



Condensed Interim Financial Information for the Six Months and Full Year Ended 31 December 2025

A. Condensed interim consolidated statement of profit or loss and other comprehensive income

	Note	Group			Group		
		1-Jul-25 to	1-Jul-24 to	(1)	1-Jan-25 to	1-Jan-24 to	(1)
		31-Dec-25	31-Dec-24	Change	31-Dec-25	31-Dec-24	Change
		US\$'000	US\$'000	%	US\$'000	US\$'000	%
Revenue	4	23,829	23,039	3	46,390	41,520	12
Cost of sales		(19,096)	(16,654)	15	(36,141)	(32,099)	13
Gross profit		4,733	6,385	(26)	10,249	9,421	9
Other operating income		294	404	(27)	664	981	(32)
Distribution costs		(736)	(696)	6	(1,441)	(1,268)	14
Decrease in allowance for expected credit loss		37	3	1,133	7	2	250
Administration expenses		(1,547)	(1,323)	17	(2,973)	(2,754)	8
Other operating expenses		(680)	(464)	47	(1,360)	(953)	43
Finance costs		(1)	(2)	(50)	(3)	(12)	(75)
Profit before taxation	5	2,100	4,307	(51)	5,143	5,417	(5)
Income tax expense	6	(1,352)	(71)	1,804	(1,275)	(270)	372
Net profit for the period attributable to equity holders of the Company		748	4,236	(82)	3,868	5,147	(25)
Other comprehensive income :							
<i>Items that will not be reclassified subsequently to profit or loss</i>							
Remeasurement of defined benefit obligation		72	103	(30)	72	103	(30)
Income tax expense related to items that will not be reclassified subsequently		(14)	(20)	(30)	(14)	(20)	(30)
Other comprehensive income for the period, net of tax		58	83	(30)	58	83	(30)
Total comprehensive income attributable to equity holders of the Company		806	4,319	(81)	3,926	5,230	(25)
Earnings per share for profit for the period attributable to equity holders of the Company (US Cents)							
- Basic		2.25	12.34	(82)	11.57	14.96	(23)
- Diluted		2.25	12.34	(82)	11.57	14.96	(23)



B. Condensed interim statements of financial position

	Note	Group		Company	
		31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24
		US\$'000	US\$'000	US\$'000	US\$'000
Current Assets					
Cash and cash equivalents		24,957	17,307	174	132
Financial assets at amortized cost		-	3,000	-	-
Trade receivables		9,656	9,674	-	-
Other receivables and prepayments		634	869	119	177
Total current assets		<u>35,247</u>	<u>30,850</u>	<u>293</u>	<u>309</u>
Non-current Assets					
Investment in subsidiary		-	-	35,989	36,820
Property, plant and equipment	8	28,133	26,569	-	-
Other receivables and prepayments		750	659	-	-
Deferred tax assets		481	789	-	-
Total non-current assets		<u>29,364</u>	<u>28,017</u>	<u>35,989</u>	<u>36,820</u>
Total Assets		<u>64,611</u>	<u>58,867</u>	<u>36,282</u>	<u>37,129</u>
Current Liabilities					
Trade payables		2,217	2,339	-	-
Other payables		9,724	7,636	7,541	6,512
Lease liabilities	9	58	59	-	-
Income tax payable		1,188	356	-	-
Total current liabilities		<u>13,187</u>	<u>10,390</u>	<u>7,541</u>	<u>6,512</u>
Non-current Liabilities					
Lease liabilities	9	22	47	-	-
Deferred tax liabilities		115	151	-	-
Total non-current liabilities		<u>137</u>	<u>198</u>	<u>-</u>	<u>-</u>
Capital and Reserves					
Share capital	10	27,738	29,376	27,738	29,376
Treasury shares	10	-	(720)	-	(720)
Legal reserve		4,704	3,903	-	-
Merger reserve		(764)	(764)	-	-
Contributed surplus		-	-	2,295	2,295
Accumulated profits/(losses)		19,609	16,484	(1,292)	(334)
Net shareholders' equity		<u>51,287</u>	<u>48,279</u>	<u>28,741</u>	<u>30,617</u>
Total Liabilities and Shareholders' Equity		<u>64,611</u>	<u>58,867</u>	<u>36,282</u>	<u>37,129</u>



C. Condensed interim statements of changes in equity

Group	Note	Share capital	Treasury shares	Legal reserve	Merger reserve	Accumulated profits	Net
		US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000
Balance at 1 Jan 2025		29,376	(720)	3,903	(764)	16,484	48,279
Total comprehensive income for the year							
Profit for the year		-	-	-	-	3,868	3,868
Other comprehensive income for the year		-	-	-	-	58	58
Total		-	-	-	-	3,926	3,926
Transactions with owners, recognised directly in equity							
Capital reduction		(646)	-	-	-	-	(646)
Appropriation to legal reserve		-	-	801	-	(801)	-
Repurchase of shares		-	(272)	-	-	-	(272)
Cancellation of shares		(992)	992	-	-	-	-
Total		(1,638)	720	801	-	(801)	(918)
Balance at 31 Dec 2025		27,738	-	4,704	(764)	19,609	51,287
Balance at 1 Jan 2024		30,810	(18)	3,509	(764)	11,648	45,185
Total comprehensive income for the year							
Profit for the year		-	-	-	-	5,147	5,147
Other comprehensive income for the year		-	-	-	-	83	83
Total		-	-	-	-	5,230	5,230
Transactions with owners, recognised directly in equity							
Capital reduction		(1,276)	-	-	-	-	(1,276)
Appropriation to legal reserve		-	-	394	-	(394)	-
Repurchase of shares		-	(860)	-	-	-	(860)
Cancellation of shares		(158)	158	-	-	-	-
Total		(1,434)	(702)	394	-	(394)	(2,136)
Balance at 31 Dec 2024		29,376	(720)	3,903	(764)	16,484	48,279



Company	Note	Share capital	Treasury shares	Contributed surplus	Accumulated losses	Net
		US\$'000	US\$'000	US\$'000	US\$'000	US\$'000
Balance at 1 Jan 2025		29,376	(720)	2,295	(334)	30,617
Loss for the period, representing total comprehensive loss for the period		-	-	-	(958)	(958)
Transactions with owners, recognised directly in equity						
Capital reduction		(646)	-	-	-	(646)
Repurchase of shares		-	(272)	-	-	(272)
Cancellation of shares		(992)	992	-	-	-
Balance at 31 Dec 2025		<u>27,738</u>	<u>-</u>	<u>2,295</u>	<u>(1,292)</u>	<u>28,741</u>
Balance at 1 Jan 2024		30,810	(18)	2,295	445	33,532
Loss for the period, representing total comprehensive loss for the period		-	-	-	(779)	(779)
Transactions with owners, recognised directly in equity						
Capital reduction		(1,276)	-	-	-	(1,276)
Repurchase of shares		-	(860)	-	-	(860)
Cancellation of shares		(158)	158	-	-	-
Balance at 31 Dec 2024		<u>29,376</u>	<u>(720)</u>	<u>2,295</u>	<u>(334)</u>	<u>30,617</u>

D. Condensed interim consolidated statement of cash flows

	Note	Group	Group
		1-Jan-25 to 31-Dec-25 US\$'000	1-Jan-24 to 31-Dec-24 US\$'000
Operating activities			
Profit before income tax		5,143	5,417
Adjustments for :			
Depreciation expense		5,683	5,812
Decrease in allowance for expected credit losses		(7)	(2)
Unrealized foreign exchange loss		-	1
Interest income		(627)	(733)
Interest expense		3	12
Operating profit before working capital changes		10,195	10,507
Trade receivables		25	(2,148)
Other receivables and prepayments		(2)	158
Trade payables		(122)	(338)
Other payables		1,004	697
Cash generated from operations		11,100	8,876
Income tax paid		(109)	(280)
Interest received		769	658
Net cash generated from operating activities		11,760	9,254
Investing activities			
Settlement of financial assets at amortized cost		3,000	6,015
Purchase of property, plant and equipment	A	(6,124)	(6,730)
Net cash used in investing activities		(3,124)	(715)
Financing activities			
Proceeds from bank loans		-	1,918
Repayment of bank loans		-	(1,918)
Repayment of lease liabilities		(65)	(80)
Purchase of treasury shares		(272)	(860)
Interest paid		(3)	(12)
Cash distribution from capital reduction		(646)	(1,276)
Net cash used in financing activities		(986)	(2,228)
Net increase in cash and cash equivalents		7,650	6,311
Cash and cash equivalents at the beginning of the period		17,307	10,996
Cash and cash equivalents at the end of the period		24,957	17,307

Note A : During the financial period, the Group entered into lease arrangements for certain plant and equipment amounting to US\$39,000 (31 December 2024: US\$7,000) and purchased property plant and equipment with an aggregated cost of US\$7,208,000 (31 December 2024: US\$5,978,000), of which US\$1,885,000 (31 December 2024: US\$801,000) remained unpaid at end of period.

E. Notes to the condensed interim financial information

1. Corporate information

The Company (Registration number 200409582R) is incorporated in Singapore with its registered office at 9 Straits View #06-07 Marina One West Tower Singapore 018937 and its principal place of business at No. 75 Guangfu Rd., Hu-Kou, Hsin-Chu Industrial Park, Hsin-Chu County, 303 Taiwan, Republic of China. The Company is listed on the Singapore Exchange Securities Trading Limited. There were no changes to the Group structure or the principal activities of the Company and its subsidiary.

2. Basis of preparation

- 2.1** The condensed interim consolidated financial information for the six months and full year ended 31 December 2025 have been prepared in accordance with SFRS(I) 1-34 *Interim Financial Reporting* issued by the Accounting Standards Committee under the Accounting and Corporate Regulatory Authority. The condensed interim financial information 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 interim consolidated financial statements for the period ended 30 June 2025.

The accounting policies adopted are consistent with those of the previous financial year which were prepared in accordance with SFRS(I)s.

The condensed interim consolidated financial statements are presented in United States dollar which is the Company's functional currency.

- 2.2** 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.
- 2.3** In preparing the condensed interim financial information, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. 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 that applied to the annual financial statements as at and for the year ended 31 December 2024.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

Management has determined that there is no impairment loss for the Group's property, plant and equipment and the Company's cost of investment in subsidiary as at 31 December 2025.

Deferred tax assets have been recognised only to the extent that it is probable that future taxable profits will be available against which the carryforward of unused tax losses and capital allowances can be utilised.

3. Seasonal operations

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

4. Segment and revenue information

Products and services from which reportable segments derive their revenues

Information is reported to the Group's chief operating decision maker for the purposes of resource allocation and assessment of segment performance. The Group's sole operating segment is the provision of testing services to customers in the semi-conductor industry.

As there is only one principal operating segment, the information regarding its revenue and result, assets and other information is represented by the financial statements as a whole. This is the measure reported to the chief operating decision maker for the purposes of resource allocation and assessment of the Group's performance.

Disaggregation of revenue

	Group		Group	
	1-Jul-25 to 31-Dec-25	1-Jul-24 to 31-Dec-24	1-Jan-25 to 31-Dec-25	1-Jan-24 to 31-Dec-24
	US\$'000	US\$'000	US\$'000	US\$'000
Type of services:				
Rendering of services	23,829	23,039	46,390	41,520
Total	23,829	23,039	46,390	41,520
Timing of revenue recognition:				
At a point in time	23,829	23,039	46,390	41,520
Total	23,829	23,039	46,390	41,520

A Breakdown of sales:

	The Group		
	Financial year ended 31 December 2025	Financial year ended 31 December 2024	Decrease
	US\$'000	US\$'000	%
Sales reported for first half year	22,561	18,481	22.1
Operating profit after tax	3,120	911	242.5
Sales reported for second half year	23,829	23,039	3.4
Operating profit after tax	748	4,236	(82.3)



Geographical information

The Group's operations and its assets are located mainly in Taiwan, Republic of China. Its key customers are located mainly in Taiwan, Republic of China, Japan, Singapore and United States of America. The Group's revenue from external customers and information about its non-current assets by geographical location are detailed below:

Revenue by geographical region based on customers

	Group		Group	
	1-Jul-25 to	1-Jul-24 to	1-Jan-25 to	1-Jan-24 to
	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24
	US\$'000	US\$'000	US\$'000	US\$'000
Taiwan, Republic of China	9,273	9,652	18,758	16,618
Japan	8,520	8,853	16,352	17,165
Singapore	2,781	1,509	4,928	2,658
United States of America	1,396	759	2,967	1,125
Thailand	494	1,546	1,320	2,462
Others	1,365	720	2,065	1,492
Total	23,829	23,039	46,390	41,520

Non-current assets by geographical location

	31-Dec-25	31-Dec-24
	US\$'000	US\$'000
Taiwan	28,214	26,664

5. Profit before taxation

Profit before taxation includes the following items:

	Group		Group	
	1-Jul-25 to 31-Dec-25	1-Jul-24 to 31-Dec-24	1-Jan-25 to 31-Dec-25	1-Jan-24 to 31-Dec-24
	US\$'000	US\$'000	US\$'000	US\$'000
Income				
Interest income	284	347	627	733
Expenses				
Interest expense	1	2	3	12
Depreciation expense	2,938	2,886	5,683	5,812
Foreign currency exchange loss/(gain)	212	(44)	401	(210)
Decrease in allowance for expected credit losses	(37)	(3)	(7)	(2)

There were no related party transactions other than the following:

Compensation of directors and other key management personnel^(a)

	Group		Group	
	1-Jul-25 to 31-Dec-25	1-Jul-24 to 31-Dec-24	1-Jan-25 to 31-Dec-25	1-Jan-24 to 31-Dec-24
	US\$'000	US\$'000	US\$'000	US\$'000
Directors' fees ^(b)	100	98	199	194
Salaries and other short-term benefits	276	303	397	422
Total	376	401	596	616

^(a) Other key management personnel refers to the Group's Acting Chief Executive Officer and Chief Financial Officer

^(b) Directors' fees are fixed and paid in Singapore dollars

The remuneration of directors and other key management personnel are determined by the Remuneration Committee having regard to the performance of the individuals and the performance of the Group.



6. Income tax expense

	Group		Group	
	1-Jul-25 to 31-Dec-25	1-Jul-24 to 31-Dec-24	1-Jan-25 to 31-Dec-25	1-Jan-24 to 31-Dec-24
	US\$'000	US\$'000	US\$'000	US\$'000
Income tax expense recognized in profit or loss				
Current tax expense	(1,069)	(237)	(972)	(178)
Deferred tax expense	(265)	151	(268)	(96)
Withholding tax	(16)	(13)	(33)	(24)
Overprovision in respect of prior years	(2)	28	(2)	28
Net	<u>(1,352)</u>	<u>(71)</u>	<u>(1,275)</u>	<u>(270)</u>
Income tax expense recognized in other comprehensive income				
Deferred tax expense	(14)	(20)	(14)	(20)
Net	<u>(14)</u>	<u>(20)</u>	<u>(14)</u>	<u>(20)</u>

Current tax expense relates to tax on undistributed earnings of the subsidiary for the period. Deferred tax expense relates to the net utilisation of deferred tax asset arising from tax losses and capital allowances for the period and remeasurement of defined benefit obligation.

7. Net asset value

	31-Dec-25	31-Dec-24
Net asset value per share (US dollars)		
-The Group	<u>1.54</u>	<u>1.43</u>
-The Company	<u>0.86</u>	<u>0.91</u>

8. Property, plant and equipment

During the full year ended 31 December 2025, the Group acquired assets amounting to US\$7,247,000 (31 December 2024: US\$ 5,985,000).



9. Borrowings

	Group 31-Dec-25	Group 31-Dec-24
	US\$'000	US\$'000
<u>Lease liabilities - secured</u>		
Amount repayable in one year or less, or on demand	58	59
Amount repayable after one year	22	47
	<u>80</u>	<u>106</u>

Details of loans, borrowings and collateral

The Group obtained rights of use for certain plant and equipment under lease arrangements amounting to US\$39,000 (31 December 2024: US\$7,000) during the financial year ended 31 December 2025.

The average lease term of the Group's plant and equipment is 2.8 years and all leases are on a fixed repayment basis and some with purchase options.

The carrying amount of rights of use assets as at 31 December 2025 amounted to US\$83,000 and are included in the line item of property, plant and equipment.

Outstanding capital commitment as at 31 December 2025 is US\$826,000.

The Group has obtained the following credit facilities from the following banks:

(a) CTBC Bank

(i) A revolving short-term credit facility of up to NTD800 million (Equivalent to USD25 million) for a tenure of 12-month from December 2025; and

(ii) A long-term credit facility of up to NTD700 million (Equivalent to USD22 million) for a tenure of 84-month from November 2023.

The Bank facilities are secured against certain property and plant of the Group.

(b) Taishin Bank

Unsecured loan for long-term credit facility of up to NTD300 million (Equivalent to USD10 million) for a tenure of 42-month from December 2023.

There was no loan outstanding as at 31 December 2025.

10. Share capital

Share Capital	Group and Company			
	31-Dec-25		31-Dec-24	
	Number of shares	Amount	Number of shares	Amount
	'000	US\$'000	'000	US\$'000
Balance at beginning of period	34,676	29,376	34,912	30,810
Cash distribution from capital reduction	-	(646)	-	(1,276)
Cancellation during the period	(1,325)	(992)	(236)	(158)
Balance at end of period	<u>33,351</u>	<u>27,738</u>	<u>34,676</u>	<u>29,376</u>

Treasury Shares	Group and Company	
	31-Dec-25	31-Dec-24
	Number of shares	Number of shares
	'000	'000
Balance at beginning of period	973	27
Repurchase during the period	352	1,182
Cancellation during the period	(1,325)	(236)
Balance at end of period	<u>-</u>	<u>973</u>

The Company undertook capital reduction and cash distribution exercise pursuant to Section 78C of the Companies Act 1967 and shareholders' approval was obtained at the annual general meeting held on 30 April 2025.

The Company made payment to the shareholders of S\$0.025 per share for the cash distribution pursuant to the capital reduction. The sum of US\$646,348 (S\$833,788) was distributed to shareholders on 30 June 2025.

Following the abovementioned capital reduction, the issued and paid-up share capital of the Company was reduced by US\$646,348 (S\$833,788) from US\$28,384,390 (S\$31,980,845) to US\$27,738,042 (S\$31,147,057). The issued and paid-up share capital of the Company as at 31 December 2025 was US\$27,738,042 (S\$31,147,057). During the period, the Company purchased a total of 352,000 (31 December 2024:1,182,000) shares through market purchase; the total amount paid to acquire the shares was US\$272,000 (31 December 2024: US\$860,000). A total of 1,324,700 treasury shares were cancelled on 2 May 2025.

The Company's subsidiary does not hold any shares in the Company as at 31 December 2025 and 31 December 2024.

There are also no outstanding convertibles as at 31 December 2025 and as at the end of the corresponding period of the immediately preceding financial year.

11. Subsequent events

There are no known subsequent events which have led to adjustments to this set of interim financial information.

F. OTHER INFORMATION REQUIRED BY LISTING RULE APPENDIX 7.2

1 Review

The accompanying condensed interim financial information set out in Sections A to E, which comprise the condensed interim statements of financial position of the Group and Company as at December 31, 2025, and the condensed interim statement of profit or loss and other comprehensive income, condensed interim statement of changes in equity, condensed interim statement of cash flows of the Group, and condensed interim statement of changes in equity of the Company for the six months period then ended, and the notes to the condensed interim financial information, have not been audited or reviewed.

2(i) To show the total number of issued shares excluding treasury shares as at the end of the current financial period and as at the end of the immediately preceding year.

Total number of issued shares excluding treasury shares as at the end of the current financial period is 33,351,527 (31 December 2024 : 33,703,227) shares.

2(ii) A statement showing all sales, transfers, cancellation and/or use of treasury shares as at the end of the current financial period reported on.

The company cancelled 1,324,700 treasury shares amounting to US\$992,000 on 2 May 2025.

2(iii) A statement showing all sales, transfers, cancellation and/or use of subsidiary holdings as at the end of the current financial period reported on.

Not Applicable.

3 Earnings per ordinary share of the group for the current financial period reported on and the corresponding period of the immediately preceding financial period, after deducting any provision for preference dividends.

	Group	
	1- Jan-25 to 31-Dec-25	1- Jan-24 to 31-Dec-24
On a basic and fully diluted basis (US cents per share)	11.57	14.96
- Weighted average number of shares ('000)	33,419	34,401

The diluted earnings per share are the same as basic earnings per share as there are no potential dilutive ordinary shares.



- 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 of 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.**

Review of Operating Results

Revenue

Revenue for the current half year period increased by 3% to US\$23.8 million, compared to US\$23.0 million in the corresponding half year period of 2024. Revenue for the year ended 31 December 2025 increased by 12% to US\$46.4 million, compared to US\$41.5 million in the corresponding period of 2024, mainly due to the increase in customers' orders.

Cost of sales

Cost of sales for the current half year period increased by 15% to US\$19.1 million, compared to US\$16.7 million in the corresponding half year period of 2024. Cost of sales for the year ended 31 December 2025 increased by 13% to US\$36.1 million, compared to US\$32.1 million in the corresponding period of 2024. The increase was mainly due to higher sales activities, coupled with an increase in short-term equipment rental expenses and electricity expenses to support the operational needs.

Other operating expenses

Other operating expenses for the year ended 31 December 2025 increased by 43% to US\$1.4 million, compared to US\$1.0 million in the corresponding period of 2024, mainly due to the foreign exchange loss recognised in 2025.

Income tax expense

Income tax expense for the year ended 31 December 2025 increased by 372% to US\$1.3 million, compared to US\$0.3 million in the corresponding period of 2024. This was primarily attributable to an increase in the Company's taxable profits for the year with the available tax loss carried forward being fully utilised during the current financial year.



Financial position of the Group

Cash and financial assets at amortised cost

Cash and financial assets at amortised cost increased by 23% to US\$25.0 million as at 31 December 2025, compared to US\$20.3 million as at 31 December 2024, mainly due to higher cash inflows from operating activities.

Property, plant and equipment

Property, plant and equipment increased by 5.9% to US\$28.1 million as at 31 December 2025, compared to US\$26.6 million as at 31 December 2024, mainly due to additions to property, plant and equipment during the period, partially offset by depreciation expense recognised during the period.

Other payables

Other payables increased by 27% to US\$9.7 million as at 31 December 2025, compared to US\$7.6 million as at 31 December 2024, mainly due to an increase in payables related to equipment.

Share capital

Share capital decreased by 6% to US\$27.7 million as at 31 December 2025, compared to US\$29.4 million as at 31 December 2024, primarily attributable to a capital reduction and the cancellation of treasury shares in 2Q 2025.

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

Not applicable. No forecast or prospect statement has been previously made or disclosed to shareholders.

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 known factors or events that may affect the Group in the next operating period and the next 12 months

The global economic landscape in 2026 remains complex and volatile, with geopolitical tensions, intensifying trade protectionism, cost pressures and supply chain realignments contributing to heightened uncertainty. The semiconductor industry is expected to remain resilient, supported by transformative technology such as artificial intelligence. However, operational and geopolitical challenges are expected to persist.

Against this backdrop, the Group will continue to carefully manage its business operation and exercise prudent capital management, with a focus on operation efficiency, cost rationalisation and enhancing productivity. The Group remains committed to delivering quality testing services and strengthening its long-term partnerships with clients and suppliers.



7 Dividend

(a) Current financial period reported on

Any dividend recommended for the current financial period reported on?

None

(b) Corresponding period of the immediately preceding financial year

Any dividend declared for the corresponding period of the immediately preceding financial year?

None

(c) Date payable

Not applicable.

(d) Record date

Not applicable.

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

No dividend has been declared or recommended for FY2025 as the Group is conserving its cash for business development and growth.

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). If no IPT mandate has been obtained, a statement to that effect.

No IPT mandate has been obtained from shareholders. The Company and its subsidiary did not enter into any IPT during the financial year ended 31 December 2025.

10 Confirmation Pursuant to Rule 720(1) of the Listing Manual

The Company has procured undertaking from all its directors and executive officers as set out in Appendix 7.7 under Rule 720(1) of the Listing Manual.

11 Review of performance of the Group – turnover and earnings

Please refer to Note 4 above within this Section F. Other Information Required by Listing Rule Appendix 7.2.

12 Disclosure of persons occupying managerial positions who are related to a director, CEO or substantial shareholder

The Company confirms that there is no person occupying a managerial position in the Company or any of its principal subsidiaries who is a relative of a Director or chief executive officer or substantial shareholder of the Company pursuant to Rule 704(13) of the SGX Listing Manual.



BY ORDER OF THE BOARD

Chen Tie-Min
Senior Executive Director
26 February 2026