ATRIUM REAL ESTATE INVESTMENT TRUST

Condensed Financial Statements

Second Quarter Ended 30 June 2026

Table of Contents

ATRIUM REAL ESTATE INVESTMENT TRUST
CONDENSED STATEMENT OF FINANCIAL POSITION

	(Unaudited) As at 30.06.2026 RM	(Audited) As at 31.12.2025 RM
ASSETS		
Non-current asset		
Investment properties	676,290,316	676,191,204
Investment properties – accrued lease income	18,908,796	18,908,796
	695,199,112	695,100,000
Current assets		
Trade and other receivables	8,364,634	7,928,595
Deposits with a licensed bank	17,748,341	19,203,236
Bank balances	1,973,805	1,012,561
	28,086,780	28,144,392
TOTAL ASSETS	723,285,892	723,244,392
LIABILITIES		
Non-current liabilities		
Tenants' deposits	16,023,114	15,781,284
Borrowings	262,871,130	262,871,130
Deferred tax liability	11,941,384	11,941,384
	290,835,628	290,593,798
Current liabilities		
Trade and other payables	6,190,442	12,290,123
Borrowings	51,877,247	51,923,606
	58,067,689	64,213,729
TOTAL LIABILITIES	348,903,317	354,807,527
NET ASSET VALUE ("NAV")	374,382,575	368,436,865
FINANCED BY:		
UNITHOLDERS' FUNDS		
Unitholders' capital	288,477,719	288,477,719
Undistributed income	85,904,856	79,959,146
TOTAL UNITHOLDERS' FUNDS	374,382,575	368,436,865
NUMBER OF UNITS IN CIRCULATION	265,550,680	265,550,680
NAV PER UNIT (RM)		
- before income distribution	1.4098	1.3874
- after income distribution (Note 1)	1.3838	1.3774

The Condensed Statement of Financial Position should be read in conjunction with the Audited Financial Report for the year ended 31 December 2025 and the accompanying explanatory notes attached to the financial statements.

(Note 1 - Being Net Asset Value Per Unit after reflecting realised income distributed as second interim income distribution for 2026 of 2.60 sen per unit, payable on 28 August 2026.)

ATRIUM REAL ESTATE INVESTMENT TRUST
UNAUDITED CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 30.06.2026 RM	Preceding Year Corresponding Quarter 30.06.2025 RM	Current Year 30.06.2026 RM	Preceding Year 30.06.2025 RM
Gross revenue	13,668,074	12,028,173	26,942,140	23,940,258
Unbilled lease income receivable [1]	249,466	431,044	312,280	871,495
	13,917,540	12,459,217	27,254,420	24,811,753
Property operating expenses	(1,455,658)	(1,531,121)	(2,780,669)	(2,727,093)
Net rental income	12,461,882	10,928,096	24,473,751	22,084,660
Interest income	150,089	177,447	297,886	345,497
Other income	100,300	-	100,300	-
Total income	12,712,271	11,105,543	24,871,937	22,430,157
Trust expenses				
Manager's fees	(928,786)	(951,416)	(1,843,818)	(1,890,444)
Trustee's fees	(92,879)	(95,142)	(184,382)	(189,044)
Auditors' fees	(13,800)	(13,020)	(27,600)	(25,960)
Tax agent's fees	(1,650)	(2,325)	(4,099)	(6,150)
Finance costs	(3,242,640)	(3,194,773)	(6,448,460)	(6,393,384)
Administrative expenses	(456,084)	(496,715)	(1,092,766)	(1,352,700)
Others	(30,828)	-	(30,828)	-
Total Expenses	(4,766,667)	(4,753,391)	(9,631,953)	(9,857,682)
Income/(loss) before taxation	7,945,604	6,352,152	15,239,984	12,572,475
Taxation	-	-	-	-
Net income/(loss) for the period	7,945,604	6,352,152	15,239,984	12,572,475

[1] *Recognition of unbilled income receivable pursuant to requirements of MFRS 16 whereby, income from operating lease is to be recognized on a straight-line basis, including contractual increase in rental rates over the fixed tenure of the lease.*

ATRIUM REAL ESTATE INVESTMENT TRUST
UNAUDITED CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (CONT'D)

	Individual Quarter		Cumulative Quarter	
	Current Year	Preceding Year Corresponding	Current Year	Preceding Year
	30.06.2026 RM	30.06.2025 RM	30.06.2026 RM	30.06.2025 RM
Total comprehensive income/ (loss) for the period	7,945,604	6,352,152	15,239,984	12,572,475
Net income/ (loss) for the period is made up as follows:				
-Realised Income	7,696,138	5,921,108	14,927,704	11,700,980
-Unrealised - Unbilled lease income receivable[1]	249,466	431,044	312,280	871,495
	7,945,604	6,352,152	15,239,984	12,572,475
Earnings/ (loss) per unit (including unrealised income/ (loss)) (sen)				
- after manager's fees	2.99	2.39	5.74	4.73
- before manager's fees	3.34	2.75	6.43	5.45
Earnings per unit (realised) (sen)				
- after manager's fees	2.90	2.23	5.62	4.41
- before manager's fees	3.25	2.59	6.32	5.12
Distribution per unit (sen)				
- Proposed/Declared	2.60	2.20	5.10	4.30

[1] *Recognition of unbilled income receivable pursuant to requirements of MFRS 16 whereby, income from operating lease is to be recognized on a straight-line basis, including contractual increase in rental rates over the fixed tenure of the lease.*

The Condensed Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Report for the year ended 31 December 2025 and the accompanying explanatory notes attached to the financial statements.

ATRIUM REAL ESTATE INVESTMENT TRUST
UNAUDITED CONDENSED STATEMENT OF CHANGES IN NET ASSET VALUE
For The Period from 01.01.2026 to 30.06.2026

		← Undistributed Income →		
	Unitholders' Capital	Realised	Unrealised	Total
	RM	RM	RM	RM
At 1 January 2026	288,477,719	4,007,962	75,951,184	368,436,865
Operations for the period from				
- 1 January 2026 to 30 June 2026				
Net income/(loss) for the period	-	14,927,704	312,280	15,239,984
Total comprehensive income	-	14,927,704	312,280	15,239,984
Unitholders' transactions				
Distributions to unitholders				
- 2025 Final	-	(2,655,507)	-	(2,655,507)
- 2026 First Interim	-	(6,638,767)	-	(6,638,767)
Decrease in net assets resulting from unitholders' transactions	-	(9,294,274)	-	(9,294,274)
Net assets as at 30 June 2026	288,477,719	9,641,392	76,263,464	374,382,575

ATRIUM REAL ESTATE INVESTMENT TRUST
AUDITED CONDENSED STATEMENT OF CHANGES IN NET ASSET VALUE
For The Period from 01.01.2025 to 30.06.2025

		← Undistributed Income →		
	Unitholders' Capital	Realised	Unrealised	Total
	RM	RM	RM	RM
At 1 January 2025	288,477,719	3,431,099	86,788,788	378,697,606
Operations for the period from				
-1 January 2025 to 30 June 2025				
Net income for the period	-	11,700,980	871,495	12,572,475
Total comprehensive income	-	11,700,980	871,495	12,572,475
Unitholders' transactions				
Distributions to unitholders				
- 2024 Final	-	(2,389,956)	-	(2,389,956)
- 2025 First Interim	-	(5,576,564)	-	(5,576,564)
Decrease in net assets resulting from unitholders' transactions	-	(7,966,520)	-	(7,966,520)
Net assets as at 30 June 2025	288,477,719	7,165,559	87,660,283	383,303,561

The Condensed Statement of Changes in Net Asset Value should be read in conjunction with the Audited Financial Report for the year ended 31 December 2025 and the accompanying explanatory notes attached to the financial statements.

ATRIUM REAL ESTATE INVESTMENT TRUST
UNAUDITED CONDENSED STATEMENT OF CASH FLOWS

	Current Year to Date 30.06.2026 RM	Preceding Corresponding Year to Date 30.06.2025 RM
Cash Flow From Operating Activities		
Income before taxation	15,239,984	12,572,475
Adjustments for:		
Interest income	(297,886)	(345,497)
Interest expense	6,448,460	6,393,384
Operating income before working capital changes	21,390,558	18,620,362
(Increase) in trade and other receivables	(582,438)	(916,152)
Increase/ (Decrease) in trade and other payables	(5,711,452)	1,574,407
Net cash generated from operating activities	15,096,668	19,278,617
Cash Flow From Investing Activity		
Enhancement of investment property	(99,112)	(7,334,869)
Interest income	297,886	345,497
Net cash used in investing activity	198,774	(6,989,372)
Cash Flow From Financing Activities		
Interest paid	(6,448,460)	(6,393,384)
Distribution to unitholders	(9,294,274)	(7,966,520)
Net cash used in/generated from financing activities	(15,742,734)	(14,359,904)
Net Decrease in Cash and Cash Equivalents	(447,291)	(2,070,659)
Cash and Cash Equivalents at the Beginning of the Period	7,892,190	13,532,193
Cash and Cash Equivalents at the End of the Period	7,444,899	11,461,534
Cash and bank balances	1,973,805	1,026,089
Deposits with licensed financial institution	17,748,341	18,748,442
Bank overdraft	(12,277,247)	(8,312,997)
	7,444,899	11,461,534

The Condensed Statement of Cash Flows should be read in conjunction with the Audited Financial Report for the year ended 31 December 2025 and the accompanying explanatory notes attached to the financial statements.

ATRIUM REAL ESTATE INVESTMENT TRUST
NOTES TO THE UNAUDITED CONDENSED FINANCIAL STATEMENTS
For the Quarter Ended 30 June 2026

A. DISCLOSURE REQUIREMENTS AS PER MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS") 134

A1. Basis of Preparation

The quarterly financial report comprises Atrium REIT and its wholly-owned special purpose company, Atrium REIT Capital Sdn. Bhd., a company incorporated in Malaysia, of which the principal activity is to raise financing for and on behalf of Atrium REIT

The quarterly financial report is unaudited and has been prepared in accordance with the requirements of Malaysian Financial Reporting Standard (MFRS) 134: Interim Financial Reporting, and paragraph 9.44 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad, the Second Restated Deed dated 17 December 2019 and the Securities Commission's Guidelines on Listed Real Estate Investment Trusts.

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 information of the Atrium Real Estate Investment Trust ("Atrium REIT" or "Trust") for the year ended 31 December 2025.

A2. Audit Report of Preceding Financial Year Ended 31 December 2025

The Auditors Report on the financial statements of the preceding financial year was not qualified.

A3. Seasonality or Cyclicality of Operations

The business operations of Atrium REIT are not materially affected by any seasonal or cyclical factor.

A4. Exceptional or Unusual Items

There were no unusual items to be disclosed for the quarter under review.

A5. Changes in Estimates of Amounts Reported

This is not applicable as no estimates were previously reported.

A6. Changes in Debt and Equity Securities

There was no issuance, cancellation, repurchase, resale and repayment of equity or debt securities during the current financial quarter.

A7. Income Distribution

During the quarter under review, Atrium REIT paid the first interim income distribution of 2.50 sen per unit, amounting to RM6,638,767 in respect of the realised income for the financial period from 1 January 2026 to 31 March 2026 on 29 May 2026.

A8. Segment Reporting

No segment information is prepared as Atrium REIT's activities are predominantly in one industry segment and occur predominantly in Malaysia.

A9. Valuation of Property, Plant & Equipment

The carrying value of investment properties as at 30 June 2026 is based on the valuation of independent registered valuers from the previous audited financial statements for the financial year ended 31 December 2025 and subsequent capital expenditure incurred up to the reporting date.

A10. Material Events

There was no material event as at the latest practicable date from the date of this report.

A11. Effect of Changes in the Fund Size of Atrium REIT

During the quarter under review, there was no change to Atrium REIT's fund size of 265,550,680 units.

A12. Changes in Contingent Liabilities

There is no contingent liability to be disclosed.

B. ADDITIONAL DISCLOSURE REQUIREMENT AS PER PARAGRAPH 9.44 OF THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. Manager's Investment Objectives

The Manager's investment objectives are to maximise profits in order to reward Unitholders with a stable distribution of income and to acquire quality assets to achieve long term growth in the Net Asset Value ("NAV") per unit. The Manager has achieved its objective of rewarding Unitholders with stable and attractive return through consistent distribution of income since the listing of the Atrium REIT on 2 April 2007. There was no change in the investment objectives of the Atrium REIT as at the date of this report.

B2. Strategies and Policies

There was no change in strategies and policies employed since the preceding financial year.

B3. Review of Performance

	Current Quarter As at 30 June 2026	**Immediate Preceding Quarter As at 31 March 2026**
Net asset value (RM)	374,382,575	373,075,737
Units in circulation (units)	265,550,680	265,550,680
Net asset value per unit (RM)		
- before distribution	1.4098	1.4049
- after distribution	1.3838	1.3799
Market price per unit (RM)	1.25	1.25
Highest traded price per unit during the quarter (RM)	1.30	1.41
Lowest traded price per unit during the quarter (RM)	1.23	1.24

<u>Analysis of Changes in Net Asset Value and Net Asset Value/Unit</u>

The Net Asset Value and Net Asset Value per unit for the quarter under review increased compared to the preceding quarter, mainly attributable to balance of net income retained for the quarter under review.

<u>Quarter Results</u>

During the quarter under review, Atrium REIT recorded a rise in gross revenue to RM13.67 million as compared to RM12.03 million in the previous corresponding quarter. This growth was primarily attributed to the commencement of tenancy for the newly completed Atrium Shah Alam 5 ("ASA5") in September 2025, additional rental income contribution from Atrium Shah Alam 3 ("ASA3") arising from the transition between the outgoing and incoming tenancies during the quarter under review and rental rate step-ups for some of the existing tenancies/ leases.

For the current quarter, property expenses were lower mainly due to lower provisions for scheduled maintenance and repair works as compared to the corresponding preceding quarter.

Trust expenses for the current quarter were slightly higher compared to the corresponding quarter of the preceding year, primarily due to higher finance costs following the issuance of a

Medium Term Note - Tranche 5A, as well as legal fees incurred for ASA3's new tenancy. The increase was partially mitigated by lower Manager's fees and administrative expenses.

Net income (realised) for the current quarter increased by 29.98% to RM7.70 million, compared to net income of RM5.92 million in the corresponding preceding quarter, primarily driven by a higher gross revenue.

Six-Month Result

For the six months ended 30 June 2026, Atrium REIT recorded a gross revenue of RM26.94 million, an increase of 12.54% compared to the corresponding preceding period of RM23.94 million. Gross revenue was higher primarily due to the commencement of tenancy for the newly completed ASA5 in September 2025, additional rental income contribution from ASA3 arising from the transition between the outgoing and incoming tenancies during the quarter under review and the step-up rental rates for some of the existing tenancies/ leases.

The trust expenses were lower compared to the corresponding preceding period mainly due to lower administration expenses as the preceding corresponding quarter included a one-off payment of real estate agency fee incurred to secure a new tenant for ASA5. However, the finance costs were slightly higher due to the issuance of Medium-Term-Note Tranche 5A in September 2025, and utilization of additional overdraft facility. In addition, legal fees were incurred for ASA3's new tenancy.

Net income (realized) for the period increased by 27.58% to RM14.93 million compared to RM11.70 million in the corresponding preceding period.

B4. Comparison with Preceding Quarter

	Current Quarter 01.04.2026 To 30.06.2026 RM	Preceding Quarter 01.01.2026 To 31.03.2026 RM
Gross revenue	13,668,074	13,274,066
Unbilled lease income receivable	249,466	62,814
	13,917,540	13,336,880
Property expenses	(1,455,658)	(1,325,011)
Net property income	12,461,882	12,011,869
Interest income	150,089	147,797
Other income	100,300	-
Total income	12,712,271	12,159,666
Trust expenses	(4,766,667)	(4,865,286)
Income before taxation	7,945,604	7,294,380
Taxation	-	-
Net income	7,945,604	7,294,380
Net income for the financial quarter is made up as follows:		
- Realised income	7,696,138	7,231,566
- Unrealised income	249,466	62,814
	7,945,604	7,294,380

Atrium REIT's net income for the quarter ended 30 June 2026 improved mainly due to additional rental income contribution from ASA3 arising from the transition between the outgoing and incoming tenancies during the quarter under review.

B5. Maintenance Costs and Major Capital Expenditure

Total capital expenditure of RM99,112 was incurred during the financial period ended 30 June 2026. Of this amount, RM47,812 and RM51,300 were incurred for ASA4 and ASA5 respectively.

B6 (a) Economic Outlook

Report on Interest Rate – Bank Negara Malaysia – Monetary Policy Report

On 9 July 2026, the Monetary Policy Committee (MPC) of Bank Negara Malaysia decided to maintain the Overnight Policy Rate (OPR) at 2.75%. Bank Negara Malaysia kept the Overnight Policy Rate (OPR) unchanged at 2.75%, considering the current monetary policy stance appropriate to support economic growth while maintaining price stability.
(Source: extracted: https://www.bnm.gov.my/-/monetary-policy-statement-09072026)

Industrial Market Outlook
Malaysian REITs likely to remain defensive on growth catalysts ahead

On 14 July 2026, Hong Leong Investment Bank (HLIB) Research maintains a "Neutral" outlook on the Malaysian REIT sector, viewing it as a defensive investment due to its relatively attractive valuations and stable earnings. Accordingly, HLIM is of the view that REITs remain an attractive defensive investment despite the expiry of the 10% withholding tax concession, which had previously supported investor returns. It added that Industrial REITs remain another key growth segment, underpinned by continued demand for logistics and industrial facilities.
(source:extracted:https://www.thestar.com.my/business/business-news/2026/07/14/malaysian-reits-likely-to-remain-defensive-on-growth-catalysts-ahead)

Summary Market Outlook – Looking Forward

Klang Valley Outlook	**Penang Outlook**
The Klang Valley industrial market remains one of Malaysia's most established industrial regions: • Klang Valley has 54,300 hectares of industrial-zoned land. • Approximately 59% of the industrial land has already been developed. • The region combines the characteristics of a mature industrial market with continued development potential. • Terraced factories remain the preferred industrial asset due to their affordability and suitability for SMEs and new businesses. *(Source:extracted:https://theedgemalaysia.com/node/807185)*	Penang continues to demonstrate strong market fundamentals with: • A low vacancy rate of approximately 5%. • Steady demand from the semiconductor and medical manufacturing industries. • Average rents for high-specification logistics facilities ranging from RM2.85 to RM3.50 per sq ft. • Industrial land prices in Seberang Perai reaching RM93 per sq ft in 2025, representing a 5% year-on-year increase. *(Source:extracted:https://theedgemalaysia.com/node/802710)*

Conclusion

- The stable OPR at 2.75% helps keep financing costs relatively predictable for REITs.
- Investors continue to view REITs as a defensive asset class, supporting demand for quality REITs.
- While HLIB highlights retail and industrial REITs as the main growth segments, Atrium REIT, as an industrial-focused REIT, stands to benefit from continued demand for industrial and logistics properties.

B6 (b) Prospects

As of 30 June 2026, the Trust's property maintained its 100% occupancy rate with a slight rental rate appreciation due to a change of tenant in ASA3.

Nevertheless, the Manager remains cautious amid prevailing geopolitical tensions, including the Iran–US–Israel conflict and related disruptions to energy and commodity markets and supply chains, which continue to contribute to the ongoing global economic uncertainties. Despite these uncertainties and the challenging market environment, the Manager is of the view that Atrium REIT's property portfolio will remain resilient and is expected to continue delivering sustainable performance throughout the financial year of 2026.

Supported by Atrium REIT's stable financial position, the Manager remains focused on driving income growth through proactive asset management and the selective pursuit of yield-accretive opportunities, in line with Atrium REIT's long-term objective of delivering sustainable distributions to unitholders.

B7. Portfolio Composition

As at 30 June 2026, the portfolio composition of Atrium REIT is as follows:

Investments in Real Estates

Description of property	Tenure of land	Occupancy rate as at 30 June 2026	Date of Valuation	Cost of Investment	Latest valuation	Net Book Value (A)	Percentage of (A) over Net Assets Value
		%		RM'000	RM'000	RM'000	%
Atrium Shah Alam 1	Freehold	100	21 November, 2025	60,003	111,000	111,000	30%
Atrium Shah Alam 2	Freehold	100	21 November, 2025	64,495	89,500	89,500	24%
Atrium Shah Alam 3	Freehold	100	20 November, 2025	31,544	32,800	32,800	9%
Atrium Shah Alam 4	Leasehold	100	24 November, 2025	126,486	110,000	110,048	29%
Atrium Shah Alam 5	Leasehold	100	24 November, 2025	73,470	61,000	61,051	16%
Atrium Puchong	Freehold	100	20 November, 2025	39,044	64,200	64,200	17%
Atrium USJ	Freehold	100	24 November, 2025	25,000	42,000	42,000	11%
Atrium Bayan Lepas 1	Leasehold	100	21 November, 2025	50,372	48,000	48,000	13%
Atrium Bayan Lepas 2	Leasehold	100	21 November, 2025	137,240	136,600	136,600	36%
				607,654	695,100	695,199	

B8. Utilisation of Proceeds Raised from Issuance of New Units

B8.1 Rights Issue of 58,464,480 units

Purpose	Proposed Utilisation RM (million)	Actual Utilisation RM (million)	Deviation RM (million)	Balance RM (million)	Balance %	Intended Time Frame for Utilisation
Part finance proposed acquisition of ABL1 & ABL2 and its related expenses	58.2	45.5	-	12.7	21.8	#By 31 December 2026
Defray estimated expenses relating to the Rights Issue	1.4	1.4	-	-	-	Completed
Total	**59.6**	**46.9**	**-**	**12.7**	**21.3**	

#The Board of the Manager has resolved to utilize the balance of the proceeds for the extension of the tenure of land leases for ABL 1. As at the date of this report, the extension application for the land leases tenure of ABL 1 has been approved by the Pejabat Tanah dan Galian Pulau Pinang. The Manager is currently engaging with the relevant authorities in relation to the extension process. Accordingly, the Board has on 29 July 2026 resolved to extend the utilization of the funds to 31 December 2026.

B9. Status of Corporate Proposal

There was no corporate proposal announced during the current financial quarter.

B10. Material Litigation

There were no material litigation cases or events that occurred during the quarter under review.

B11. Soft Commission

During the financial quarter, the Manager did not receive any soft commission (i.e., goods and services) from the brokers or agents by virtue of transactions conducted by Atrium REIT.

B12. Revenue Recognition

Rental and interest income are recognized on an accrual basis.

B13. Receivables, Deposits and Prepayments

	As at 30 June 2026 RM	As at 31 March 2026 RM
Trade receivables		
Third parties	294,258	35,636
Less: Impairment losses	-	-
Total trade receivables	294,258	35,636
Other receivables, deposits and prepayments	8,070,376	7,076,547
Receivables, Deposits and Prepayments	8,364,634	7,112,183

Ageing analysis of trade receivables

	Total Due (RM)	0 – 15 days (RM)	16 – 30 days (RM)	31 – 45 days (RM)	> 45 days (RM)
Related Parties	-	-	-	-	-
Non-Related Parties	294,258	277,460	-	5,600	11,198*
Total	294,258	277,460	-	5,600	11,198

**It mainly consists of outstanding tenant deposits arising from rental step-up adjustments.*

B14. Manager's Fees

The Manager received a fee of 1.0% per annum of the NAV of the Trust during the quarter under review.

B15. Trustee's Fees

The Trustee received a fee of 0.1% per annum of the NAV of the Trust during the quarter under review.

B16. Borrowings and Debt Securities

	As at 30 June 2026 RM	As at 31 March 2026 RM
Short Term Financing (secured)		
Short Term Revolving Credit	39,600,000	39,600,000
Overdraft	12,277,247	16,426,590
Long Term Financing (secured)		
Term Loan	20,000,000	20,000,000
Term Loan 2	10,765,288	10,765,288
Term Loan 3	18,400,000	18,400,000
Term Loan 4	4,065,842	4,065,842
Medium Term Notes		
- Tranche 1	35,000,000	35,000,000
- Tranche 2	87,000,000	87,000,000
- Tranche 3	36,000,000	36,000,000
- Tranche 4	32,800,000	32,800,000
- Tranche 5A	18,840,000	18,840,000
Total	314,748,377	318,897,720

B17. Taxation

Atrium REIT intends to distribute at least 90% of the distributable income (realised) to unitholders for the financial year 2026, which is exempt from tax pursuant to Section 61A (1) of Income Tax Act, 1967 under the Finance Act, 2006. Thus, Atrium REIT is not expected to incur any tax expenses for the financial year and as such, has not provided any tax expense for this current financial quarter.

B18. Distribution to Unitholders

For the current quarter ended 30 June 2026, the Manager declared a second interim income distribution of 2.60 sen per unit, amounting to RM6,904,317.68 in respect of the financial quarter ended 30 June 2026. The book closure and payment dates in respect of the second income distribution have been fixed on 12 August 2026 and 28 August 2026 respectively.

Distributions to unitholders are from the following sources:

	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year To Date
	30.06.2026	**30.06.2025**	**30.06.2026**	**30.06.2025**
	RM	**RM**	**RM**	**RM**
Rental income (realised)	13,668,074	12,028,173	26,942,140	23,940,258
Interest income	150,089	177,447	297,886	345,497
Other income	100,300	-	100,300	-
Total income	13,918,463	12,205,620	27,340,326	24,285,755
Property operating expenses	(1,455,658)	(1,531,121)	(2,780,669)	(2,727,092)
Trust expenses	(4,766,667)	(4,753,391)	(9,631,953)	(9,857,683)
Total Expenses	(6,222,325)	(6,284,512)	(12,412,622)	(12,584,775)
Realised income before taxation	7,696,138	5,921,108	14,927,704	11,700,980
Taxation	-	-	-	-
Realised income for the period	7,696,138	5,921,108	14,927,704	11,700,980
Undistributed realised income				
- Previous year's	1,352,457	1,244,454	1,352,457	1,244,454
- Previous quarter's	592,799	203,308	-	-
Total realised income available for distribution	9,641,394	7,368,870	16,280,161	12,945,434
Declared income distribution	(6,904,318)	(5,842,115)	(13,543,085)	(11,418,679)
Balance undistributed realised income	2,737,076	1,526,755	2,737,076	1,526,755
Distribution per unit (sen)				
- Declared	2.60	2.20	5.10	4.30

B.19 Earnings Per Unit

	Current Year Quarter ended 30 June 2026	Correspondin g Quarter ended 30 June 2025	Year to Date ended 30 June 2026	Year to Date ended 30 June 2025 30 June 2025
Units in circulation (units)	265,550,680	265,550,680	265,550,680	265,550,680
Net Income for the period (including unrealised income) (RM)	7,945,604	6,352,152	15,239,984	12,572,475
Net Income for the period (realised) (RM)	7,696,138	5,921,108	14,927,704	11,700,980
Earnings/ (loss)/ per unit (including unrealised income) (sen)				
- after Manager's fees	2.99	2.39	5.74	4.73
- before Manager's fees	3.34	2.75	6.43	5.45
Earnings per unit (realised) (RM)				
- after Manager's fees	2.90	2.23	5.62	4.41
- before Manager's fees	3.25	2.59	6.32	5.12

B20. Responsibility Statement

In the opinion of the Directors of the Manager, this quarterly report has been prepared in accordance with MFRS 134: Interim Financial Reporting and Paragraph 9.44 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad so as to give a true and fair view of the financial position of Atrium REIT as at 30 June 2026 and of its financial performance and cash flows for the quarter/ period ended on that date and duly authorised for release by the Board of the Manager on 29 July 2026.

By Order of the Board

WONG SUI EE
Executive Director
Atrium REIT Managers Sdn Bhd
Registration No: 200501028391 (710526-V)
(As the Manager of Atrium Real Estate Investment Trust)
Kuala Lumpur
Dated: 29 July 2026