ATRIUM REAL ESTATE INVESTMENT TRUST

Condensed Financial Statements

Third Quarter Ended 30 September 2026

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ATRIUM REAL ESTATE INVESTMENT TRUST
CONDENSED STATEMENT OF FINANCIAL POSITION

	(Unaudited) As at 30.09.2026 RM	(Audited) As at 31.12.2025 RM
ASSETS		
Non-current asset		
Investment properties	676,290,317	676,191,204
Investment properties – accrued lease income	18,908,796	18,908,796
	695,199,113	695,100,000
Current assets		
Trade and other receivables	8,224,472	7,928,595
Deposits with a licensed bank	15,397,608	19,203,236
Bank balances	4,753,217	1,012,561
	28,375,297	28,144,392
TOTAL ASSETS	723,574,410	723,244,392
LIABILITIES		
Non-current liabilities		
Tenants' deposits	18,665,848	15,781,284
Borrowings	262,871,130	262,871,130
Deferred tax liability	11,941,384	11,941,384
	293,478,362	290,593,798
Current liabilities		
Trade and other payables	3,992,217	12,290,123
Borrowings	50,756,788	51,923,606
	54,749,005	64,213,729
TOTAL LIABILITIES	348,227,367	354,807,527
NET ASSET VALUE ("NAV")	375,347,043	368,436,865
FINANCED BY:		
UNITHOLDERS' FUNDS		
Unitholders' capital	288,477,719	288,477,719
Undistributed income	86,869,324	79,959,146
TOTAL UNITHOLDERS' FUNDS	375,347,043	368,436,865
NUMBER OF UNITS IN CIRCULATION	265,550,680	265,550,680
NAV PER UNIT (RM)		
- before income distribution	1.4135	1.3874
- after income distribution (Note 1)	1.3865	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 third interim income distribution for 2026 of 2.70 sen per unit, payable on 27 November 2026.)

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

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter **30.09.2026 RM**	**Preceding Year Corresponding Quarter** **30.09.2025 RM**	**Current Year** **30.09.2026 RM**	**Preceding Year** **30.09.2025 RM**
Gross revenue	13,370,541	12,417,187	40,312,681	36,357,445
Unbilled lease income receivable [1]	214,825	392,232	527,106	1,263,727
	13,585,366	12,809,419	40,839,787	37,621,172
Property operating expenses	(1,146,953)	(1,320,352)	(3,927,622)	(4,047,445)
Net rental income	12,438,413	11,489,067	36,912,165	33,573,727
Interest income	134,444	175,162	432,330	520,659
Other income	-	550	100,300	550
Total income	12,572,857	11,664,779	37,444,795	34,094,936
Trust expenses				
Manager's fees	(946,054)	(967,884)	(2,789,871)	(2,858,327)
Trustee's fees	(94,605)	(96,788)	(278,987)	(285,832)
Auditors' fees	(13,800)	(13,020)	(41,400)	(38,980)
Tax agent's fees [2]	450	(2,325)	(3,650)	(8,475)
Finance costs	(3,243,603)	(3,230,469)	(9,692,063)	(9,623,853)
Administrative expenses	(406,459)	(398,217)	(1,499,225)	(1,750,919)
Others	-	(179,700)	(30,828)	(179,700)
Total Expenses	(4,704,071)	(4,888,403)	(14,336,024)	(14,746,086)
Income before taxation	7,868,786	6,776,376	23,108,771	19,348,850
Taxation	-	-	-	-
Net income for the period	7,868,786	6,776,376	23,108,771	19,348,850

[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.

[2] Overprovision of tax agent fees for FY2025, now adjusted.

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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
	30.09.2026 RM	30.09.2025 RM	30.09.2026 RM	30.09.2025 RM
Total comprehensive income for the period	7,868,786	6,776,376	23,108,771	19,348,850
Net income for the period is made up as follows:				
-Realised Income	7,653,961	6,384,144	22,581,665	18,085,123
-Unrealised - Unbilled lease income receivable[1]	214,825	392,232	527,106	1,263,727
	7,868,786	6,776,376	23,108,771	19,348,850
Earnings per unit (including unrealised income) (sen)				
- after manager's fees	2.96	2.55	8.70	7.29
- before manager's fees	3.32	2.92	9.75	8.36
Earnings per unit (realised) (sen)				
- after manager's fees	2.88	2.40	8.50	6.81
- before manager's fees	3.24	2.77	9.55	7.89
Distribution per unit (sen)				
- Proposed/Declared	2.70	2.40	7.80	6.70

[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 30.09.2026

		← 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 September 2026				
Net income for the period	-	22,581,665	527,106	23,108,771
Total comprehensive income	-	22,581,665	527,106	23,108,771
Unitholders' transactions				
Distributions to unitholders				
- 2025 Final	-	(2,655,508)	-	(2,655,508)
- 2026 First Interim	-	(6,638,767)	-	(6,638,767)
- 2026 Second Interim	-	(6,904,318)	-	(6,904,318)
Decrease in net assets resulting from unitholders' transactions	-	(16,198,593)	-	(16,198,593)
Net assets as at 30 September 2026	288,477,719	10,391,034	76,478,290	375,347,043

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ATRIUM REAL ESTATE INVESTMENT TRUST
AUDITED CONDENSED STATEMENT OF CHANGES IN NET ASSET VALUE
For The Period from 01.01.2025 to 30.09.2025

		← Undistributed Income →		
	Unitholders' Capital RM	Realised RM	Unrealised RM	Total 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 September 2025				
Net income for the period	-	18,085,123	1,263,727	19,348,850
Total comprehensive income	-	18,085,123	1,263,727	19,348,850
Unitholders' transactions				
Distributions to unitholders				
- 2024 Final	-	(2,389,956)	-	(2,389,956)
- 2025 First Interim	-	(5,576,564)	-	(5,576,564)
- 2025 Second Interim	-	(5,842,114)	-	(5,842,114)
Decrease in net assets resulting from unitholders' transactions	-	(13,808,634)	-	(13,808,634)
Net assets as at 30 September 2025	288,477,719	7,707,588	88,052,515	384,237,822

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	Preceding Corresponding Year to Date
	30.09.2026 RM	30.09.2025 RM
Cash Flow From Operating Activities		
Income before taxation	23,108,771	19,348,850
Adjustments for:		
Interest income	(432,330)	(520,659)
Interest expense	9,692,063	9,623,853
Operating income before working capital changes	32,368,504	28,452,044
Increase in trade and other receivables	(290,129)	(1,587,361)
Increase/ (Decrease) in trade and other payables	(5,419,092)	1,910,509
Net cash generated from operating activities	26,659,283	28,775,192
Cash Flow From Investing Activity		
Enhancement of investment property	(99,113)	(28,116,072)
Interest income	432,330	520,659
Net cash used in investing activity	333,217	(27,595,413)
Cash Flow From Financing Activities		
Proceeds from Issuance of Medium Term Note (MTN) 5A	-	18,840,000
Interest paid	(9,692,063)	(9,623,853)
Distribution to unitholders	(16,198,591)	(13,808,635)
Net cash used in/generated from financing activities	(25,890,654)	(4,592,488)
Net Increase/ (Decrease) in Cash and Cash Equivalents	1,101,846	(3,412,709)
Cash and Cash Equivalents at the Beginning of the Period	7,892,191	13,532,193
Cash and Cash Equivalents at the End of the Period	8,994,037	10,119,484
Cash and bank balances	4,753,217	1,256,735
Deposits with licensed financial institution	15,397,608	18,952,956
Bank overdraft	(11,156,788)	(10,090,207)
	8,994,037	10,119,484

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 September 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 second interim income distribution of 2.60 sen per unit, amounting to RM6,904,318 in respect of the realised income for the financial period from 1 April 2026 to 30 June 2026 on 28 August 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 September 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.

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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	Immediate Preceding Quarter
	As at 30 September 2026	As at 30 June 2026
Net asset value (RM)	375,347,043	374,382,575
Units in circulation (units)	265,550,680	265,550,680
Net asset value per unit (RM)		
- before distribution	1.4135	1.4098
- after distribution	1.3865	1.3838
Market price per unit (RM)	1.20	1.25
Highest traded price per unit during the quarter (RM)	1.26	1.30
Lowest traded price per unit during the quarter (RM)	1.19	1.23

Analysis of Changes in Net Asset Value and Net Asset Value/Unit

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

Quarter Results

During the quarter under review, Atrium REIT recorded a rise in gross revenue to RM13.37 million as compared to RM12.42 million in the previous corresponding quarter. This growth was primarily attributed to the full quarter's rental income from Atrium Shah Alam 5 ("ASA5") following the completion of its asset enhancement initiatives (AEI) in September 2025, higher rental income from Atrium Shah Alam 3 ("ASA3") 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 repairs and maintenance works as compared to the corresponding quarter in the preceding year.

Trust expenses for the current quarter were slightly lower, primarily due to legal fees incurred in relation to the issuance of Medium Term Note ("MTN") - Tranche 5, the new tenancy agreement for ASA5, as well as registration of lease and extension of land leases for Atrium Shah Alam 4 ("ASA4") and Atrium Bayan Lepas properties respectively during the corresponding quarter of the preceding year.

Net income (realised) for the current quarter increased by 19.89% to RM7.65 million, compared with RM6.38 million in the corresponding quarter of the preceding year, primarily driven by a higher gross revenue as explained above.

Nine-Month Result

For the nine months ended 30 September 2026, Atrium REIT recorded a gross revenue of RM40.31 million, an increase of 10.88% compared with RM36.36 million in the corresponding period of the preceding year. Gross revenue was higher primarily due to the rental income from ASA5 following the completion of its AEI in September 2025, additional rental income contribution from ASA3 arising from the transition between the outgoing and incoming tenancies and the step-up rental rates for some of the existing tenancies/ leases.

The trust expenses were lower compared to the corresponding period of the preceding year mainly due to lower administration and other expenses. Administrative expenses were lower as the corresponding period of preceding year included a one-off payment of real estate agency fee incurred to secure a new tenant for ASA5. As for other expenses, the decrease was mainly attributable to legal fees incurred in relation to the issuance of MTN - Tranches 4 and 5, tenancy agreement for ASA5, as well as registration of lease and extension of land leases for ASA4 and Atrium Bayan Lepas properties respectively in the corresponding period of the preceding year.

However, the finance costs were slightly higher due to the issuance of MTN Tranche 5A in September 2025.

Consequently, net income (realized) for the period increased by 24.86% to RM22.58 million compared to RM18.09 million in the corresponding period of the preceding year.

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B4. Comparison with Preceding Quarter

	Current Quarter 01.07.2026 to 30.09.2026 RM	Preceding Quarter 01.04.2026 to 30.06.2026 RM
Gross revenue	13,370,541	13,668,074
Unbilled lease income receivable	214,825	249,466
	13,585,366	13,917,540
Property expenses	(1,146,953)	(1,455,658)
Net property income	12,438,413	12,461,882
Interest income	134,444	150,089
Other income	-	100,300
Total income	12,572,857	12,712,271
Trust expenses	(4,704,071)	(4,766,667)
Income before taxation	7,868,786	7,945,604
Taxation	-	-
Net income	7,868,786	7,945,604
Net income for the financial quarter is made up as follows:		
- Realised income	7,653,961	7,696,138
- Unrealised income	214,825	249,466
	7,868,786	7,945,604

Atrium REIT's net income for the quarter ended 30 September 2026 was marginally lower than the preceding quarter, which included additional rental income contribution from ASA3 arising from the transition between the outgoing and incoming tenancies. However, the decrease was partly offset by lower property expenses in the current quarter, mainly due to a lower provision for repairs and maintenance.

B5. Maintenance Costs and Major Capital Expenditure

Total capital expenditure of RM99,113 was incurred during the financial period ended 30 September 2026. Of this amount, RM47,813 and RM51,300 were incurred for ASA4 and ASA5 respectively.

B6 (a) Economic Outlook

On 3 September 2026, the Monetary Policy Committee ("MPC") of Bank Negara Malaysia decided to maintain the Overnight Policy Rate ("OPR") at 2.75%.

At the current OPR level, the MPC considers the monetary policy stance to be consistent with the outlook of continued price stability and sustainable economic growth. The MPC will remain vigilant to ongoing developments and assess the balance of risks surrounding the outlook for domestic inflation and growth.

(source: extracted: https://www.bnm.gov.my/-/monetary-policy-statement-03092026)

Industrial Market Outlook

The Malaysian industrial property market in 3Q 2026 is characterized by a strong, value-led expansion phase. The sector continues to outperform other real estate asset classes due to three major structural trends:

1. Insulation from Rising Utility Costs
   According to RHB Research and Business Today, a shift in Malaysia's automatic fuel adjustment mechanism to a surcharge has placed cost pressures on commercial and retail landlords. However, industrial REITs are expected to be significantly less affected due to their inherently lower direct exposure to utility overheads.
   Source:
   1. nst.com.my/business/corporate/2026/09/1533105/malaysian-reits-set-healthy-leasing-demand-positive-rental
   2. https://www.businesstoday.com.my/2026/09/16/m-reit-outlook-after-second-quarter-2026-results

2. High Occupancy and Long Lease Expiries (WALEs)

   Demand from manufacturing and third-party logistics (3PL) tenants remains highly robust. Analysts highlight that industrial M-REIT assets are sustaining near-full occupancy rates and benefit from long WALEs, protecting distributions from near-term macroeconomic volatility.

   Source:
   1. https://www.thestar.com.my/business/business-news/2026/06/11/reit-industry-poised-for-sustained-growth
   2. https://klse.i3investor.com/web/blog/detail/rhbinvest/2026-01-15-story-h500642067-REITS_Stable_Outlook_For_2026_Still_OVERWEIGHT

3. Favorable Financing and Monetary Conditions

   Bank Negara Malaysia's Overnight Policy Rate (OPR) is projected to stay steady at 2.75% into the first half of 2027. This stable interest rate framework creates a highly constructive environment for industrial REITs to pursue debt-funded inorganic growth and yield-accretive property additions.

Summary Market Outlook – Looking Forward

Klang Valley Outlook	Penang Outlook
The Klang Valley industrial market is transitioning into a disciplined, tenant-driven phase for the remainder of 2026 and beyond, as a massive pipeline of over 3.6 million square feet of new warehouse space shifts bargaining power back to occupiers and moderates transaction volumes *(Source: https://www.thestar.com.my/business/business-news/2026/08/10/industrial-market-shifts-towards-specialisation)*	The Penang industrial property market remains exceptionally resilient looking into late 2026 and beyond, driven by a massive RM17.3 billion in approved manufacturing investments in the first half of the year alone. Penang is projected to exceed last year's RM22.4 billion in approved manufacturing investments, having already secured RM17.3 billion in the first half of 2026, with several projects yet to be reported. *(Source:* *1. nst.com.my/business/economy/2026/09/1524871/penang-leads-malaysia-rm173bil-approved-manufacturing-investments* *2. https://theedgemalaysia.com/node/816736)* *3. https://www.malaymail.com/news/malaysia/2026/09/03/penang-eyes-record-manufacturing-investments-after-rm173b-secured-in-first-half/233758*

Conclusion

Klang Valley is entering a tempered, tenant-led stabilization phase. A substantial influx of over 3.6 million square feet of new warehouse space is actively diluting landlord pricing power. This supply surge shifts leverage back to occupiers, resulting in moderated transaction volumes and

forcing developers and REITs to adopt highly disciplined, tenant-centric strategies for the remaining months of 2026.

Penang, by contrast, is heading into an aggressive, capital-heavy expansion phase that shows no signs of slowing down. Driven by a massive investment surge—already securing RM17.3 billion in just the first half of the year—the state is firmly on track to eclipse its entire previous annual benchmark of RM22.4 billion. This massive backlog of manufacturing capital guarantees intense occupancy pressure and structural growth well into 2027.

In summary, while the Klang Valley faces a near-term supply correction that requires tactical navigation, Penang remains a high-velocity hotspot insulated by exceptional global tech demand and multi-billion ringgit industrial pipelines.

B6 (b) Prospects

As of 30 September 2026, the Trust's property maintained its 100% occupancy rate.

Nevertheless, the Manager remains cautious amid prevailing geopolitical tensions and risks, including the Iran–US–Israel conflict and related disruptions to energy and commodity markets and supply chains, which continues 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.

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B7. Portfolio Composition

As at 30 September 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 September 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

Rights Issue of 58,464,480 units

Purpose	Proposed Utilisation RM (million)	Actual Utilisation RM (million)	Deviation RM (million)	Balance		Intended Time Frame for Utilisation
				RM (million)	%	
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 Daerah dan Tanah Barat Daya,*

Pulau Pinang. The Manager has received the premium notice and submitted an appeal for revision of the terms to the relevant authority, and is awaiting its response. 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-Sep-26 RM	As at 30-Jun-26 RM
Trade receivables		
Third parties	11,198	294,258
Less: Impairment losses	-	-
Total trade receivables	11,198	294,258
Other receivables, deposits and prepayment	8,213,274	8,070,376
Receivables, Deposits and Prepayments	8,224,472	8,364,634

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	11,198	-	-	-	11,198 *
Total	11,198	-	-	-	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-Sep-26 RM	As at 30-Jun-26 RM
Short Term Financing (secured)		
Short Term Revolving Credit	39,600,000	39,600,000
Overdraft	11,156,788	12,277,247
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	313,627,918	314,748,377

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.

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B18. Distribution to Unitholders

For the current quarter ended 30 September 2026, the Manager declared a third interim income distribution of 2.70 sen per unit, amounting to RM7,169,868.36 in respect of the financial quarter ended 30 September 2026. The book closure and payment dates in respect of the third income distribution have been fixed on 12 November 2026 and 27 November 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
	30.09.2026	**30.09.2025**	**30.09.2026**	**30.09.2025**
	RM	**RM**	**RM**	**RM**
Rental income (realised)	13,370,541	12,417,187	40,312,681	36,357,445
Interest income	134,444	175,162	432,330	520,659
Other income	-	550	100,300	550
Total income	13,504,985	12,592,899	40,845,311	36,878,654
Property operating expenses	(1,146,953)	(1,320,352)	(3,927,622)	(4,047,445)
Trust expenses	(4,704,071)	(4,888,403)	(14,336,024)	(14,746,086)
Total Expenses	(5,851,024)	(6,208,755)	(18,263,646)	(18,793,531)
Realised income before taxation	7,653,961	6,384,144	22,581,665	18,085,123
Taxation	-	-	-	-
Realised income for the period	7,653,961	6,384,144	22,581,665	18,085,123
Undistributed realised income				
- Previous year's	1,352,457	1,041,146	1,352,457	1,041,146
- Previous quarter's	1,384,619	282,300	-	-
Total realised income available for distribution	10,391,037	7,707,590	23,934,122	19,126,269
Declared income distribution	(7,169,868)	(6,373,216)	(20,712,953)	(17,791,895)
Balance undistributed realised income	3,221,169	1,334,374	3,221,169	1,334,374
Distribution per unit (sen)				
- Declared	2.70	2.40	7.80	6.70

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B.19 Earnings Per Unit

	Current Year Quarter ended 30-Sep-26	Corresponding Quarter ended 30-Sep-25	Year to Date ended 30-Sep-26	Year to Date ended 30-Sep-25
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)	7,868,786	6,776,376	23,108,771	19,348,850
Net Income for the period (realised) (RM)	7,653,961	6,384,144	22,581,665	18,085,123
Earnings per unit (including unrealised income) (sen)				
- after Manager's fees	2.96	2.55	8.70	7.29
- before Manager's fees	3.32	2.92	9.75	8.36
Earnings per unit (realised) (sen)				
- after Manager's fees	2.88	2.40	8.50	6.81
- before Manager's fees	3.24	2.77	9.55	7.89

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 September 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 28 October 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: 28 October 2026