1,340	1,213	–	–
	8,296	6,583	1,477	1,218

The credit period for trade payables ranges from 30 to 90 days (2025: 30 to 90 days). No interest is charged on the outstanding balances of trade payables.

The Group received loans from its immediate and ultimate holding company, as well as non-controlling shareholder, which were classified under non-trade payables. These loans are unsecured, interest-free with no fixed repayment terms.

13 Revenue

	For the six-month period ended 30 June		For the twelve-month period ended 30 June	
	2026 $'000	**2025 $'000**	**2026 $'000**	**2025 $'000**
Revenue from contracts with customers:				
- Engineering services	7,457	3,917	12,438	7,890
- Transport services	3,696	2,957	7,311	5,547
- Security and manpower services	7,974	6,767	15,144	13,100
	19,127	13,641	34,893	26,537
Revenue from leases with customers:				
- Investment properties leasing	1,935	1,085	3,505	1,504
	21,062	14,726	38,398	28,041

14. Profit/(loss) before tax

The following items have been included in arriving at profit/(loss) before tax:

	For the six-month period ended 30 June		For the twelve-month period ended 30 June	
	2026	2025	2026	2025
	$'000	$'000	$'000	$'000
Other income				
Government grants	134	462	209	509
Sundry income	16	17	37	31
	150	479	246	540
Finance expense				
Interest expense on:				
Lease liabilities	(13)	(15)	(26)	(27)
Loans and borrowings	(209)	(285)	(445)	(518)
	(222)	(300)	(471)	(545)

The following items have been included in arriving at profit/(loss) before tax:

	For the six-month period ended 30 June		For the twelve-month period ended 30 June	
	2026	2025	2026	2025
	$'000	$'000	$'000	$'000
Other significant items:				
Depreciation of property, plant and equipment	(642)	(727)	(1,317)	(1,572)
Depreciation of investment properties	(925)	(878)	(1,823)	(1,409)
Loss on disposal of property, plant and equipment	(43)	(92)	(6)	(76)
Amortisation of intangible assets	–	(2)	–	(4)
Impairment loss on trade receivables	–	(82)	–	(82)
Write-downs of inventories	–	(205)	–	(205)

15. Tax expense/(credit)

	For the six-month period ended 30 June		For the twelve-month period ended 30 June	
	2026	2025	2026	2025
	$'000	$'000	$'000	$'000
Current tax expense				
Current period	119	24	260	28
Over provision in respect of prior year	(7)	(8)	(6)	(8)
	112	16	254	20
Deferred tax expense				
Deferred tax relating to the origination and reversal of temporary differences	247	75	273	75
Over provision in respect of prior years	-	(4)	-	(4)
	247	71	273	71
Total tax expense	359	87	527	91

16. Earnings/(Loss) per share

	For the six-month period ended 30 June		For the twelve-month period ended 30 June	
	2026	2025	2026	2025
Basic and diluted earnings/(loss) per share (cents)	0.88	(0.11)	1.89	(0.61)

The calculation of basic earnings/loss per share has been based on the profit/loss attributable to owners of the Company and the following weighted-average number of ordinary shares outstanding.

	For the six-month period ended 30 June		For the twelve-month period ended 30 June	
	2026	2025	2026	2025
	'000	'000	'000	'000
Weighted-average number of ordinary shares	143,933	106,650	125,942	106,325

Diluted loss per share

As at 30 June 2026 and 30 June 2025, there were no outstanding dilutive potential ordinary shares.

17. Operating segments

The Group has the following four strategic divisions, which are its reportable segments. These divisions offer different services, and are managed separately. The Group's Chief Executive Officer reviews internal management reports of each division at least quarterly. The following summary describes the operations in each of the Group's reportable segments:

(a) Engineering services

Provision of integrated engineering solutions, including the sales and installation of scaffolding equipment as well as communication systems. The division also does project execution for projects in renewable energy space.

(b) Transport services

Provision of bus services for schools, corporates and ad hoc charters.

(c) Security and manpower services

Provision of security services, cleaning services and manpower staffing services.

(d) Investment Properties

Leasing of investment properties to generate rental income and to gain from the appreciation in the value of the properties in the long term.

(e) Others

Others relate to unallocated amounts that includes provision of management, treasury and administrative services.

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

Information about reportable segments

	Engineering services $'000	Transport services $'000	Security and manpower services $'000	Investment Property $'000	Total for reportable segments $'000	Others $'000	Inter-segment eliminations $'000	Total $'000
For the six-months period ended 30 June 2026								
External revenues	7,457	3,696	7,974	1,935	21,062	–	–	21,062
Inter-segment revenue	2,110	–	–	974	3,084	–	(3,084)	–
External cost of sales	(5,871)	(2,987)	(6,665)	(1,441)	(16,964)	–	–	(16,964)
Inter-segment cost of sales	(2,056)	–	(219)	(817)	(3,092)	–	3,092	–
Finance costs	(36)	(11)	(8)	(167)	(222)	–	–	(222)
Depreciation of property, plant and equipment, investment property and amortization of intangible assets	(310)	(316)	(16)	(925)	(1,567)	–	–	(1,567)
Reportable segment profit/(loss) before tax	965	450	625	426	2,466	219	(1,012)	1,673
Other non-cash items:								
- Loss on disposal/write-off of property, plant and equipment	(43)	–	–	–	(43)	–	–	(43)
Capital expenditure	(482)	(311)	–	(15,526)	(16,319)	–	–	(16,319)
As at 30 June 2026								
Reportable segment assets	7,542	6,529	6,805	36,413	57,289	15,234	(21,319)	51,204
Reportable segment liabilities	9,025	2,960	2,754	27,923	42,662	1,731	(10,139)	34,254

	Engineering services $'000	Transport services $'000	Security and manpower services $'000	Investment Property $'000	Total for reportable segments $'000	Others $'000	Inter-segment eliminations $'000	Total $'000
For the six-months period ended 30 June 2025								
External revenues	3,917	2,957	6,767	1,085	14,726	–	–	14,726
Inter-segment revenue	1,185	–	–	776	1,961	–	(1,961)	–
External cost of sales	(2,948)	(2,383)	(6,003)	(1,349)	(12,683)	–	–	(12,683)
Inter-segment cost of sales	(1,419)	–	(1)	(549)	(1,969)	–	1,969	–
Finance costs	(47)	(3)	(14)	(236)	(300)	–	–	(300)
Depreciation of property, plant and equipment, investment properties and amortisation of intangible assets	(326)	(387)	(14)	(878)	(1,605)	(2)	–	(1,607)
Reportable Segment profit/(loss) before tax	(288)	342	735	(273)	516	(1,641)	969	(156)
Other material non-cash items:								
- Loss on disposal/write-off of property, plant and equipment	(93)	–	–	–	(93)	–	1	(92)
- Impairment loss on trade receivables	(81)	(1)	–	–	(82)	–	–	(82)
- Write-downs of inventories	(205)	–	–	–	(205)	–	–	(205)
Capital expenditure	(317)	(249)	(115)	(1,862)	(2,543)	–	–	(2,543)
As at 30 June 2025								
Reportable segment assets	5,266	5,795	6,537	21,966	39,564	10,243	(17,485)	32,322
Reportable segment liabilities	9,900	1,673	3,012	16,116	30,701	1,424	(10,921)	21,204

	Engineering services $’000	Transport services $’000	Security and manpower services $’000	Investment Property $’000	Total for reportable segments $’000	Others $’000	Inter-segment eliminations $’000	Total $’000
For the twelve-months period ended 30 June 2026								
External revenues	12,438	7,311	15,144	3,505	38,398	–	–	38,398
Inter-segment revenue	3,578	–	–	1,791	5,369	–	(5,369)	–
External cost of sales	(9,690)	(5,830)	(12,661)	(2,653)	(30,834)	–	–	(30,834)
Inter-segment cost of sales	(3,707)	(6)	(223)	(1,450)	(5,386)	–	5,386	–
Finance costs	(76)	(13)	(19)	(363)	(471)	–	–	(471)
Depreciation of property, plant and equipment, investment properties and amortisation of intangible assets	(614)	(671)	(31)	(1,824)	(3,140)	–	–	(3,140)
Reportable segment profit/(loss) before tax	1,332	932	1,414	742	4,420	(512)	(1,003)	2,905
Other material non-cash items:								
- Loss on disposal/write-off of property, plant and equipment	(6)	–	–	–	(6)	–	–	(6)
Capital expenditure	(727)	(499)	–	(17,688)	(18,914)	–	–	(18,914)
As at 30 June 2026								
Reportable segment assets	7,542	6,529	6,805	36,413	57,289	15,234	(21,319)	51,204
Reportable segment liabilities	9,025	2,960	2,754	27,923	42,662	1,731	(10,139)	34,254

	Engineering services $'000	Transport services $'000	Security and manpower services $'000	Investment Property $'000	Total for reportable segments $'000	Others $'000	Inter-segment eliminations $'000	Total $'000
For the twelve-months period ended 30 June 2025								
External revenues	7,890	5,547	13,100	1,504	28,041	–	–	28,041
Inter-segment revenue	2,136	–	–	1,013	3,149	–	(3,149)	–
External cost of sales	(6,147)	(4,612)	(11,629)	(2,005)	(24,393)	–	–	(24,393)
Inter-segment cost of sales	(2,612)	–	(2)	(607)	(3,221)	–	3,221	–
Finance costs	(98)	(9)	(32)	(406)	(545)	–	–	(545)
Depreciation of property, plant and equipment, investment properties and amortisation of intangible assets	(737)	(814)	(21)	(1,409)	(2,981)	(4)	–	(2,985)
Reportable segment profit/(loss) before tax	(433)	463	1,056	(536)	550	(2,327)	977	(800)
Other material non-cash items:								
- Loss on disposal/write-off of property, plant and equipment	(64)	(7)	–	–	(71)	–	(5)	(76)
- Impairment loss on trade receivables	(81)	(1)	–	–	(82)	–	–	(82)
- Write-downs of inventories	(205)	–	–	–	(205)	–	–	(205)
Capital expenditure	(514)	(252)	(196)	(10,757)	(11,719)	–	–	(11,719)
As at 30 June 2025								
Reportable segment assets	5,266	5,795	6,537	21,966	39,564	10,243	(17,485)	32,322
Reportable segment liabilities	9,900	1,673	3,012	16,116	30,701	1,424	(10,921)	21,204

Geographical information

The engineering services, transport services, security and manpower services and investment properties are managed in Singapore.

18. Related parties

The Group entered into transactions with related parties during the financial year, on terms agreed between the parties, as shown below:

	Group	
	2026	**2025**
Related party transactions:	**$'000**	**$'000**
Loan from immediate and ultimate holding company	250	400

19. Subsequent events

Subsequent to the financial year ended 30 June 2026, the following events occurred:

(a) On 20 July 2026, the Company's wholly-owned subsidiary, IPF Investments Pte. Ltd. exercised the option to purchase the property located at 2 Westerhout Road, Singapore 397643.

(b) On 6 August 2026, the Company completed a placement of 16,667,000 new ordinary shares at an issue price of $0.21 per share amounting to a total consideration of $3,500,070.

The above are non-adjusting subsequent events and, accordingly, no adjustments have been made to this set of condensed interim financial statements. Save as disclosed above, there are no other known subsequent events which have led to adjustments to this set of condensed interim financial statements.

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

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

The condensed consolidated statement of financial position of Aedge Group Limited and its subsidiaries as at 30 June 2026 and the related condensed consolidated profit or loss and other comprehensive income, condensed consolidated statement of changes in equity and condensed consolidated statement of cash flows for the six-month period and financial year ended 30 June 2026 ("**FY2026**") and certain explanatory notes have not been audited nor reviewed.

2. Where the latest financial statements are subject to an adverse opinion, qualified opinion or disclaimer of opinion: -

(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.

3. Net asset value (for the issuer and group) per ordinary share based on the total number of issued shares excluding treasury shares of the issuer at the end of the: -

(a) Current financial period reported on; and
(b) Immediately preceding financial year.

	Group		Company	
	30 June 2026	**30 June 2025**	**30 June 2026**	**30 June 2025**
Net asset value attributable to owners of the Company ($'000)	13,548	11,164	8,732	8,645
Number of ordinary shares in issue ('000)	161,925	107,950	161,925	107,950
Net asset value per ordinary share (cents)	8.4	10.3	6.0	8.0

4. A review of the performance of the group, to the extent necessary for a reasonable understanding of the group's business. It must include a discussion on the following: -

(a) Any significant factors that affected the turnover, costs, and earnings of the group for the current financial period reported on, including (where applicable) seasonal or cyclical factors; and
(b) Any material factors that affected the cash flow, working capital, assets or liabilities of the group during the current financial period reported on.

A. Consolidated Statement of Comprehensive Income (FY2026 vs FY2025)

(1) Revenue:

Total revenue increased by S$10.36 million or 36.9% from S$28.04 million in FY2025 to S$38.40 million in FY2026, with revenue growth recorded across all four business segments.

Revenue from engineering services increased by S$4.55 million or 57.6% from S$7.89 million in FY2025 to S$12.44 million in FY2026, mainly due to a higher volume of projects secured and completed during the year. Revenue from property investment increased by S$2.01 million or 133.0% from S$1.50 million in FY2025 to S$3.51 million in FY2026, following improved occupancy and full-year contributions from both dormitory properties with commencement of rental income from the newly operated dormitory in FY2026. Revenue from security and manpower services increased by S$2.04 million or 15.6% from S$13.10 million in FY2025 to S$15.14 million in FY2026, mainly contributed by higher revenue from manpower outsourcing and cleaning services for new contract wins and expanded project requirements from existing customers, which was partially offset by a decline in security services. Revenue from transport services increased by S$1.76 million or 31.8% from S$5.55 million in FY2025 to S$7.31 million in FY2026, as a result of increased transportation demand and improved fleet utilisation.

(2) Cost of Sales:

Cost of sales increased by S$6.44 million or 26.4% from S$24.39 million in FY2025 to S$30.83 million in FY2026, in line with the higher revenue across all segments.

(3) Gross Profit:

Gross profit increased by $3.91 million or 107.3% from $3.65 million in FY2025 to $7.56 million in FY2026. Overall gross profit margin increased from 13.0% to 19.7% in FY2026 mainly due to improved profitability in engineering projects, better utilisation of the Group's assets, turnaround of the investment properties segment from gross loss in FY2025 to a gross profit in FY2026 due to improved occupancy and full-year contributions and improved margins in security & manpower services, particularly manpower outsourcing and cleaning services

(4) Other Income:

Other income decreased by S$0.29 million or 54.4% from S$0.54 million in FY2025 to S$0.25 million in FY2026, mainly due to lower government grants received in FY2026.

(5) Administrative Expenses:

Administrative expenses increased by S$0.43 million or 11.4% from S$3.75 million in FY2025 to S$4.18 million in FY2026, mainly due to higher staff salaries and wages, increased CPF contributions and foreign worker levies, and higher audit and general administrative expenses, which were in line with the Group’s business expansion. As a proportion of revenue, administrative expenses declined from 13.4% in FY2025 to 10.9% in FY2026.

(6) Other Expenses:

Other expenses decreased by S$0.44 million or 63.3% from S$0.69 million in FY2025 to S$0.25 million in FY2026, due to absence of one-off write-downs of inventories and impairment loss on trade receivables in FY2026.

(7) Finance Costs:

Finance costs decreased by S$0.07 million or 13.6% from S$0.54 million in FY2025 to S$0.47 million in FY2026, notwithstanding the increase in loans and borrowings during the year. The decrease was mainly due to a downward revision of the interest rates on the Group's existing facilities, together with a lower average principal outstanding on those facilities following repayments of S$3.34 million made during the year.

(8) Tax:

The Group recorded an income tax expense of S$0.53 million in FY2026, compared with S$0.09 million in FY2025, reflecting the Group's return to profitability. This represents an effective tax rate of 18.1% on profit before tax of S$2.91 million (FY2025: not meaningful, given the loss position).

(9) Net Profit after Tax:

The Group achieved a profit after tax of S$2.38 million in FY2026, compared with a loss after tax of S$0.89 million in FY2025, representing a turnaround of S$3.27 million. Basic and diluted earnings per share was 1.89 cents in FY2026, compared with a loss per share of 0.61 cents in FY2025.

B. Consolidated Statement of Financial Position as at 30 June 2026

(1) Non-Current Assets:

Non-current assets increased by S$15.54 million or 68.6% to S$38.18 million as at 30 June 2026 from S$22.64 million as at 30 June 2025, mainly due to the acquisition of an investment property, for which S$17.59 million was paid during FY2026.

(2) Current Assets:

Current assets increased by S$3.34 million or 34.5% to S$13.02 million as at 30 June 2026 from S$9.68 million as at 30 June 2025, mainly due to an increase in trade and other receivables of S$3.83 million in line with the higher revenue generated in FY2026, partially offset by a decrease in cash and cash equivalents from S$2.01 million to S$1.61 million.

(3) Non-Current Liabilities:

Non-current liabilities increased by S$7.68 million or 68.0% to S$18.98 million as at 30 June 2026 from S$11.30 million as at 30 June 2025, mainly due to an increase in non-current loans and borrowings of S$7.44 million.

The increase in loans and borrowings was due to borrowings drawn down to fund the acquisition of the investment property, with gross drawdowns of S$13.00 million during FY2026 partially offset by repayments of S$3.34 million.

(4) Current Liabilities:

Current liabilities increased by S$5.37 million or 54.2% to S$15.27 million as at 30 June 2026 from S$9.90 million as at 30 June 2025, mainly due to an increase in contract liabilities of S$1.21 million, arising from customer deposits reclassified to contract liabilities during FY2026, an increase in trade and other payables in respect of a loan from PTCC Holdings Pte Ltd for capital contribution to a subsidiary and a loan from a non-controlling shareholder of a subsidiary for the acquisition of the investment property, and an increase in the current portion of loans and borrowings of S$2.22 million, which similarly arose from the borrowings drawn down to fund the acquisition of the investment property.

(5) Working Capital Position

As at 30 June 2026, the Group has net current liabilities of S$2.25 million, compared with S$0.22 million as at 30 June 2025. The Board has assessed and is of the opinion that the Group is able to continue as a going concern based on the following:

- Cash Flow Forecasts:
  Management has prepared detailed cash flow projections for at least the next 12 months from the date of these financial statements, including the proposed interim dividend of 0.57 cents per ordinary share declared in respect of FY2026. These projections indicate that the Group will have adequate cash resources to meet its liabilities as they fall due, supported by ongoing operational cash flows and continued backing from shareholders.

- Operational Outlook:
  The Group generated net cash of S$5.61 million from operating activities in FY2026 and expects to continue to generate positive cash flows from operating activities based on existing contracts and anticipated new projects, as well as with the asset enhancement of the investment properties. Combined together, these will further improve the liquidity of the Group.

- Continued Financial Support:
  The Group has received letters of financial support from its immediate and ultimate holding company, confirming their intention not to demand repayment of existing balances and to provide financial assistance, if necessary, to enable the Group to meet its obligations as and when they fall due for a period of at least 12 months from the date of approval of the financial statements.

- Interest-Free, Unsecured Loans:
  The Group has received interest-free and unsecured loans from both the holding company and non-controlling shareholder, which have no fixed repayment terms. These funding arrangements provide flexibility and ease short-term liquidity pressures.

C. Consolidated Statement of Cash Flows (FY2026)

(1) Net cash from operating activities in FY2026 amounted to S$5.61 million, comprising operating cash flow before working capital changes of S$6.52 million, partially offset by a net working capital outflow of S$0.89 million. The working capital outflow arose mainly from the increase in trade and other receivables of S$3.83 million in line with the higher revenue, partially offset by the increase in trade and other payables of S$1.65 million and the increase in contract liabilities of S$1.21 million.

(2) Net cash used in investing activities in FY2026 amounted to S$18.43 million, mainly due to the acquisition of the investment property of S$17.59 million.

(3) Net cash from financing activities in FY2026 amounted to S$12.43 million, mainly comprising gross drawdowns of loans and borrowings of S$13.00 million and proceeds of S$3.45 million from a non-controlling shareholder of a subsidiary, partially offset by repayment of loans and borrowings of S$3.34 million, interest paid of S$0.45 million and payment of lease liabilities of S$0.31 million.

Taken together, the above resulted in a net decrease in cash and cash equivalents of S$0.4 million, from S$2.01 million as at 30 June 2025 to S$1.61 million as at 30 June 2026

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

The Group's financial results are consistent with the profit guidance announcement released by the Company on 11 August 2026.

6. 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 know factors or events that may affect the group in the next reporting period and the next 12 months.

The Group's Engineering services division is looking to tap on the improved industry fundamentals. The Building and Construction Authority (BCA) has reaffirmed its projection that Singapore's total construction demand will range between S$47 billion and S$53 billion in 2026.[1] Construction demand reached S$50.5 billion in 2025. This sustained demand in 2026 was driven by several large-scale development projects such as Changi Airport Terminal 5 (T5) and the Marina Bay Sands Integrated Resort expansion. Looking further ahead, BCA expects annual construction demand to remain resilient at an average of S$39 billion to S$46 billion per year from 2027 through 2030. These positive industry forecasts underpin a healthy pipeline of opportunities for our Engineering business. Against this backdrop, and building on the improved profitability achieved on our engineering projects in FY2026, the Group is well positioned to capture new opportunities. We will continue to target projects where we have competitive strengths and to prioritise margin quality over volume, while remaining mindful of cost pressures in the operating environment.

Our Transportation service business is expected to enter the next reporting period with a substantially stronger contracted base. The contracts secured and renewed during FY2026 were on longer, fixed-

[1] BCA, Steady Construction Demand in 2026 as Singapore Steps Up Support for Built Environment Firms Through Collaboration and Innovation, 22 Jan 2026.

rate terms and at improved rates are providing more stable revenue streams and reducing volatility in our transport operations. As the benefit of these rate revisions has largely been reflected in FY2026, the division is expected to deliver a more stable and predictable contribution over the next 12 months. We will continue to pursue additional transport contracts with healthy margins to drive growth, supplement our workforce by hiring and training new drivers where possible to support the higher service demand and maintain our focus on reliable, quality service positions us well to capture further opportunities as they arise, while continue to manage operating costs prudently.

Our Security and Manpower division is expected to maintain its growth momentum into the next reporting period. The growth in FY2026 was driven by new contract wins on manpower outsourcing and cleaning services. We anticipate this business improvement will continue in the coming months, supported by stable client demand for such services. At the same time, we remain vigilant about wage cost pressures. Under the Security Progressive Wage Model, a three-year schedule of sustained wage increases takes effect from 1 January 2026 to 31 December 2028, progressively raising baseline wages across the sector.[2] While the government co-funding under the Progressive Wage Credit Scheme will partially offset the impact, the rising staff costs may affect our margin. Nevertheless, the Group is actively managing expenses and enhancing productivity through training and technology adoption to mitigate the impact. We are cautiously optimistic that our focus on service quality and efficient operations will allow the Security and Manpower business to deliver sustained improvements while complying with regulatory wage requirements.

Our Investment Properties segment is expected to deliver stronger performance in the next reporting period. Various asset enhancement initiatives undertaken over the past year had contributed to higher occupancy rates and improved rental yields. With commencement of operations of our second dormitory facility in May 2026, together with ongoing upgrading on our existing properties, we expect to increase our accommodation capacity to achieve improved rental rates and meet our customers' needs. Industry data indicates that the worker accommodation market remains broadly in balance, with bed rents expected to rise at a moderate pace in 2026 as operators undertake upgrading works under the Dormitory Transition Scheme, temporarily constraining available bed inventory.[3] While the Group will remain attentive to market conditions, we believe the current supply and demand dynamics may lead to higher utilisation and stronger performance over the next 12 months.

While the operating environment continues to present challenges and uncertainties, the Group remains focused on executing our growth strategy and capitalising on opportunities across all business units. We are encouraged by the significant favourable industry trends – from the robust construction pipeline to rising demand for transport and manpower services – and we have taken concrete steps (such as securing long-term contracts and expanding capacity) to position ourselves to benefit from these trends. Following the Group's return to profitability and the improvement in gross profit margin achieved in FY2026, the Group is well placed to build on its operational gains and the strategic initiatives underway. The Group will also continue to focus on higher-margin projects and services, prudent cost management, and operational excellence. Barring unforeseen circumstances, the Board expects the year ahead to be another year of robust growth, building on the momentum established in FY2026.

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[2] Ministry of Manpower, More Than 7,600 In-House Security Officers Covered by Security Progressive Wage Model Recommendations for Sustained Wage Increases, 30 Oct 2025.

[3] Knight Frank Singapore and Dormitory Association of Singapore Limited, Worker Dormitories in Singapore, H2 2025.

7. Dividend Information

(a) Whether an interim (final) ordinary dividend has been declared (recommended):

Pursuant to the dividend policy, the Board has declared an interim tax-exempt (one-tier) dividend of 0.57 cents per ordinary share in respect of FY2026. The dividend represents approximately 43% of the Group's net profit after tax for FY2026, exceeding the minimum 30% payout under the dividend policy, and constitutes the Group's distribution in respect of FY2026. It reflects the Board's intention to reward shareholders for their support through the Group's return to profitability, and is underpinned by the Group's improved cash generation, with net cash of S$5.61 million generated from operating activities during the year.

(b) Previous corresponding period:

No dividend declared for FY2025.

(c) Whether the dividend is before tax, net of tax or tax exempt. If before tax or net of tax, state the tax rate and the country where the dividend is derived. (If the dividend is not taxable in the hands of shareholders, this must be stated).

Tax exempt (one-tier).

(d) The date the dividend is payable:

The interim dividend will be paid on Tuesday, 15 September 2026.

(e) The date on which Registrable Transfers received by the company (up to 5.00 pm) will be registered before entitlements to the dividend are determined:

The Register of Members and Register of Transfers of the Company will be closed at 5.00 p.m. on Friday, 4 September 2026 for the purpose of determining shareholders' entitlements to the interim dividend. Duly completed registrable transfers received by the Company's Share Registrar up to 5.00 p.m. on Friday, 4 September 2026 will be registered before such entitlements are determined.

Dividend Policy

As part of its commitment to deliver sustainable returns to shareholders, the Company has adopted a dividend policy with effect from FY2026 under which it intends to distribute dividends totalling not less than 30% of the Group's profit after tax, excluding one-off non-cash items, in respect of each financial year. The dividends are intended to be paid on a half-yearly basis, upon the release of the Group's half-year results and full-year results. The targeted dividend payout ratio subject to the Board's discretion, taking into consideration the Group's current and projected performance, cash position, capital expenditure requirements, gearing, working capital needs and other factors the Board may deem relevant.

The Board may review the dividend policy and reserves the right to amend, modify or cancel this dividend policy as and when it deems necessary. Shareholders and investors should note that the foregoing statement of the Company’s dividend policy is a statement of the Board’s present intention and does not constitute a legally binding obligation of the Company in respect of dividends. In particular, no inference should or can be made from the Company's dividend policy as to the actual future profitability of the Group, or the ability of the Company to pay dividends.

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

Not applicable.

9. If the group has obtained a general mandate from shareholders for interested person transactions ("IPT"), the aggregate value of such transactions as required under Rule 920(1)(a)(ii) of the Catalist Rules. If no IPT mandate has been obtained, a statement to that effect.

The Group does not have a general mandate from shareholders for IPTs pursuant to Rule 920(1)(a)(ii) of the Catalist Rules. There were no disclosable IPTs for the current financial period under review.

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

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

11. 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) in the format below. If there are no such persons, the issuer must make an appropriate negative statement.

Name	**Age**	**Family relationship with any director and/or substantial shareholder**	**Current position and duties, and the year the position was first held**	**Details of changes in duties and position held, if any, during the year**
Tan Siew Lan	72	Spouse of Chief Executive Officer, who is also a director, and substantial shareholder	Human Resources and Administration Director; 2010	No change
Tan Ah Hwa	70	Sister of Tan Siew Lan	Senior Manager (Manpower Outsourcing); 2023	No change

12. Disclosure on acquisition (including incorporations) and realization pursuant to Rule 706A

The Company's wholly owned subsidiary, Aedge Holdings Pte Ltd ("**Aedge Holdings**"), incorporated a subsidiary, IPF Investments Pte. Ltd. ("**IPF**"), in Singapore. It is 100% held by Aedge Holdings. IPF has been incorporated for the purpose of management of investment holdings with an initial paid-up capital of $100. The paid-up capital was funded through internal resources.

None of the Directors or controlling shareholders of the Company have any interest, direct or indirect (other than through their shareholdings in the Company), in the incorporation of IPF.

Save as disclosed above, the Company did not acquire or dispose shares in any companies during the reporting period.

13. Breakdown of sales

	FY2026 $'000	FY2025 $'000	Increase / (Decrease) %
(a) Sales reported for first half year	17,336	13,315	30.20
(b) Operating profit/(loss) after tax before deducting non-controlling interests reported for first half year	1,064	(648)	n.m
(c) Sales reported for second half year	21,062	14,726	43.03
(d) Operating profit/(loss) after tax before deducting non-controlling interests reported for second half year	1,314	(243)	n.m

14. Breakdown of the total annual dividend (in dollar value) for the issuer's latest full year and its previous full year

	FY2026 S$	FY2025 S$
(a) Ordinary	1,017,974*	Nil
(b) Preference	Nil	Nil
(c) Total	1,017,974	Nil

***** interim tax-exempt (one-tier) dividend of 0.57 cents. The total dividend of S$1,017,974 is calculated based on the enlarged issued ordinary share capital of the Company (excluding treasury shares) of 178,591,950 shares, comprising 161,924,950 shares in issue as at 30 June 2026 and 16,667,000 new shares issued pursuant to the placement completed on 6 August 2026.

15. Use of proceeds

The Company received net proceeds of approximately S$3,365,070 pursuant to the placement exercise completed on 6 August 2026. As at the date of this announcement, the net proceeds had not been utilised:

	Amount allocated S$	Amount utilised S$	Balance S$
To fund capital expenditure for the expansion of the investment properties business	1,682,535	-	1,682,535
Working capital including, inter alia, professional fees, staff salaries and general overheads	1,682,535	-	1,682,535
Total	3,365,070	-	3,365,070

BY ORDER OF THE BOARD

Poh Soon Keng
Executive Chairman and CEO
27 August 2026