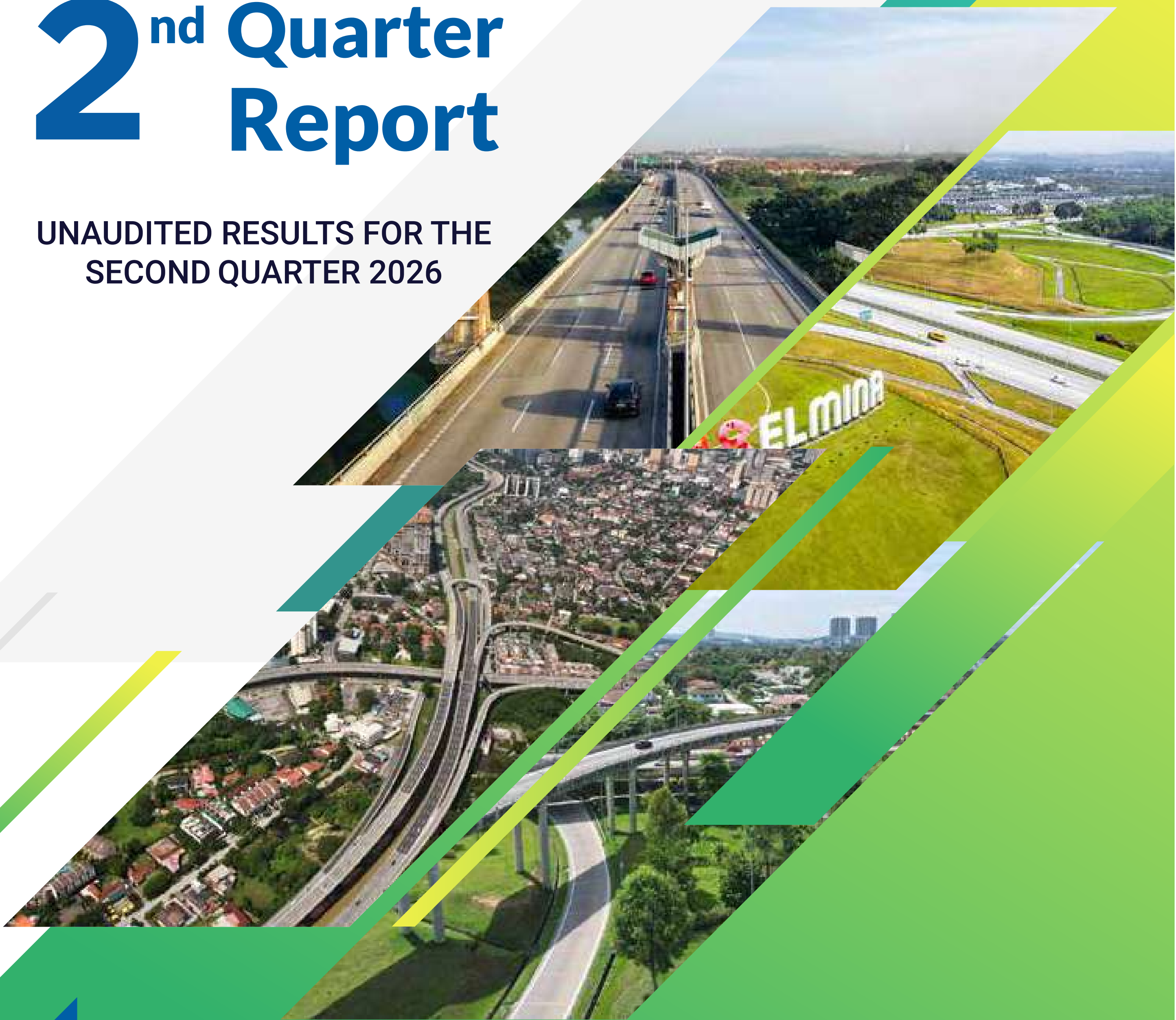
PROLINTAS
INFRA BUSINESS TRUST

An Islamic business trust constituted in Malaysia and registered with the Securities Commission Malaysia.

2nd Quarter Report

UNAUDITED RESULTS FOR THE SECOND QUARTER 2026



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Unaudited results for the second quarter ended 30 June 2026

The Directors of Prolintas Managers Sdn. Bhd., as the Trustee-Manager of Prolintas Infra Business Trust, advise the following unaudited results of the Trust Group for the second quarter ended 30 June 2026.

Condensed Consolidated Statement of Financial Position as at 30 June 2026

	Note	As at 30 June 2026 (Unaudited) RM	As at 31 Dec 2025 (Audited) RM
ASSETS			
Non-current assets			
Goodwill	A2	210,568,893	210,568,893
Highway development expenditure	B6	2,787,418,200	2,796,559,138
Deferred tax assets		77,045,505	74,093,128
Trade and other receivables		6,091,241	6,432,806
		3,081,123,839	3,087,653,965
Current assets			
Trade and other receivables		20,030,012	17,398,941
Tax recoverable		-	98,687
Other investment	B7	264,677,490	297,001,088
Deposits, cash and bank balances	B8	312,138,676	224,629,922
		596,846,178	539,128,638
TOTAL ASSETS		**3,677,970,017**	**3,626,782,603**

Condensed Consolidated Statements of Financial Position as at 30 June 2026 (contd.)

	Note	As at 30 June 2026 (Unaudited) RM	As at 31 Dec 2025 (Audited) RM
EQUITY AND LIABILITIES			
Trust units		1,100,000,000	1,100,000,000
Accumulated losses		(244,764,334)	(229,839,594)
Reserves		(268,722,419)	(268,722,419)
Total Unitholder's Fund		586,513,247	601,437,987
Non Current Liabilities			
Borrowings	B5	2,351,474,218	2,351,351,355
Provision		156,389,769	156,700,621
Deferred income		4,495,058	4,720,564
Deferred tax liability		263,812,203	264,419,289
		2,776,171,248	2,777,191,829
Current Liabilities			
Provision		151,906,650	149,698,640
Trade and other payables		157,903,006	95,344,027
Deferred income		451,011	451,011
Provision for tax		5,024,855	2,659,109
		315,285,522	248,152,787
Total Liabilities		3,091,456,770	3,025,344,616
Net Assets		**586,513,247**	**601,437,987**
TOTAL EQUITY AND LIABILITIES		**3,677,970,017**	**3,626,782,603**

Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income for the quarter ended 30 June 2026

		Individual Quarter 3 months ended		Cumulative Quarter 6 months ended	
		30 June 2026 (Unaudited)	**30 June 2025** (Unaudited)	**30 June 2026** (Unaudited)	**30 June 2025** (Unaudited)
	Note	**RM**	**RM**	**RM**	**RM**
Highway operations revenue	A12	80,157,136	80,755,225	160,276,988	158,884,345
Construction revenue		147,314	(2,432)	658,479	855,023
		80,304,450	80,752,793	160,935,467	159,739,368
Construction costs		(147,314)	2,432	(658,479)	(855,023)
Other income	A13	3,132,716	6,220,837	6,655,490	10,795,083
Staff costs		(5,844,060)	(5,905,514)	(11,577,977)	(11,540,663)
Amortisation of highway development expenditure		(12,661,710)	(12,265,202)	(24,932,044)	(24,137,729)
Highway maintenance costs		(9,588,657)	(8,530,626)	(14,697,968)	(15,901,096)
Other operating expenses		(8,917,548)	(9,890,473)	(17,666,682)	(21,478,856)
Profit from operations		46,277,877	50,384,247	98,057,807	96,621,084
Finance cost	A14	(34,808,495)	(34,474,368)	(68,878,605)	(69,016,344)
Profit before tax	B11	11,469,382	15,909,879	29,179,202	27,604,740
Income tax expense	B4	(2,822,719)	(8,287,936)	(7,143,867)	(16,420,894)
Profit for the financial period, representing total comprehensive income for the financial period		**8,646,663**	**7,621,943**	**22,035,335**	**11,183,846**
Earnings Per Unit ("EPU") (sen)		**0.79**	**0.69**	**2.00**	**1.02**
Proposes/Declared Distribution Per Unit ("DPU") (sen)		**3.18**	**3.18**	**3.18**	**3.18**

Condensed Consolidated Statement of Changes in Equity for the quarter ended 30 June 2026

	Share capital/ Trust units (Unaudited) RM	Accumulated losses (Unaudited) RM	Reserves (Unaudited) RM	Total (Unaudited) RM
At 1 January 2026	1,100,000,000	(229,839,594)	(268,722,419)	601,437,987
Total comprehensive income for the financial period	-	22,035,335	-	22,035,335
Transaction with unitholders				
Distribution paid, representing total transaction with unitholders	-	(36,960,075)	-	(36,960,075)
At 30 June 2026	**1,100,000,000**	**(244,764,334)**	**(268,722,419)**	**586,513,247**
At 1 January 2025	1,100,000,000	(188,729,451)	(268,722,419)	642,548,130
Total comprehensive income for the financial period	-	11,183,846	-	11,183,846
Transaction with unitholders				
Distribution paid, representing total transaction with unitholders	-	(34,980,100)	-	(34,980,100)
At 30 June 2025	**1,100,000,000**	**(212,525,705)**	**(268,722,419)**	**618,751,876**

Prolintas Infra Business Trust

Condensed Consolidated Statement of Cash Flows as at 30 June 2026

	Cumulative Quarter 6 months ended	
	30 June 2026 (Unaudited) **RM**	**30 June 2025** (Unaudited) **RM**
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from toll collection	160,223,427	156,633,089
Government compensation received	733,412	1,029,774
Receipts from expressway ancillary facilities	845,923	766,772
Payments to suppliers, contractors, employees, related companies and for other operating expenses	(13,726,544)	(47,995,757)
Payments to suppliers for lane widening and interchange	(13,769,908)	(10,048,386)
Trustee Manager fees	(4,202,500)	(4,140,000)
Performance fees	(198,000)	-
Tax paid	(8,238,894)	(8,482,226)
Tax refund	-	286,021
Finance cost paid	-	(61,970,386)
Net cash generated from operating activities	121,666,916	26,078,901
CASH FLOWS FROM INVESTING ACTIVITIES		
Income received from other investments and deposits with licensed banks	3,460,391	3,008,173
Payment for highway development expenditure	(658,479)	(855,023)
Investment in unit trust	-	(36,006,653)
Changes in fixed deposits	(4,369,446)	-
Net cash used in from investing activities	(1,567,534)	(33,853,503)
CASH FLOWS FROM FINANCING ACTIVITIES		
Drawdown of borrowings	-	6,506,800
Dividend paid	(36,960,075)	(34,980,100)
Net cash used in from financing activities	(36,960,075)	(28,473,300)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	83,139,307	(36,247,902)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	222,129,923	209,376,767
CASH AND CASH EQUIVALENTS AT END OF PERIOD	**305,269,230**	**173,128,865**
Cash and cash equivalents comprise:		
Cash and bank balances	157,170,894	77,451,769
Deposit with licensed banks	154,967,782	98,177,096
	312,138,676	175,628,865
Amount pledged as security with bank guarantee	(6,869,446)	(2,500,000)
	305,269,230	**173,128,865**

Part A: Explanatory Notes to the Interim Financial Statements (unaudited)

A1. Basis of preparation

This set of financial report is unaudited and has been prepared in compliance with the reporting requirements outlined in MFRS 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“MASB”) and Paragraph 9.54 of the Main Market Listing Requirements of the Bursa Malaysia Securities Berhad ("Bursa Securities").

The accounting policies and methods of computation used in the preparation of the quarterly financial report are consistent with those adopted in the preparation of the audited financial statements of Prolintas Infra Business Trust (“Prolintas Infra BT” or “Trust”) for year ended 31 December 2025.

A2. Material accounting policy information

A2.1 Goodwill

On 21 December 2023 ("Business Combination Date"), the Trust Group had estimated the fair value of the identifiable assets and liabilities of the Trust and its subsidiaries.

	RM
At 30 June 2026	210,568,893

A2.2 Standards issued but not yet effective

The standards that are issued but not yet effective up to the date of issuance of the Trust Group financial statements are disclosed below. The Trust Group intend to adopt these standards, if applicable, when they become effective.

	Effective dates for financial period beginning on or after
Amendments to *MFRS 107 Statement of Cash Flows* MFRS 18: Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19: Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to *MFRS 10 Consolidated Financial Statements (Sale or Contribution of Assets between an Investor and its Associate or Joint Venture)*	Deferred
Amendments to *MFRS 128 Investments in Associates and Joint Ventures (Sale or Contribution of Assets between an Investor and its Associate or Joint Venture)*	Deferred

The directors of the Trustee Manager are of the opinion that the amendments above would not have any material impact on the financial statements in the year of initial application.

A3. Audited report of financial year ended 31 December 2025

The audit report of the financial statements of Prolintas Infra Business Trust for the financial year ended 31 December 2025 was not qualified.

A4. Seasonal or cyclical factors

The Trust Group's performance may be affected by seasonal or cyclical factors, particularly fluctuations in traffic volume during festive periods and school holidays. These periods typically result in temporary increases or decreases in traffic flow, which can influence toll revenue and overall financial performance for the affected quarters.

In addition, changes in economic conditions, fuel pricing and subsidy policies, as well as evolving work arrangements that may influence commuting patterns, could also affect traffic volume and the Trust Group's financial performance from time to time.

A5. Exceptional or unusual items

There were no unusual items affecting assets, liabilities, equity, net income or cash flow of the Trust Group for the financial period under review.

A6. Changes in estimates

There were no material changes in estimates for the financial period under review.

A7. Debt securities

As at 30 June 2026, the Trust Group's total outstanding borrowings, are as follows:

	30 June 2026 (Unaudited) **RM**	**31 Dec 2025** (Audited) **RM**
Secured:		
Borrowings	2,357,606,901	2,357,606,901
Less: Unamortised issuance expense	(6,132,683)	(6,255,546)
	2,351,474,218	**2,351,351,355**

The first repayment in respect of the borrowings principal will commence in the year 2033.

A8. Income distribution

No income distribution was paid during the quarter under review.

A9. 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.

A10. Changes in the Composition of the Trust Group

There were no changes in the composition of the Trust Group during the current quarter under review.

A11. Related Party Transactions

Related party transactions has been entered into in the ordinary course of business and at arm's length basis.

The significant related party transactions of the Trust Group are shown below:

	Individual Quarter 3 months ended		Cumulative Quarter 6 months ended	
	30 June 2026 (Unaudited) RM	30 June 2025 (Unaudited) RM	30 June 2026 (Unaudited) RM	30 June 2025 (Unaudited) RM
Trustee Manager				
Manager's trustee fees	(2,101,250)	(2,070,000)	(4,202,500)	(4,140,000)
Manager's performance fees	(198,000)	-	(198,000)	-
Other related companies				
Rental and advertising income by Prolintas Highway Services Sdn. Bhd.	428,876	389,303	845,923	766,772
Corporate shared service fee to Prolintas Corporate Shared Services Sdn. Bhd.	(3,582,543)	(3,416,790)	(6,359,871)	(6,819,588)
Consultancy/contract service fee to Turnpike Synergy Sdn. Bhd.	(261,337)	(717,425)	(949,400)	(1,353,395)

A12. Segmental Information

The Trust Group has two reportable sources of revenue namely toll collection which contributes 99% of the total, and the remaining is from non-toll revenue. The segmental information is as follows:

	Individual Quarter 3 months ended		Cumulative Quarter 6 months ended	
	30 June 2026 (Unaudited) RM	30 June 2025 (Unaudited) RM	30 June 2026 (Unaudited) RM	30 June 2025 (Unaudited) RM
Toll collection				
Ampang - Kuala Lumpur Elevated Highway ("AKLEH")	9,918,060	8,974,287	19,347,328	18,017,374
Guthrie Corridor Expressway ("GCE")	24,496,369	23,693,622	48,363,824	46,316,565
Lebuhraya Kemuning - Shah Alam ("LKSA")	11,470,164	11,390,770	22,516,499	22,377,212
Sistem Lingkaran-Lebuhraya Kajang SILK ("SILK")	36,318,153	36,307,243	71,677,900	71,406,422
	82,202,746	**80,365,922**	**161,905,551**	**158,117,573**

A12. Segmental Information (contd.)

<u>Toll collection (contd.)</u>

The Trust Group recorded toll collection of RM82.2 million in Q2 2026, a 2.3% increase compared to the same quarter in the preceding year.

Toll revenue growth by highway:

i) AKLEH : +10.5%, primarily supported by increased commuter traffic to and from Kuala Lumpur city centre.
ii) GCE : +3.4%, driven by higher weekday traffic volume across the Klang Valley, as well as increased intercity travel during weekends.
iii) LKSA : +0.7%, supported by regular commuter movement within Shah Alam and surrounding areas.
iv) SILK : +0.03%, reflecting stable traffic usage across its connectivity areas between key residential and commercial around Kajang, Cheras and Putrajaya.

<u>Revenue sharing</u>

During the quarter, the Trust Group recognised a RM2.5 million provision for potential revenue sharing for the first half of FY2026, comprising RM2.0 million for AKLEH, RM0.4 million for SILK and RM0.1 million for LKSA. The provision was recognised based on the potential revenue sharing payable under the respective Concession Agreements.

<u>Non-toll revenue</u>

Non-toll revenue includes revenue sharing from advertising billboards, space rental for telecommunication towers and rental from stall operators in Rest and Services Areas ("RSA"). The Trust Group recorded non-toll revenue of RM0.4 million, broadly consistent compared to the corresponding quarter in the preceding year, supported by stable occupancy and higher rental rates.

A13. Other income

	Individual Quarter 3 months ended		Cumulative Quarter 6 months ended	
	30 June 2026 (Unaudited) **RM**	**30 June 2025** (Unaudited) **RM**	**30 June 2026** (Unaudited) **RM**	**30 June 2025** (Unaudited) **RM**
Profit income from placements with financial institutions	3,066,923	6,193,394	6,414,106	10,751,649
Others	65,793	27,443	241,384	43,434
	3,132,716	**6,220,837**	**6,655,490**	**10,795,083**

A14. Finance costs

	Individual Quarter 3 months ended		Cumulative Quarter 6 months ended	
	30 June 2026 (Unaudited) RM	30 June 2025 (Unaudited) RM	30 June 2026 (Unaudited) RM	30 June 2025 (Unaudited) RM
Finance costs on borrowings	32,167,820	32,124,756	63,982,148	63,859,986
Amortisation of issuance expense	61,431	62,046	122,863	122,627
Unwinding of discount on provisions	2,579,244	2,287,566	4,773,594	5,033,731
	34,808,495	**34,474,368**	**68,878,605**	**69,016,344**

A15. Items not applicable in statement of profit and loss and other comprehensive income

The following matters were not applicable to this report as no transactions or balances relating to these items occurred during the reporting and comparative periods:

(i) Provision/write-off of receivables
(ii) Provision/write-off of inventories
(iii) Gains/losses from disposal of investments/properties
(iv) Foreign exchange gains/losses
(v) Gains/losses on derivatives

Part B: Additional Information

B1. Review of performance

Current quarter compared to corresponding quarter (Q2 2026 vs Q2 2025)

	Individual Quarter 3 months ended		Cumulative Quarter 6 months ended	
	30 June 2026 (Unaudited) RM	30 June 2025 (Unaudited) RM	30 June 2026 (Unaudited) RM	30 June 2025 (Unaudited) RM
Highway operations revenue	80,157,136	80,755,225	160,276,988	158,884,345
Total revenue	80,304,450	80,752,793	160,935,467	159,739,368
Profit from operations	46,277,877	50,384,247	98,057,807	96,621,084
Profit before tax	11,469,382	15,909,879	29,179,202	27,604,740
Net profit for the quarter	8,646,663	7,621,943	22,035,335	11,183,846
Profit attributable to owners	8,646,663	7,621,943	22,035,335	11,183,846

i) For Q2 2026, the Trust Group reported highway operations revenue of RM80.2 million, a decrease of RM0.6 million year-on-year, mainly due to the recognition of RM2.5 million in revenue sharing. Notwithstanding this, toll collection increased by 2.3%, supported by higher traffic volumes across the highway network.

ii) Profit from operations stood at RM46.3 million, mainly reflecting lower revenue and lower returns from Shariah-compliant placements, while operating costs remained broadly stable.

iii) As a result, profit before tax stood at RM11.5 million for the quarter.

Part B: Additional Information (contd.)

B1. Review of performance (contd.)

Year-to-Date Results

For the six months ended 30 June 2026, the Trust Group recorded highway operations revenue of RM160.3 million, representing an increase of 0.9% from RM158.9 million in the corresponding period last year. The increase was mainly attributable to higher toll collection arising from traffic volume growth across the highway network, partially offset by the recognition of RM2.5 million in revenue sharing during the period. Profit from operations increased to RM98.1 million, mainly supported by higher toll collection and ongoing cost optimisation initiatives, which resulted in lower operating costs.

Current quarter compared to immediate preceding quarter (Q2 2026 vs Q1 2026)

	Current quarter 30 June 2026 (Unaudited) **RM**	**Preceding quarter 31 March 2026** (Unaudited) **RM**
Highway operations revenue	80,157,136	80,119,852
Total revenue	80,304,450	80,631,017
Profit from operations	46,277,877	51,779,931
Profit before tax	11,469,382	17,709,821
Net profit for the quarter	8,646,663	13,388,673
Profit attributable to owners	8,646,663	13,388,673

i) Highway operations revenue remained broadly stable at RM80.2 million in the current quarter compared to RM80.1 million in the preceding quarter, despite the recognition of the first-half revenue sharing provision of RM2.5 million in the current quarter.

ii) Profit from operations decreased to RM46.3 million from RM51.8 million in the preceding quarter, mainly due to the revenue sharing provision and higher highway maintenance costs following the commencement of heavy repair works and pavement resurfacing during the quarter.

iii) Profit before tax decreased to RM11.5 million from RM17.7 million in the preceding quarter, reflecting the factors mentioned above.

B2. Prospects of the Trust Group

Malaysia’s economy continued to demonstrate resilience, with the Department of Statistics Malaysia (“DOSM”), in its advance GDP estimate released on 17 July 2026, reporting growth of 5.8% for Q2 2026, compared with 5.4% in Q1 2026. The sustained growth momentum reflects continued strength in domestic economic activity amid prevailing global uncertainties. Resilient domestic demand, continued investment activity and stable labour market conditions are expected to support mobility and traffic demand.

B2. Prospects of the Trust Group (contd.)

The Trust Group's highways are strategically located within the Klang Valley and are well positioned to benefit from continued urbanisation, population growth and economic activity in the region. The longer-term outlook for the sector remains favourable, with Frost & Sullivan forecasting the Klang Valley urban highway market, in terms of revenue, to grow at a compound annual growth rate ("CAGR") of 4.6%, from RM3.1 billion in 2023 to RM3.7 billion in 2027 (Source: Independent Market Research on the Highway Concessionaires Industry in Klang Valley dated 9 February 2024).

Against this operating backdrop, the Trustee-Manager remains focused on strengthening the Trust Group's performance through continued operational efficiency and optimisation of its highway assets. The Trust Group will also continue to explore value-added services and amenities along its highways to broaden revenue opportunities and further strengthen their position as preferred routes for road users.

B3. Earnings before interest, taxes, depreciation, and amortisation ("EBITDA")

	Individual Quarter 3 months ended		**Cumulative Quarter 6 months ended**	
	30 June 2026 (Unaudited) **RM**	**30 June 2025** (Unaudited) **RM**	**30 June 2026** (Unaudited) **RM**	**30 June 2025** (Unaudited) **RM**
Profit before tax	11,469,382	15,909,879	29,179,202	27,604,740
Add:				
Amortisation of highway development expenditure	12,661,710	12,265,202	24,932,044	24,137,729
Finance cost	34,808,495	34,474,368	68,878,605	69,016,344
Less:				
Profit income from placements with financial institutions	(3,066,923)	(6,193,394)	(6,414,106)	(10,751,649)
EBITDA	**55,872,664**	**56,456,055**	**116,575,745**	**110,007,164**
EBITDA (%)	**70%**	**70%**	**72%**	**69%**

B4. Taxation

	Individual Quarter 3 months ended		Cumulative Quarter 6 months ended	
	30 June 2026 (Unaudited) RM	30 June 2025 (Unaudited) RM	30 June 2026 (Unaudited) RM	30 June 2025 (Unaudited) RM
Current income tax:				
- Malaysian income tax	5,456,997	4,610,537	10,703,327	9,417,142
	5,456,997	4,610,537	10,703,327	9,417,142
Deferred tax:				
- Origination of temporary differences	(2,354,968)	3,562,871	(2,999,799)	6,889,224
- Under/(over) provision in prior year	(279,310)	114,528	(559,661)	114,528
	(2,634,278)	3,677,399	(3,559,460)	7,003,752
Tax expenses	**2,822,719**	**8,287,936**	**7,143,867**	**16,420,894**

Reconciliation between tax expense and accounting profit

The reconciliation between tax expense and the product of accounting profits multiplied by the applicable corporate tax rate for the financial period ended 30 June 2026 and 2025 of the Trust Group are as follows:

	Individual Quarter 3 months ended		Cumulative Quarter 6 months ended	
	30 June 2026 (Unaudited) RM	30 June 2025 (Unaudited) RM	30 June 2026 (Unaudited) RM	30 June 2025 (Unaudited) RM
Profit before tax	11,469,382	15,909,879	29,179,202	27,604,740
Taxation at Malaysian statutory tax rate of 24%	2,752,652	3,818,371	7,003,008	6,625,138
Expenses not deductible for tax purposes	4,213,448	2,390,594	8,452,610	6,421,916
Under/(over) provision of deferred tax in prior years	(279,309)	114,528	(559,661)	114,528
Origination/(reversal) of deferred tax assets not recognised on unutilised business losses	(3,864,072)	1,964,443	(7,752,090)	3,259,312
Total income tax expense recognised in profit or loss	**2,822,719**	**8,287,936**	**7,143,867**	**16,420,894**

The tax expense of RM2.8 million for the quarter ended 30 June 2026 was primarily attributable to AKLEH, GCE and SILK. The effective tax rate was driven by timing differences arising from provisions, accruals, capital allowances, and business losses.

B5. Trust Group Borrowings and Securities

	30 June 2026 (Unaudited) RM	31 Dec 2025 (Audited) RM
Secured:		
Long-term borrowings		
Tawarruq financing	2,351,474,218	2,351,351,355
Total borrowings	**2,351,474,218**	**2,351,351,355**

The first repayment in respect of the principal will commence in the year 2033.

B6. Highway development expenditure

Highway development expenditure comprises development and upgrading expenditure incurred in relation to the concession highways and bridge (including finance costs relating to financing of the development of the highways and bridge). Highway development expenditure ("HDE") is stated at cost less amortisation and impairment losses.

	30 June 2026 (Unaudited) RM	31 Dec 2025 (Audited) RM
Highway development expenditure		
Land cost	411,751,938	416,902,827
Development expenditure	2,130,058,952	2,150,046,362
Other concession assets	76,714,857	77,365,114
Work in progress	168,892,453	152,244,835
Total	**2,787,418,200**	**2,796,559,138**

B7. Other investment

	30 June 2026 (Unaudited) RM	31 Dec 2025 (Audited) RM
Investment in unit trust	264,677,490	297,001,088

B8. Deposits, cash and bank balances

	30 June 2026 (Unaudited) RM	31 Dec 2025 (Audited) RM
Cash and cash equivalents comprise:		
Cash and bank balances	157,170,894	117,986,021
Short term deposits with licensed banks	154,967,782	106,643,901
	312,138,676	224,629,922
Amount pledged as security with bank guarantee	(6,869,446)	(4,304,065)
	305,269,230	**220,325,857**

B9. Material Litigation

There was no material litigation as at the date of the interim financial statements.

B10. Proposed Distribution

In accordance with the distribution policy asset out in the Trust Deed, the Trustee-Manager of Prolintas Infra Business Trust intends to distribute at least 90% of the Trust Group's Distributable Amount on a semi-annual basis.

The proposed first-half distribution translates to 3.18 sen per unit, and is payable on 29 September 2026 to unitholders whose names appear in the Record of Depositors on 10 September 2026.

For the six months ended 30 June 2025, the Trust Group recorded a Distributable Amount of RM38.7 million. The Trustee-Manager has proposed a first-half distribution of RM35.0 million, which represents 90% of the Distributable Amount for the period. This is in line with the Trust's commitment to deliver regular and stable income distributions to unitholders.

B11. Profit before tax

Profit before tax is derived as below:

	Individual Quarter 3 months ended		**Cumulative Quarter 6 months ended**	
	30 June 2026 (Unaudited) **RM**	**30 June 2025** (Unaudited) **RM**	**30 June 2026** (Unaudited) **RM**	**30 June 2025** (Unaudited) **RM**
Auditors' remuneration	120,176	113,636	188,780	203,636
Provisions for road resurfacing and replacement cost	3,992,116	3,093,804	5,671,059	6,195,187
Trustee fee to the trustee-manager	2,101,250	2,070,000	4,202,500	4,140,000
Performance fee to the trustee-manager	198,000	-	198,000	-
Corporate shared service fee	3,582,543	3,416,790	6,359,871	6,819,588
Consultancy/contract service fee	261,337	717,425	949,400	1,353,395

B12. Distributable Amount

	Current Quarter ended 30 June 2026 (Unaudited) RM	Corresponding quarter ended 30 June 2025 (Unaudited) RM	Cumulative 6 months ended 30 June 2026 (Unaudited) RM
Profit before tax	11,469,382	15,909,879	29,179,202
Adjusted for:			
Add:			
Amortisation of highway development expenditure	12,661,710	12,265,202	24,932,044
Unwinding discount for lane widening and construction of interchange	2,122,350	2,024,605	4,143,357
Provision for revenue sharing	2,474,487	-	2,474,487
Less:			
Income tax paid	(4,119,447)	(3,679,045)	(8,238,894)
Capital expenditure for upgrading and development works	(6,480,922)	(3,936,006)	(13,769,908)
Distributable Amount	18,127,560	22,584,635	38,720,288
Proposed Distribution			**35,000,000**

B13. Summary of Distribution Per Unit, Earnings Per Unit and Net Asset Value

The following financial information for the current quarter:

	Current Quarter ended 30 June 2026 (Unaudited) RM	Corresponding quarter ended 30 June 2025 (Unaudited) RM	Cumulative 6 months ended 30 June 2026 (Unaudited) RM
Number of units in issue (units)	1,100,000,000	1,100,000,000	1,100,000,000
Net Asset Value ("NAV")	586,513,247	618,751,876	586,513,247
NAV per unit (sen)	53.32	56.25	53.32
Total comprehensive income	8,646,663	7,621,943	22,035,335
Weighted average number of units in issue (units)	1,100,000,000	1,100,000,000	1,100,000,000
Earnings Per Unit ("EPU") (sen)	0.79	0.69	2.00
Distributable Amount	18,127,560	22,584,635	38,720,288
Proposed Distribution	-	-	35,000,000
Distribution per Unit ("DPU") (sen)	3.18	3.18	3.18
Market Price (RM)	0.91	0.96	0.91
Distribution Yield (%)*	6.99	6.63	6.99

* Distribution yield of year-to-date DPU divided by the Market Price (as at the end of the period) has been annualised.

B14. Authorisation for issue

The interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the directors on 24 August 2026.

By Order of the Board

Leong Shiak Wan
Secretary
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SSM Practising Certificate No.: 202008002757
Kuala Lumpur
24/08/2026

Zuriati Binti Yaacob
Secretary
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