

MICRO-MECHANICS (HOLDINGS) LTD

**Condensed Interim Financial Statements
For Third Quarter and 9 Months Ended
31 March 2026**

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A. CONDENSED INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE THIRD QUARTER AND 9 MONTHS ENDED 31 MARCH 2026

| | Note | Group | | | | | |
|--|------|---------------------------|---------------------------|----------|---------------------------|---------------------------|---------|
| | | Q3 | | | Year-to-date (9 months) | | |
| | | Jan to Mar 2026 S\$ | Jan to Mar 2025 S\$ | Change | Jul to Mar 2026 S\$ | Jul to Mar 2025 S\$ | Change |
| Revenue | E4 | 18,550,906 | 15,958,711 | 16.2% | 53,925,045 | 48,495,192 | 11.2% |
| Cost of sales | | (8,974,458) | (7,903,040) | 13.6% | (26,213,755) | (24,472,590) | 7.1% |
| Gross profit | | 9,576,448 | 8,055,671 | 18.9% | 27,711,290 | 24,022,602 | 15.4% |
| Other income | E5 | 75,463 | 70,955 | 6.4% | 224,265 | 249,450 | (10.1%) |
| Distribution expenses | | (917,434) | (746,793) | 22.8% | (2,541,145) | (2,320,706) | 9.5% |
| Administrative expenses | | (2,552,831) | (2,341,028) | 9.0% | (7,780,695) | (7,131,679) | 9.1% |
| Other operating expenses | | (980,417) | (865,942) | 13.2% | (2,777,325) | (2,556,783) | 8.6% |
| Results from operating activities | | 5,201,229 | 4,172,863 | 24.6% | 14,836,390 | 12,262,884 | 21.0% |
| Finance income | E5 | 47,420 | 53,838 | (11.9%) | 156,617 | 172,746 | (9.3%) |
| Finance expense | E5 | (98,742) | (99,074) | (0.3%) | (337,453) | (258,599) | 30.5% |
| Net finance expense | | (51,322) | (45,236) | 13.5% | (180,836) | (85,853) | 110.6% |
| | | | | | | | |
| Profit before tax | E5 | 5,149,907 | 4,127,627 | 24.8% | 14,655,554 | 12,177,031 | 20.4% |
| Tax expense | E6 | (1,367,917) | (944,055) | 44.9% | (4,016,391) | (2,962,114) | 35.6% |
| Profit after tax | | 3,781,990 | 3,183,572 | 18.8% | 10,639,163 | 9,214,917 | 15.5% |
| Non-controlling interests | | – | – | – | – | – | – |
| Profit for the period | | 3,781,990 | 3,183,572 | 18.8% | 10,639,163 | 9,214,917 | 15.5% |
| | | | | | | | |
| Statement of Comprehensive Income | | | | | | | |
| Profit for the period | | 3,781,990 | 3,183,572 | 18.8% | 10,639,163 | 9,214,917 | 15.5% |
| Other comprehensive income: | | | | | | | |
| <i>Item that is or may be reclassified subsequently to profit or loss:</i> | | | | | | | |
| Foreign currency translation differences from foreign operations | | 342,940 | (304,865) | (212.5%) | 1,022,195 | 94,251 | 984.5% |
| Total comprehensive income for the period | | 4,124,930 | 2,878,707 | 43.3% | 11,661,358 | 9,309,168 | 25.3% |
| | | | | | | | |
| Earnings per share: | E7 | | | | | | |
| Basic (SGD in cent) | | 2.72 | 2.29 | 18.8% | 7.65 | 6.63 | 15.4% |
| Diluted (SGD in cent) | | 2.72 | 2.29 | 18.8% | 7.65 | 6.63 | 15.4% |

B. CONDENSED INTERIM STATEMENTS OF FINANCIAL POSITION

| | Note | Group 31 Mar 26 S\$ | Group 30 Jun 25 S\$ | Company 31 Mar 26 S\$ | Company 30 Jun 25 S\$ |
|-------------------------------------|------|---------------------------|---------------------------|-----------------------------|-----------------------------|
| Non-current assets | | | | | |
| Property, plant and equipment | E9 | 17,003,408 | 18,723,133 | – | – |
| Right-of-use assets | | 2,843,305 | 2,023,633 | – | – |
| Subsidiaries | | – | – | 29,095,544 | 29,095,544 |
| Trade and other receivables | E10 | 559,110 | 390,038 | – | – |
| Deferred tax asset | | 13,949 | 13,636 | – | – |
| | | 20,419,772 | 21,150,440 | 29,095,544 | 29,095,544 |
| Current assets | | | | | |
| Inventories | | 4,511,422 | 3,135,468 | – | – |
| Trade and other receivables | E10 | 15,379,700 | 13,275,453 | 61,692 | 503,347 |
| Cash and cash equivalents | | 25,672,368 | 23,283,594 | 10,408,406 | 9,354,448 |
| | | 45,563,490 | 39,694,515 | 10,470,098 | 9,857,795 |
| | | | | | |
| Total assets | | 65,983,262 | 60,844,955 | 39,565,642 | 38,953,339 |
| Shareholders' equity | | | | | |
| Share capital | E11 | 14,782,931 | 14,782,931 | 14,782,931 | 14,782,931 |
| Reserves | | 37,700,025 | 34,430,260 | 23,835,624 | 23,276,494 |
| | | 52,482,956 | 49,213,191 | 38,618,555 | 38,059,425 |
| Non-current liabilities | | | | | |
| Deferred tax liabilities | | 1,541,245 | 1,434,528 | 564,618 | 357,938 |
| Provisions | E13 | 839,809 | 865,399 | – | – |
| Lease liabilities | | 1,418,145 | 923,763 | – | – |
| | | 3,799,199 | 3,223,690 | 564,618 | 357,938 |
| Current liabilities | | | | | |
| Trade and other payables | E12 | 6,331,711 | 5,791,767 | 377,026 | 527,525 |
| Lease liabilities | | 1,493,949 | 1,139,053 | – | – |
| Current tax payable | | 1,875,447 | 1,477,254 | 5,443 | 8,451 |
| | | 9,701,107 | 8,408,074 | 382,469 | 535,976 |
| Total liabilities | | 13,500,306 | 11,631,764 | 947,087 | 893,914 |
| Total equity and liabilities | | 65,983,262 | 60,844,955 | 39,565,642 | 38,953,339 |

C. CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY

| | Share Capital | Treasury Shares | Foreign Currency Translation Reserve | Accumulated remeasurement on retirement benefits | Statutory Reserve | Accumulated Profits | Total |
|--|-------------------|--------------------|---|---|----------------------|------------------------|-------------------|
| | S\$ | S\$ | S\$ | S\$ | S\$ | S\$ | S\$ |
| The Group | | | | | | | |
| As at 1 July 2024 | 14,782,931 | – | (2,096,610) | 33,553 | 1,263,008 | 32,088,665 | 46,071,547 |
| Total comprehensive income for the period: | | | | | | | |
| Profit for the period | – | – | – | – | – | 9,214,917 | 9,214,917 |
| Other comprehensive income: | | | | | | | |
| Foreign currency translation differences | – | – | 93,971 | 280 | – | – | 94,251 |
| Total comprehensive income for the period | – | – | 93,971 | 280 | – | 9,214,917 | 9,309,168 |
| Transactions with owners, recognised directly in equity | | | | | | | |
| Final dividend of 3.0 cents per share (one-tier tax exempt) in respect of previous financial year | – | – | – | – | – | (4,170,956) | (4,170,956) |
| Interim dividend of 3.0 cents per share (one-tier tax exempt) in respect of current financial year | – | – | – | – | – | (4,170,956) | (4,170,956) |
| Total transactions with owners | – | – | – | – | – | (8,341,912) | (8,341,912) |
| As at 31 March 2025 | 14,782,931 | – | (2,002,639) | 33,833 | 1,263,008 | 32,961,670 | 47,038,803 |
| | | | | | | | |
| As at 1 July 2025 | 14,782,931 | – | (3,007,355) | 32,384 | 1,263,008 | 36,142,223 | 49,213,191 |
| Total comprehensive income for the period: | | | | | | | |
| Profit for the period | – | – | – | – | – | 10,639,163 | 10,639,163 |
| Other comprehensive income: | | | | | | | |
| Foreign currency translation differences | – | – | 1,023,939 | (1,744) | – | – | 1,022,195 |
| Total comprehensive income for the period | – | – | 1,023,939 | (1,744) | – | 10,639,163 | 11,661,358 |
| Transactions with owners, recognised directly in equity | | | | | | | |
| Treasury shares acquired | – | (49,681) | – | – | – | – | (49,681) |
| Final dividend of 3.0 cents per share (one-tier tax exempt) in respect of previous financial year | – | – | – | – | – | (4,170,956) | (4,170,956) |
| Interim dividend of 3.0 cents per share (one-tier tax exempt) in respect of current financial year | – | – | – | – | – | (4,170,956) | (4,170,956) |
| Total transactions with owners | – | (49,681) | – | – | – | (8,341,912) | (8,391,593) |
| As at 31 March 2026 | 14,782,931 | (49,681) | (1,983,416) | 30,640 | 1,263,008 | 38,439,474 | 52,482,956 |

MICRO-MECHANICS (HOLDINGS) LTD

Condensed Interim Financial Statements for Third Quarter and 9 Months Ended 31 March 2026

| | Share Capital | Treasury Shares | Accumulated Profits | Total |
|--|-------------------|--------------------|------------------------|-------------------|
| | S\$ | S\$ | S\$ | S\$ |
| The Company | | | | |
| As at 1 July 2024 | 14,782,931 | – | 20,728,191 | 35,511,122 |
| Total comprehensive income for the period: | | | | |
| Profit for the period | – | – | 8,185,903 | 8,185,903 |
| Total comprehensive income for the period | – | – | 8,185,903 | 8,185,903 |
| Transactions with owners, recognised directly in equity | | | | |
| Final dividend of 3.0 cents per share (one-tier tax exempt) in respect of previous financial year | – | – | (4,170,956) | (4,170,956) |
| Interim dividend of 3.0 cents per share (one-tier tax exempt) in respect of current financial year | – | – | (4,170,956) | (4,170,956) |
| Total transactions with owners | – | – | (8,341,912) | (8,341,912) |
| As at 31 March 2025 | 14,782,931 | – | 20,572,182 | 35,355,113 |
| As at 1 July 2025 | 14,782,931 | – | 23,276,494 | 38,059,425 |
| Total comprehensive income for the period: | | | | |
| Profit for the period | – | – | 8,950,723 | 8,950,723 |
| Total comprehensive income for the period | – | – | 8,950,723 | 8,950,723 |
| Transactions with owners, recognised directly in equity | | | | |
| Treasury shares acquired | – | (49,681) | – | (49,681) |
| Final dividend of 3.0 cents per share (one-tier tax exempt) in respect of previous financial year | – | – | (4,170,956) | (4,170,956) |
| Interim dividend of 3.0 cents per share (one-tier tax exempt) in respect of current financial year | – | – | (4,170,956) | (4,170,956) |
| Total transactions with owners | – | (49,681) | (8,341,912) | (8,391,593) |
| As at 31 March 2026 | 14,782,931 | (49,681) | 23,885,305 | 38,618,555 |

D. CONDENSED INTERIM CONSOLIDATED STATEMENT OF CASHFLOW FOR THE THIRD QUARTER AND 9 MONTHS ENDED 31 MARCH 2026

| | GROUP | | | |
|--|---------------------------|---------------------------|---------------------------|---------------------------|
| | Q3 | | Year-to-date (9 months) | |
| | Jan to Mar 2026 S\$ | Jan to Mar 2025 S\$ | Jul to Mar 2026 S\$ | Jul to Mar 2025 S\$ |
| Cash flows from operating activities | | | | |
| Profit for the period | 3,781,990 | 3,183,572 | 10,639,163 | 9,214,917 |
| Adjustments for: | | | | |
| Depreciation of property, plant and equipment | 1,449,685 | 1,534,507 | 4,399,379 | 4,626,321 |
| Depreciation of investment property | – | 6 | – | 3,445 |
| Property, plant and equipment written off | 4,328 | 105 | 15,301 | 15,552 |
| Gain on disposal of property, plant and equipment | – | (1) | (3,999) | (2,214) |
| Doubtful debts written off | – | – | 2,698 | – |
| Interest income | (47,420) | (53,838) | (156,617) | (172,746) |
| Interest expense on lease liabilities | 43,814 | 21,323 | 123,170 | 68,823 |
| Retirement benefit cost | 8,620 | 9,677 | 26,743 | 28,493 |
| Unwind of discount on reinstatement costs | 5,183 | 4,906 | 15,337 | 14,518 |
| Inventories written off | 9,674 | 27,165 | 53,049 | 138,764 |
| Tax expense | 1,367,917 | 944,055 | 4,016,391 | 2,962,114 |
| | 6,623,791 | 5,671,477 | 19,130,615 | 16,897,987 |
| Changes in: | | | | |
| Inventories | (756,381) | (60,195) | (1,326,190) | 136,479 |
| Trade and other receivables | (1,352,349) | (637,493) | (1,865,077) | (462,616) |
| Trade and other payables | 14,829 | (215,002) | 410,422 | (458,025) |
| Cash generated from operations | 4,529,890 | 4,758,787 | 16,349,770 | 16,113,825 |
| Retirement benefits adjustment/(paid) | 369 | (166) | (41,131) | (40,148) |
| Income tax paid | (1,220,678) | (896,408) | (3,565,923) | (2,794,252) |
| Net cash from operating activities | 3,309,581 | 3,862,213 | 12,742,716 | 13,279,425 |
| Cash flows from investing activities | | | | |
| Purchase of property, plant and equipment | (463,135) | (235,568) | (1,262,301) | (1,205,166) |
| Proceeds from disposal of property, plant and equipment | – | 2 | 4,000 | 2,221 |
| Interest received | 49,694 | 46,341 | 157,312 | 165,109 |
| Net cash used in investing activities | (413,441) | (189,225) | (1,100,989) | (1,037,836) |
| Cash flows from financing activities | | | | |
| Interest paid | (43,814) | (21,323) | (123,170) | (68,823) |
| Payment of lease liabilities | (364,630) | (375,931) | (1,103,177) | (1,113,559) |
| Dividends paid | (4,170,956) | (4,170,956) | (8,341,912) | (8,341,912) |
| Treasury shares acquired | (49,681) | – | (49,681) | – |
| Net cash used in financing activities | (4,629,081) | (4,568,210) | (9,617,940) | (9,524,294) |
| Net (decrease)/ increase in cash and cash equivalents | (1,732,941) | (895,222) | 2,023,787 | 2,717,295 |
| Cash and cash equivalents at beginning of period | 27,081,545 | 20,069,790 | 23,132,344 | 16,409,971 |
| Effect of exchange rate fluctuations on cash held | 163,864 | (107,778) | 356,337 | (60,476) |
| Cash and cash equivalents at the end of period | 25,512,468 | 19,066,790 | 25,512,468 | 19,066,790 |

MICRO-MECHANICS (HOLDINGS) LTD

Condensed Interim Financial Statements for Third Quarter and 9 Months Ended 31 March 2026

Note:

(i) Cash and cash equivalent is derived from:

| | Group 31 Mar 26 S\$ | Group 31 Mar 25 S\$ |
|-------------------------------------|------------------------------------|------------------------------------|
| Cash and cash equivalent balances | 25,672,368 | 19,232,604 |
| Less: Pledged cash placed with bank | (159,900) | (165,814) |
| | 25,512,468 | 19,066,790 |

E. SELECTED NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

E1 Corporate information

Micro-Mechanics (Holdings) Ltd. (the Company) is incorporated and domiciled in Singapore and its shares are publicly traded on the Mainboard of the Singapore Exchange. These condensed interim statements show the consolidated financial results of the Company and its subsidiaries (the Group) for the third quarter and nine months ended 31 March 2026. The Group primarily manufactures precision consumable tools and parts used in critical processing applications for the semiconductor industry.

E2 Basis of preparation

These statements have been prepared according to SFRS(I) 1-34 Interim Financial Reporting issued by the Accounting Standards Council Singapore. The statements do not include all the information required for a complete set of financial statements. However, selected notes help explain events and transactions affecting the Group's financial position and performance since the last audited statements for the year ended 30 June 2025.

Other than the adoption of the amended standards in E2.2, there were no changes in accounting policies and methods of computation adopted in the statements for the current reporting period.

The condensed financial statements are prepared on the historical cost basis, except for certain financial instruments, which are stated at fair value. These statements are presented in Singapore dollars, the Company's functional currency.

E2.1 Use of estimates and judgements

The preparation of condensed financial statements in conformity with SFRS(I) requires management to make judgements, estimates and assumptions about the future, including climate-related risks and opportunities, that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised prospectively.

E2.2 Changes in accounting policies

New accounting standards and amendments

The Group has applied Amendments to SFRS(I) 1-21: Lack of Exchangeability for the first time for the annual period beginning 1 July 2025. The application of the amendments to accounting standards does not have a material financial effect on the financial statements of the Group and of the Company for the financial year ending 30 June 2026.

E3 Seasonal operations

Seasonal/cyclical factors did not significantly affect the Group's businesses during this period.

E4 Revenue

Group revenue reflects the sales of precision tools and parts and represents the value of goods invoiced to third parties.

Revenue by segment

| Segment | Group | | | | | | | | | |
|-------------------|-------------------|-------------|-------------------|-------------|--------------|-------------------|-------------|-------------------|-------------|--------------|
| | 3Q26 | | 3Q25 | | % change | 9M26 | | 9M25 | | % change |
| | S\$ | % | S\$ | % | | S\$ | % | S\$ | % | |
| Consumable tools | 14,399,791 | 77.6% | 11,912,964 | 74.6% | 20.9% | 43,020,933 | 79.8% | 37,367,190 | 77.1% | 15.1% |
| Wafer Fabrication | 4,151,115 | 22.4% | 4,045,747 | 25.4% | 2.6% | 10,904,112 | 20.2% | 11,128,002 | 22.9% | (2.0%) |
| Equipment Parts | | | | | | | | | | |
| Total | 18,550,906 | 100% | 15,958,711 | 100% | 16.2% | 53,925,045 | 100% | 48,495,192 | 100% | 11.2% |

E5 Profit before tax

The following items are included in the Group's profit before tax:

| | Q3 | | | Year-to-date (9 months) | | |
|---|------------------------|------------------------|----------|-------------------------|------------------------|----------|
| | Jan to Mar 2026 S\$ | Jan to Mar 2025 S\$ | Change | Jul to Mar 2026 S\$ | Jul to Mar 2025 S\$ | Change |
| Income: | | | | | | |
| Gain on disposal of property, plant and equipment | – | 1 | (100.0%) | 3,999 | 2,214 | 80.6% |
| Rental income | – | 56 | (100.0%) | – | 32,799 | (100.0%) |
| Government grant – Skill Redevelopment, Wage Credit and Capability Development Scheme | 3,118 | 11,653 | (73.2%) | 8,715 | 23,839 | (63.4%) |
| Others | 72,345 | 59,245 | 22.1% | 211,551 | 190,598 | 11.0% |
| Expenses: | | | | | | |
| Depreciation of property, plant and equipment | 1,072,442 | 1,173,409 | (8.6%) | 3,266,213 | 3,553,393 | (8.1%) |
| Depreciation of investment property | – | 6 | (100.0%) | – | 3,445 | (100.0%) |
| Depreciation of right-of-use assets | 377,243 | 361,098 | 4.5% | 1,133,166 | 1,072,928 | 5.6% |
| Inventories written off | 9,674 | 27,165 | (64.4%) | 53,049 | 138,764 | (61.8%) |
| Property, plant and equipment written off | 4,328 | 105 | n.m. | 15,301 | 15,552 | (1.6%) |
| Doubtful debts written off | – | – | – | 2,698 | – | n.m. |
| Finance income: | | | | | | |
| Interest income from banks and others | 47,420 | 53,838 | (11.9%) | 156,617 | 172,746 | (9.3%) |
| Finance expense: | | | | | | |
| Bank charges | 20,630 | 21,525 | (4.2%) | 67,236 | 69,351 | (3.0%) |
| Unwind of discount on restoration cost provision | 5,183 | 4,906 | 5.6% | 15,337 | 14,518 | 5.6% |
| Interest expense on lease liabilities | 43,814 | 21,323 | 105.5% | 123,170 | 68,823 | 79.0% |
| Foreign currency exchange losses, net | 29,115 | 51,320 | (43.3%) | 131,710 | 105,907 | 24.4% |

n.m. not meaningful

E6 Tax expense

| | Q3 | | Year-to-date (9 months) | |
|---|------------------------|------------------------|-------------------------|------------------------|
| | Jan to Mar 2026 S\$ | Jan to Mar 2025 S\$ | Jul to Mar 2026 S\$ | Jul to Mar 2025 S\$ |
| Tax charge | | | | |
| Current period | 1,250,542 | 925,203 | 3,728,577 | 2,865,477 |
| Changes in estimates related to prior years | 17,762 | (9,539) | 39,464 | (11,693) |
| | 1,268,304 | 915,664 | 3,768,041 | 2,853,784 |
| Deferred tax | | | | |
| Origination and reversal of temporary differences | 94,909 | 25,667 | 235,434 | 105,606 |
| Changes in estimates related to prior years | 4,704 | 2,724 | 12,916 | 2,724 |
| | 99,613 | 28,391 | 248,350 | 108,330 |
| Tax expense | 1,367,917 | 944,055 | 4,016,391 | 2,962,114 |

E7 Earnings per share

The calculation of the basic earnings per share is based on:

| | Group | | | |
|--|-------------|-------------|--------------------------------|-------------|
| | Q3 | | Year-to-date 9 months ended | |
| | 31 Mar 2026 | 31 Mar 2025 | 31 Mar 2026 | 31 Mar 2025 |
| Profit for the period | 3,781,990 | 3,183,572 | 10,639,163 | 9,214,917 |
| Weighted average number of ordinary shares (excluding treasury shares) in issue for calculation of basic and diluted earnings per share during the period ¹ | 139,030,131 | 139,031,881 | 139,031,306 | 139,031,881 |
| Basic earnings per share (cents) | 2.72 | 2.29 | 7.65 | 6.63 |

¹The weighted average number of ordinary shares outstanding during the period is the number of ordinary shares outstanding at the beginning of the period, adjusted by the number of ordinary shares bought back or issued during the period multiplied by a time-weighting factor.

There is no difference between the basic earnings per ordinary share and the diluted earnings per ordinary share, because there are no potentially dilutive ordinary shares at the end of either period.

E8 Net Asset Value

| | Group 31 Mar 26 | Group 30 Jun 25 | Company 31 Mar 26 | Company 30 Jun 25 |
|--|--------------------|--------------------|----------------------|----------------------|
| Net Asset Value per ordinary share (cents) | 37.76 | 35.40 | 27.78 | 27.37 |

The net asset value per ordinary share is calculated on net assets of S\$52.5 million (30 June 2025: S\$49.2 million) and 139,005,581 (30 June 2025: 139,031,881) shares in issue excluding treasury shares at the end of the current financial period.

E9 Property, plant and equipment

During the 9 months ended 31 March 2026, the Group acquired property, plant and equipment at an aggregate cost of S\$1,262,301 (31 March 2025: S\$989,797). The amount of assets disposed for the 9 months ended 31 March 2026 was S\$15,302 (31 March 2025: S\$15,558).

E10 Trade and other receivables

| | Group 31 Mar 26 S\$ | Group 30 Jun 25 S\$ | Company 31 Mar 26 S\$ | Company 30 Jun 25 S\$ |
|------------------------------------|---|---|---|---|
| Trade receivables | 14,138,427 | 12,454,636 | – | – |
| Other receivables | 16,605 | 29,057 | 3,832 | 23,477 |
| Deposits | 410,521 | 390,038 | – | – |
| Amount due from a subsidiary | – | – | – | 460,311 |
| Financial assets at amortised cost | 14,565,553 | 12,873,731 | 3,832 | 483,788 |
| Advances to suppliers | 314,663 | 32,974 | – | – |
| Prepayments | 941,976 | 681,414 | 57,860 | 19,559 |
| GST receivables | 116,138 | 72,937 | – | – |
| Forward exchange contracts | 480 | 4,435 | – | – |
| Trade and other receivables | 15,938,810 | 13,665,491 | 61,692 | 503,347 |
| Comprise of: | | | | |
| Non-current | 559,110 | 390,038 | – | – |
| Current | 15,379,700 | 13,275,453 | 61,692 | 503,347 |
| | 15,938,810 | 13,665,491 | 61,692 | 503,347 |

The Company provides customers with credit terms ranging between 30 and 90 days. The Group's business activities and credit terms did not change during the period.

There were no trade receivables classified under non-current assets as at 31 March 2026. The S\$559,110 (30 June 2025: S\$390,038) classified as non-current assets generally represented deposits for factory rental, utilities and advances to suppliers to buy equipment.

The aging profile of the Group's trade receivables and the Company's amount due from a subsidiary as at 31 March 2026 and 30 June 2025 were:

| | Group 31 Mar 26 S\$ | Group 30 Jun 25 S\$ | Company 31 Mar 26 S\$ | Company 30 Jun 25 S\$ |
|----------------------------|---|---|---|---|
| Current | 10,840,179 | 9,729,689 | – | – |
| Past due 1-30 days | 2,672,937 | 2,283,355 | – | – |
| Past due 31-60 days | 497,026 | 406,081 | – | – |
| Past due more than 60 days | 128,285 | 35,511 | – | 460,311 |
| | 14,138,427 | 12,454,636 | – | 460,311 |

During the 9 months ended 31 March 2026, the Group wrote off S\$2.7k (30 June 2025: Nil) in bad debts. The outstanding amounts over 60 days increased because of late customer buy-offs. Historically, the outstanding amount over 90 days has been minimal.

The Board has no immediate concerns on the recoverability of trade and other receivables as at 31 March 2026.

E11 Share Capital

| Group and Company | 31 March 2026 | | 30 June 2025 | |
|--|------------------|------------|------------------|------------|
| | Number of shares | S\$ | Number of shares | S\$ |
| Fully paid ordinary shares with no par value At 1 July and 31 March | 139,031,881 | 14,782,931 | 139,031,881 | 14,782,931 |

There was no movement in the issued and paid-up capital of the Company since 30 June 2025.

There were no outstanding convertibles as at 31 March 2026 (30 June 2025: Nil).

The Company held 26,300 treasury shares as at 31 March 2026 (30 June 2025: Nil). There was no sale, transfer, disposal, cancellation and use of treasury shares during the nine months ended 31 March 2026.

E12 Trade and other payables

| | Group 31 Mar 26 S\$ | Group 30 Jun 25 S\$ | Company 31 Mar 26 S\$ | Company 30 Jun 25 S\$ |
|------------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|
| Current | | | | |
| Trade payables | 1,547,594 | 797,405 | – | – |
| Other payables | 502,541 | 623,992 | 56,226 | 55,572 |
| Amount owing to a subsidiary | – | – | – | 878 |
| Accrued expenses | 4,150,063 | 4,252,881 | 320,800 | 471,075 |
| Advances from customers | 87,998 | 116,996 | – | – |
| Forward exchange contracts | 43,515 | 493 | – | – |
| | 6,331,711 | 5,791,767 | 377,026 | 527,525 |

E13 Provisions

| | Group 31 Mar 26 S\$ | Group 30 Jun 25 S\$ |
|---------------------|---------------------------|---------------------------|
| Non-current | | |
| Reinstatement costs | 380,369 | 365,032 |
| Retirement benefits | 459,440 | 500,367 |
| | 839,809 | 865,399 |

The Group has made a provision to reinstate the right-of-use assets to the original condition at end of the lease term. The provision is due within 1 to 3 years (30 June 2025: 1 to 2 years) and is classified as non-current liabilities.

E14 Borrowings

The Group does not have any bank borrowings as at 31 March 2026 and 30 June 2025.

E15 Financial assets and financial liabilities

Measurement of fair values

Some of the Group's accounting policies and disclosures require the measurement of fair values, for financial and non-financial assets and liabilities. In measuring the fair value of an asset or a liability, the Group uses observable market data as far as possible. Fair values are categorised into different levels, based on the inputs in the following valuation techniques:

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Accounting classifications and fair values

The carrying amounts and fair values of financial assets and financial liabilities are as follows. It does not include fair value information for financial assets and financial liabilities not measured at fair value as the carrying amount is a reasonable approximation of fair value.

| | Group | | Company | |
|---|----------------------|---------------------|----------------------|---------------------|
| | 31 March 2026 | 30 June 2025 | 31 March 2026 | 30 June 2025 |
| | \$ | \$ | \$ | \$ |
| Financial assets measured at amortised cost | | | | |
| Trade and other receivables ** | 14,565,553 | 12,873,731 | 3,832 | 483,788 |
| Cash and bank balances | 25,672,368 | 23,283,594 | 10,408,406 | 9,354,448 |
| | <u>40,237,921</u> | <u>36,157,325</u> | <u>10,412,238</u> | <u>9,838,236</u> |
| Financial assets measured at fair value | | | | |
| Forward exchange contracts – asset | 480 | 4,435 | – | – |
| Financial liabilities measured at amortised cost | | | | |
| Trade and other payables * | (3,013,748) | (2,440,200) | (377,026) | (527,525) |
| Financial liabilities measured at fair value | | | | |
| Forward exchange contracts – liability | (43,515) | (493) | – | – |

* Excluding advances from customers, payroll-related accruals, withholding tax payables and forward exchange contracts

** Excluding advances to suppliers, prepayments, GST receivables and forward exchange contracts.

Valuation techniques

The fair values of forward exchange contracts are based on financial institutions quotes. Similar contracts are traded in an active market and the quotes reflect the actual transactions in similar instruments. This instrument is categorised under Level 2 of the fair value hierarchy.

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E16 Segment reporting

The Group has three reportable segments (30 June 2025: three). These strategic business units are managed separately because of different marketing and management requirements. For each of the strategic business units, the Group's Executive Directors review internal management reports regularly.

The following describes the operations in each of the Group's reportable segments:

- Consumable tools – focus on the design and manufacturing of miniature consumable tools for the assembly and testing of semiconductors;
- Wafer fabrication equipment (“WFE”) parts – focus primarily on making parts for semiconductor wafer fabrication equipment and
- Corporate and others – pertaining to corporate functions and others.

Information regarding the results of each reportable segment is included below. Performance is measured on segment profit before tax, as included in the internal management reports.

Operating Segments

9MFY2026

| | Consumable tools S\$ | WFE parts S\$ | Corporate & Others S\$ | Total S\$ |
|----------------------------------|--------------------------------|-------------------------|--|---------------------|
| External revenue | 43,020,933 | 10,904,112 | – | 53,925,045 |
| Inter-segment revenue | 12,328 | 906 | (13,234) | – |
| Total revenue | <u>43,033,261</u> | <u>10,905,018</u> | <u>(13,234)</u> | <u>53,925,045</u> |
| Segment profit/(loss) before tax | 15,114,391 | 479,648 | (757,649) | 14,836,390 |
| Finance income | 38,028 | 70,980 | 47,609 | 156,617 |
| Finance expense | (239,861) | (76,502) | (21,090) | (337,453) |
| Tax expense | (3,633,355) | (4,497) | (378,539) | (4,016,391) |
| Profit/(loss) for the period | <u>11,279,203</u> | <u>469,629</u> | <u>(1,109,669)</u> | <u>10,639,163</u> |
| Segment assets | 43,004,729 | 12,505,279 | 10,473,254 | 65,983,262 |
| Segment liabilities | <u>10,292,403</u> | <u>2,260,816</u> | <u>947,087</u> | <u>13,500,306</u> |
| Other segment information: | | | | |
| Capital expenditure | 977,470 | 284,831 | – | 1,262,301 |
| Depreciation | 2,969,901 | 1,429,478 | – | 4,399,379 |
| Non-current assets | <u>15,898,135</u> | <u>4,521,637</u> | <u>–</u> | <u>20,419,772</u> |

9MFY2025

| | | | | |
|----------------------------------|-------------------|-------------------|------------------|-------------------|
| External revenue | 37,367,190 | 11,128,002 | – | 48,495,192 |
| Inter-segment revenue | 2,144 | 670 | (2,814) | – |
| Total revenue | <u>37,369,334</u> | <u>11,128,672</u> | <u>(2,814)</u> | <u>48,495,192</u> |
| Segment profit/(loss) before tax | 12,024,988 | 949,691 | (711,795) | 12,262,884 |
| Finance income | 42,070 | 58,405 | 72,271 | 172,746 |
| Finance expense | (216,084) | (33,737) | (8,778) | (258,599) |
| Tax expense | (2,742,525) | (453) | (219,136) | (2,962,114) |
| Profit/(loss) for the period | <u>9,108,449</u> | <u>973,906</u> | <u>(867,438)</u> | <u>9,214,917</u> |
| Segment assets | 38,755,559 | 11,439,914 | 6,354,843 | 56,550,316 |
| Segment liabilities | <u>7,783,207</u> | <u>1,009,622</u> | <u>718,684</u> | <u>9,511,513</u> |
| Other segment information: | | | | |
| Capital expenditure | 938,956 | 50,841 | – | 989,797 |
| Depreciation | 3,151,290 | 1,478,476 | – | 4,629,766 |
| Non-current assets | <u>16,570,039</u> | <u>4,847,868</u> | <u>–</u> | <u>21,417,907</u> |

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Geographical information

Revenue comes from customers in each geographical location. Segment non-current assets are based on the geographical location of the assets.

| | Group | |
|----------------------------|-------------------|------------------------|
| | 9MFY2026 | 9MFY2025 |
| | S\$ | S\$ |
| Revenue | | |
| Singapore | 4,508,464 | 4,382,048 |
| Malaysia | 9,685,057 | 9,062,798 ¹ |
| Philippines | 2,928,231 | 2,364,336 |
| People's Republic of China | 18,779,350 | 15,000,283 |
| Taiwan | 2,859,199 | 2,871,364 ¹ |
| United States of America | 11,225,963 | 10,790,789 |
| Others | 3,938,781 | 4,023,574 |
| | <u>53,925,045</u> | <u>48,495,192</u> |

¹ The misattribution between Malaysia and Taiwan has now been corrected.

| | Group | |
|----------------------------|-------------------|-------------------|
| | 31 Mar 26 | 31 Mar 25 |
| | S\$ | S\$ |
| Non-current assets | | |
| Singapore | 8,344,513 | 8,234,096 |
| Malaysia | 3,471,356 | 3,787,093 |
| Philippines | 1,088,399 | 1,543,362 |
| People's Republic of China | 2,993,867 | 3,005,488 |
| United States of America | 4,521,637 | 4,847,868 |
| | <u>20,419,772</u> | <u>21,417,907</u> |

Major customers

No customers (9MFY2025: 1) contribute more than 10% to Group revenue.

E17 Subsequent events

No subsequent events led to adjustments for this set of statements.

F. OTHER INFORMATION REQUIRE BY LISTING RULE APPENDIX 7.2

F1 Review

The condensed interim consolidated statement of financial position of Micro-Mechanics (Holdings) Ltd and its subsidiaries at 31 March 2026 and the related condensed interim consolidated profit or loss and other comprehensive income, condensed interim consolidated statement of changes in equity and condensed interim consolidated statement of cash flows for the period then ended and certain explanatory notes have not been audited or reviewed.

F1.1 Where the figures have been audited or reviewed, the auditors' report (including any qualifications or emphasis of a matter).

Not applicable.

F1.2 Where the latest financial statements are subject to an adverse opinion, qualified opinion or disclaimer of opinion:—

(a) Updates on the efforts taken to resolve each outstanding audit issue.

The audited financial statements for the year ended 30 June 2025 were not subjected to an adverse opinion, qualified opinion or disclaimer of opinion.

(b) Confirmation from the Board that the impact of all outstanding audit issues on the financial statements have been adequately disclosed.

Not applicable.

F2 Review of Group Performance

REVIEW OF PROFIT AND LOSS

Group Revenue

| REVENUE | | 1Q | 2Q | 3Q | 4Q | Full Year |
|----------|--------|---------------|---------------|---------------|---------------|---------------|
| | FY2026 | S\$16,715,346 | S\$18,658,793 | S\$18,550,906 | NA | NA |
| | FY2025 | S\$16,241,899 | S\$16,294,582 | S\$15,958,711 | S\$16,715,483 | S\$65,210,675 |
| % growth | 2.9% | 14.5% | 16.2% | NA | NA | |

Group revenue for the three months ended 31 March 2026 ("3QFY2026") increased 16.2% year-on-year ("yoy") to S\$18.6 million from S\$16.0 million for 3QFY2025. On a quarter-on-quarter ("qoq") basis, Group revenue decreased by 0.6% from S\$18.7 million in 2QFY2026.

For the nine months ended 31 March 2026 ("9MFY2026"), Group revenue grew 11.2% yoy to S\$53.9 million (9MFY2025: S\$48.5 million).

Revenue by segment

| Segment | Group | | | | | | | | | |
|-------------------|------------|-------|------------|-------|----------|------------|-------|------------|-------|----------|
| | 3QFY2026 | | 3QFY2025 | | % change | 9MFY2026 | | 9MFY2025 | | % change |
| | S\$ | % | S\$ | % | | S\$ | % | S\$ | % | |
| Consumable tools | 14,399,791 | 77.6% | 11,912,964 | 74.6% | 20.9% | 43,020,933 | 79.8% | 37,367,190 | 77.1% | 15.1% |
| Wafer Fabrication | 4,151,115 | 22.4% | 4,045,747 | 25.4% | 2.6% | 10,904,112 | 20.2% | 11,128,002 | 22.9% | (2.0%) |
| Equipment Parts | | | | | | | | | | |
| | 18,550,906 | 100% | 15,958,711 | 100% | 16.2% | 53,925,045 | 100% | 48,495,192 | 100% | 11.2% |

For 3QFY2026, sales from the consumable tools segment increased 20.9% yoy to S\$14.4 million. On a qoq basis, sales decreased by 3.2% from S\$14.9 million for 2QFY2026 due to lower industry production during the Lunar New Year.

Wafer Fabrication Equipment (“WFE”) sales grew 2.6% yoy and 9.8% qoq to S\$4.2 million for 3QFY2026, supported by higher bookings and continued recovery from material delays and shortages during 1QFY2026. The WFE segment primarily serves customers in the USA and Singapore.

For 9MFY2026, consumable tools sales grew 15.1% yoy to S\$43.0 million, while WFE segment sales decreased 2.0% yoy to S\$10.9 million.

Consumable tools remained the main business segment, accounting for 77.6% of revenue for 3QFY2026 and 79.8% for 9MFY2026.

By geographical segments, China remained the Group’s largest market, contributing 34.8% to Group revenue for 9MFY2026. Sales in China rose 25.2% yoy to S\$18.8 million for 9MFY2026.

Sales from the USA grew 4.0% yoy to S\$11.2 million for 9MFY2026, representing 20.8% of Group revenue.

In Malaysia, sales grew 6.9% yoy to S\$9.7 million for 9MFY2026, representing 18.0% of Group revenue, while sales in Singapore increased 2.9% yoy to S\$4.5 million, accounting for 8.4% of Group revenue.

Sales in the Philippines rose 23.9% yoy to S\$2.9 million for 9MFY2026, while sales in Taiwan remained flat at S\$2.9 million.

Gross Profit (GP) Margin

| Group GP Margin | | 1Q | 2Q | 3Q | 4Q | Full Year |
|--------------------|--------|-------|-------|-------|-------|-----------|
| | FY2026 | 51.5% | 51.1% | 51.6% | NA | NA |
| | FY2025 | 50.7% | 47.5% | 50.5% | 49.0% | 49.4% |

Gross profit for 3QFY2026 grew 18.9% yoy to S\$9.6 million. Gross profit margin improved to 51.6% for 3QFY2026 compared to 50.5% for 3QFY2025. Gross profit margin for 9MFY2026 rose to 51.4% from 49.5% in the prior corresponding period. The margin expansion was supported by the Group’s initiatives to strengthen customer engagement and enhance manufacturing processes.

Other income, Distribution Expenses, Administrative Expenses, Other Operating Expenses and Net Finance Expense

| <i>Other income, Distribution Expenses, Administrative Expenses, Other Operating Expenses and Net Finance Expense</i> | | 1Q | 2Q | 3Q | 4Q | Full Year |
|---|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|
| | FY2026 % of sales | S\$4,190,746 25.1% | S\$4,438,449 23.8% | S\$4,426,541 23.9% | NA | NA |
| | FY2025 % of sales | S\$4,080,841 25.1% | S\$3,836,686 23.5% | S\$3,928,044 24.6% | S\$4,020,162 24.1% | S\$15,865,733 24.3% |

For 3QFY2026, distribution expenses increased by 22.8% yoy to S\$917k, mainly due to higher sales incentives programme payouts and travelling expenses related to customer visits.

Administrative expenses increased 9.0% yoy to S\$2.6 million for 3QFY2026 primarily due to higher costs for legal and professional services, performance incentives, software subscriptions and increased spending to strengthen IT systems and cybersecurity.

Other operating expenses for 3QFY2026 increased 13.2% yoy to S\$980k, mainly due to higher headcount, increased training costs, and additional purchases of engineering fixtures.

Net finance expense was S\$51k for 3QFY2026 and S\$45k for 3QFY2025. This was mainly due to lower interest income for 3QFY2026.

In aggregate, the Group’s administrative, distribution, other operating expenses (net of other income) and net finance expense as a percentage of revenue lowered to 23.9% for 3QFY2026 as compared to 24.6% for 3QFY2025. The Group remains focused on disciplined cost management as a foundation for sustainable growth.

Profit before Tax and Net Profit

| | | 1Q | 2Q | 3Q | 4Q | Full Year |
|----------------------|----------|--------------|--------------|--------------|--------------|---------------|
| Net Profit after tax | FY2026 | S\$3,159,588 | S\$3,697,585 | S\$3,781,990 | NA | NA |
| | FY2025 | S\$3,076,977 | S\$2,954,368 | S\$3,183,572 | S\$3,180,551 | S\$12,395,468 |
| | % growth | 2.7% | 25.2% | 18.8% | NA | NA |

Group profit before tax increased 24.8% yoy to S\$5.1 million for 3QFY2026 from S\$4.1 million for 3QFY2025.

Income tax expense rose 44.9% yoy to S\$1.4 million for 3QFY2026, from S\$0.9 million for 3QFY2025. This increase was mainly due to improved profitability, as well as withholding tax incurred on dividends remitted from subsidiaries. The effective tax rate rose to 26.6% for 3QFY2026, compared to 22.9% in the prior year.

After deducting income tax expenses, net profit increased 18.8% yoy to S\$3.8 million for 3QFY2026, from S\$3.2 million for 3QFY2025. Net profit margin stood at 20.4% for 3QFY2026 as compared to 19.9% for 3QFY2025. Group earnings per share increased 18.8% yoy to 2.72 cents for 3QFY2026.

Other comprehensive income

Foreign currency translation differences resulted in a gain of S\$343k for 3QFY2026 (3QFY2025: loss of S\$305k). Appreciation of the Chinese yuan, US dollar and Malaysian ringgit against the Singapore dollar by 1.9%, 0.3% and 1.0% respectively, compared to the corresponding period in which these currencies depreciated against the Singapore dollar by 1.2%, 1.3%, and 0.6% respectively.

Foreign currency translation differences from foreign operations resulted in a gain of S\$1.0 million in 9MFY2026 (9MFY2025: gain of S\$94k). The variance was primarily attributable to the appreciation of the Malaysian ringgit, US dollar and Chinese yuan against the Singapore dollar by 5.7%, 1.2% and 4.7% respectively, compared to the corresponding period in which Malaysian ringgit appreciated against the Singapore dollar by 5.1% while Chinese yuan and US dollar depreciated against the Singapore dollar by 1.8% and 1.1% respectively.

Balance Sheet

The Group maintains a strong balance sheet. As at 31 March 2026, it had a balance sheet with total assets of S\$66.0 million, shareholders' equity of S\$52.5 million, cash and cash equivalents of S\$25.7 million and no bank borrowings.

Long Term Assets

As at 31 March 2026, non-current assets decreased to S\$20.4 million as compared to S\$21.2 million as at 30 June 2025.

Trade Receivables

| | | As at end of 1Q | As at end of 1H | As at end of 3Q | As at end of 2H |
|-------------------|-----------|-----------------|-----------------|-----------------|-----------------|
| Trade Receivables | FY2026 | S\$12,274,636 | S\$13,187,736 | S\$14,138,427 | NA |
| | ≥ 90 days | 0.2% | 0.09% | 0.2% | |
| | Write-off | – | 2,698 | – | |
| | FY2025 | S\$11,308,062 | S\$10,948,413 | S\$11,313,828 | S\$12,454,636 |
| | ≥ 90 days | 0.1% | 0.04% | 0.1% | 0.01% |
| | Write-off | – | – | – | – |

Trade receivables as at 31 March 2026 increased to S\$14.1 million from S\$12.5 million as at 30 June 2025, in line with higher revenue. Of this, S\$29k was outstanding for 90 days or more (30 June 2025: S\$2k). There were no bad debts written off during 3QFY2026 (3QFY2025: Nil). The Group closely monitors receivables to ensure timely collections.

Trade & Other Payables

As at 31 March 2026, trade payables totalled S\$1.5 million (30 June 2025: S\$0.8 million) with minimal amount outstanding for 30 days or more.

Non-trade payables and accrued expenses remained at approximately S\$0.5 million and S\$4.2 million as at 31 March 2026 (30 June 2025: S\$0.6 million and S\$4.3 million).

Long term liabilities

As at 31 March 2026, the deferred tax liabilities was \$1.5 million compared to \$1.4 million as at 30 June 2025.

Inventory

The Group manages inventory to avoid over-stocking and minimise write-offs. As at 31 March 2026, inventory stood at S\$4.5 million (30 June 2025: S\$3.1 million), representing 6.3% of annualised sales (30 June 2025: 4.8%). The increase was mainly due to higher material costs and longer lead times, which led the Group to build up inventory to support the fulfilment of confirmed backlog orders. Inventory write-offs in 3QFY2026 totalled S\$10k, compared to S\$27k in 3QFY2025.

Capital Expenditure

| | | 1Q | 2Q | 3Q | 4Q | Full Year |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Capital Expenditure | FY2026 | S\$345,972 | S\$453,194 | S\$463,135 | NA | NA |
| | % of sales | | | | | |
| | FY2025 | S\$609,773 | S\$167,959 | S\$212,065 | S\$232,912 | S\$1,222,709 |
| | % of sales | | | | | 1.9% |

Group capital expenditure for 3QFY2026 amounted to S\$463k, comprising S\$95k for new hardware and software, S\$286k for plant machinery and S\$72k for factory renovation. The Group expects higher investment in 2HFY2026 than 1HFY2026, primarily for equipment to enhance capabilities and improve efficiency.

Cash Flow Analysis

The Group generated net cash from operations of S\$3.3 million in 3QFY2026 (3QFY2025: S\$3.9 million). After deducting net cash used for investing activities of S\$413k and net cash used in financing activities of S\$4.6 million, the Group ended 3QFY2026 with cash and bank balances of S\$25.7 million. Of this, S\$160k represented pledged deposits.

F3. Where a forecast, or a prospect statement, has been previously disclosed to shareholders, any variance between it and the actual results.

No forecast or prospect statement had been issued for the current financial reporting period. There is no material variance from the Group's previous financial period commentary under Section F4.

F4. 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 reporting period and the next 12 months.

Sector performance and outlook

The global semiconductor industry recorded strong sales growth for 3QFY2026 amid strong AI, computing, and memory demand. According to the Semiconductor Industry Association ("SIA"), global sales increased 61.8% yoy to US\$88.8 billion in February 2026, reaching an all-time high.

In line with this trend and the Company's *Five-Star Factory Initiative*, the Group's revenue was up 16.2% yoy to S\$18.6 million, gross profit up 18.9% to S\$9.6 million, and profit before tax up 24.8% to S\$5.1 million for 3QFY2026. This growth contributed to the Group's strongest 9-month performance since 9MFY2022, as revenue for 9MFY2026 rose 11.2% yoy to S\$53.9 million, gross profit rose 15.4% to S\$27.7 million, and profit before tax rose 20.4% to S\$14.7 million.

The World Semiconductor Trade Statistics (“WSTS”) expects global sales to grow 25% to almost US\$1 trillion* in 2026. Entering 4QFY2026, the Group continues to see strong demand across its key markets. It is also closely monitoring the Middle East conflict and its implications for global macroeconomic conditions, supply chains, costs, and customer demand. Notwithstanding these factors, the Group remains focused on enabling customer success with improved lead times and on-time delivery.

**Note: Group revenue may not directly correlate with industry growth projections because the Group’s products are used in the equipment and processes to manufacture semiconductors.*

Business outlook and advancing the Five-Star Factory Initiative

From nano-level wafer fabrication to advanced packaging, semiconductor processing is increasingly complex. To support this trend, the Group’s customers need suppliers that are capable of not only greater accuracy and repeatability, but also the ability to meet cleanliness, trace-metals, process measurement and a host of other stringent requirements. At the same time, geopolitical issues are driving the chip industry to build more localised supply chains that include suppliers with identical capabilities in multiple locations. The Group believes there may only be a handful of suppliers capable of meeting these emerging and challenging requirements.

To that end, the Group’s goal is to become a *Next-Generation Supplier* where it is trusted globally for fast, flawless and scalable precision-machining, and valued for its technical contributions to the industry and commitment to people and process excellence.

The Group continues to focus on building excellence in areas that are fundamental to business performance. These include:

- **Customer Engagement and Support**: With five factories around the world, the Group’s aim is to provide customers with fast, effective and local support.
- **High Performance Teams**: The Group recognises that attracting, developing and retaining talent is critical to business success. At the Annual General Meeting in October 2025, shareholders approved the adoption of a Performance Share Plan, designed to reward high-performing employees with shares and reinforce the Company’s ownership culture. In 3QFY2026, the Group completed its first share buyback of 26.3k shares for S\$50k to reward key employees as part of its Performance Share Plan. The Group remains committed to investing in people as a driver of sustainable growth.
- **Workplace Efficiency and Safety**: The Group continues to work with each factory to improve the way workplaces are organised, become more productive, and remain clean, safe and environmentally responsible. Based on a comprehensive internal audit, all factories achieved a 4.5-star rating or better in the Group’s Five-Star 8S programme for 3QFY2026.
- **Operational Excellence**: Fast, flawless and cost-effective manufacturing comes from robust processes, data-based decision making and a focus on operational excellence. During 3QFY2026, the Group continued efforts to improve planning, streamline manufacturing and minimise inventory. As at 31 March 2026, inventory totalled S\$4.5 million (30 June 2025: S\$3.1 million) representing 6.3% of annualised sales (30 June 2025: 4.8%). Inventory written off for 3QFY2026 totalled S\$10k, compared to S\$27k for 3QFY2025. In addition, during 3QFY2026, the Group launched its cybersecurity initiative in Asia which includes cloud migration and enhanced security protocols.
- **Innovation Excellence**: Beyond enhancing day-to-day operations, the Group continues to promote fresh thinking, ingenuity and the adoption of new technologies to drive product and process improvements. The Group’s R&D team continues to develop new elastomers for advanced packaging applications. For WFE, the Group completed a year-long project to evaluate and purchase a new machine designed to improve machining quality and efficiency, with the first installation scheduled at its US plant in 1QFY2027. In addition, the Group successfully evaluated new physics-based programming technology that can improve material removal rates by 10–30%. Implementation of this programming method on long-cycle WFE parts is planned for 2HFY2026.

Practicing financial discipline and strong corporate governance

Building excellence over the long term is fundamental to creating a sustainable, future-ready business, and strong governance is essential to that goal. The Group views governance not as a compliance exercise, but as a framework that aligns its people, from the boardroom to the shop floor, around a shared purpose: creating and protecting value for all its stakeholders. At Micro-Mechanics, maximising profit or short-term shareholder returns is not the primary

objective. By prioritising customers and caring deeply for employees, the Group believes strong and sustainable financial performance will follow as a natural outcome.

The Group continues to manage capital responsibly and purposefully. As at 31 March 2026, the Group's balance sheet included cash and bank balances of S\$25.7 million and no bank borrowings. This strong net cash position allows the Group to pay consistent dividends, consider share buybacks and fund capital investments, research and development, organic growth and/or acquisitions.

In addition, the Group seeks to allocate capital strategically to growth areas, including product development for Advanced Packaging and equipment for WFE manufacturing. For 3QFY2026, the Group invested S\$463k in new hardware and software, plant machinery, and factory renovation. The Group expects capital expenditure of S\$2.0 million in 2HFY2026.

The Board is fully committed to enhancing long-term total shareholder returns. During 3QFY2026, the Group distributed an interim dividend of 3 cents per share totalling S\$4.2 million. Excluding share price appreciation, the Group's total dividend distribution since its Initial Public Offering in 2003 translates into a return of over 700% for shareholders who invested at this time.

F5. Dividend Information

(a) Current Financial Period Reported on

Any dividend recommended for the current financial period reported on?

Nil.

(b) Corresponding Period of the Immediate Preceding Financial Year

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

Nil.

(c) The date dividend is payable

Not applicable.

(d) Record date for dividend payment

Not applicable.

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

No dividend has been declared in the third quarter ended 31 March 2026 which is in line with the Group's usual practice to declare or recommend dividend in the second quarter and fourth quarter of each financial year since its IPO.

F6. Interested person transactions

The Group does not have a general mandate from shareholders for interested person transactions pursuant to Rule 920 of the Listing Manual of the Singapore Exchange Securities Trading Limited.

For the nine months ended 31 March 2026, the Group has made rental payment of US\$470,475 (31 March 2025: US\$421,029) and electrical services payment of US\$157,500 (31 March 2025: US\$157,500) to Sarcadia LLC, a controlling shareholder of the Company and a family company set up by Mr. Christopher Reid Borch, the Executive Chairman of the Company.

F7. Confirmation that the issuer has procured undertakings from all its directors and executive officers (in the format set out in Appendix 7.7) under Rule 720(1).

The Company hereby confirms that it has procured undertakings from all its directors and executive officers under Rule 720(1) of the Listing Manual.

F8. Disclosure of person occupying a managerial position who are related to a director, CEO or substantial shareholder

Not applicable.

F9. Negative confirmation pursuant to Rule 705(5). (Not required for announcement on full year results)

To the best of the Board of Directors' knowledge, nothing has come to their attention which may render the financial results of the Group and of the Company for the financial period ended 31 March 2026 to be false or misleading in any material aspect.

BY ORDER OF THE BOARD

Wendy Tan Wei Lee

Company Secretary

28 April 2026