Info-Tech Systems Ltd.
and its subsidiaries

(Company Registration Number: 200711480W)

Condensed Interim Financial Statements
For the six months ended 30 June 2026

Table of Contents **Page**

Condensed Interim Consolidated Statement of Comprehensive Income
For the six months ended 30 June 2026

	Note	6 months ended 30 June 2026 $'000	6 months ended 30 June 2025 $'000	Change %
Revenue	5	27,259	22,397	22
Cost of sales		(4,645)	(3,315)	40
Gross profit		22,614	19,082	19
Other income		1,250	129	869
Selling and distribution expenses		(4,700)	(3,982)	18
Administrative expenses		(5,475)	(4,470)	22
Research and development expenses		(2,162)	(2,097)	3
Other expenses		(340)	(2,385)	(86)
Operating profit		11,187	6,277	78
Finance income		281	99	184
Finance costs		(209)	(171)	22
Net finance income/(costs)		72	(72)	(200)
Profit before tax	6	11,259	6,205	81
Tax expense	7	(1,573)	(1,071)	47
Profit for the period		9,686	5,134	89
Other comprehensive income				
Items that are or may be reclassified subsequently to profit or loss:				
Foreign operations:				
- Currency translation differences		(22)	30	(173)
Total comprehensive income for the period attributable to the Owners of the Company		9,664	5,164	87
Earnings per share				
Basic earnings per share (cents)	8	3.75	1.99	
Diluted earnings per share (cents)	8	3.75	1.99	

Condensed Interim Statements of Financial Position
As at 30 June 2026

	Note	Group		Company	
		30 June 2026 $'000	**31 December 2025 $'000**	**30 June 2026 $'000**	**31 December 2025 $'000**
Assets					
Non-current assets					
Property, plant and equipment	11	5,993	5,040	3,485	2,257
Intangible assets	12	192	240	172	184
Investment in subsidiaries		–	–	197	197
Deferred tax assets		2,316	2,050	–	–
		8,501	7,330	3,854	2,638
Current assets					
Inventories		110	98	45	35
Trade and other receivables	13	2,439	9,220	8,026	15,961
Cash and cash equivalents	14	76,606	67,284	61,281	53,531
		79,155	76,602	69,352	69,527
Total assets		87,656	83,932	73,206	72,165
Equity					
Share capital	15	27,360	27,360	27,360	27,360
Retained earnings		17,173	12,518	19,056	15,726
Translation reserve		(14)	8	–	–
Equity attributable to the owners of the Company		44,519	39,886	46,416	43,086
Liabilities					
Non-current liabilities					
Contract liabilities	5	2,714	2,455	547	414
Lease liabilities		3,382	2,808	1,734	829
Provision for reinstatement costs		232	184	185	184
Deferred tax liabilities		123	121	121	121
		6,451	5,568	2,587	1,548
Current liabilities					
Trade and other payables	16	4,182	7,443	2,752	6,010
Contract liabilities	5	27,700	26,512	17,634	17,630
Lease liabilities		1,683	1,185	1,023	570
Current tax liabilities		3,121	3,338	2,794	3,321
		36,686	38,478	24,203	27,531
Total liabilities		43,137	44,046	26,790	29,079
Total equity and liabilities		87,656	83,932	73,206	72,165

Condensed Interim Statements of Changes in Equity
For the six months ended 30 June 2026

	Note	Share capital $'000	Retained earnings $'000	Translation reserve $'000	Total equity $'000
Group					
At 1 January 2025		100	3,997	(115)	3,982
Total comprehensive income for the period					
Profit for the period		–	5,134	–	5,134
Other comprehensive income					
Foreign operations:					
- Currency translation differences		–	–	30	30
Total comprehensive income for the period		–	5,134	30	5,164
Transactions with owners, recognised directly in equity					
Dividends declared	9	–	(2,500)	–	(2,500)
Total transactions with owners		–	(2,500)	–	(2,500)
At 30 June 2025		100	6,631	(85)	6,646
At 1 January 2026		27,360	12,518	8	39,886
Total comprehensive income for the period					
Profit for the period		–	9,686	–	9,686
Other comprehensive income					
Foreign operations:					
- Currency translation differences		–	–	(22)	(22)
Total comprehensive income for the period		–	9,686	(22)	9,664
Transactions with owners, recognised directly in equity					
Dividends declared	9	–	(5,031)	–	(5,031)
Total transactions with owners		–	(5,031)	–	(5,031)
At 30 June 2026		27,360	17,173	(14)	44,519

Condensed Interim Statements of Changes in Equity
For the six months ended 30 June 2026

	Note	Share capital $'000	Retained earnings $'000	Total equity $'000
Company				
At 1 January 2025		100	8,194	8,294
Total comprehensive income for the period				
Profit for the period		–	5,013	5,013
Total comprehensive income for the period		–	5,013	5,013
Transactions with owners, recognised directly in equity				
Dividends declared	9	–	(2,500)	(2,500)
Total transactions with owners		–	(2,500)	(2,500)
At 30 June 2025		100	10,707	10,807
At 1 January 2026		27,360	15,726	43,086
Total comprehensive income for the period				
Profit for the period		–	8,361	8,361
Total comprehensive income for the period		–	8,361	8,361
Transactions with owners, recognised directly in equity				
Dividends declared	9	–	(5,031)	(5,031)
Total transactions with owners		–	(5,031)	(5,031)
At 30 June 2026		27,360	19,056	46,416

Condensed Interim Consolidated Statement of Cash Flows
For the six months ended 30 June 2026

	Group	
	6 months ended 30 June 2026 $'000	**6 months ended 30 June 2025 $'000**
Cash flows from operating activities		
Profit before tax	11,259	6,205
Adjustments for:		
Depreciation of property, plant and equipment	1,246	988
Amortisation of intangible assets	95	86
Loss on property, plant and equipment written off	–	63
Gain on derecognition of lease	–	(21)
Reversal of impairment loss on trade receivables	(160)	(162)
Bad debts written off	63	33
Interest income	(281)	(99)
Interest on lease liabilities	118	99
Unwinding of discount on provision for reinstatement costs	4	1
	12,344	7,193
Changes in:		
Inventories	(12)	(46)
Trade and other receivables	6,871	(7)
Trade and other payables	(3,276)	(427)
Contract liabilities	1,482	1,405
Cash generated from operations	17,409	8,118
Tax paid	(2,064)	(1,734)
Net cash generated from operating activities	15,345	6,384
Cash flows from investing activities		
Purchase of property, plant and equipment	(247)	(213)
Purchase of intangible assets	(15)	(11)
Capitalisation of development costs	(32)	(42)
Receipt of interest income	281	99
Net cash used in investing activities	(13)	(167)
Cash flows from financing activities		
Payment of lease liabilities	(832)	(654)
Interest paid	(118)	(99)
Dividends paid	(5,031)	(1,312)
Net cash used in financing activities	(5,981)	(2,065)
Net increase in cash and cash equivalents	9,351	4,152
Cash and cash equivalents at 1 January	67,284	29,715
Effect of exchange rates fluctuations on cash and cash equivalents	(29)	(203)
Cash and cash equivalents at 30 June	76,606	33,664

Condensed Interim Consolidated Statement of Cash Flows (cont'd)
For the six months ended 30 June 2026

Significant non-cash transactions

There were the following non-cash transactions:

For the six months ended 30 June 2026 ("1H FY2026")

- Acquisition of property, plant and equipment with an aggregate cost of $2,267,000 of which $2,020,000 relates to recognition of right-of-use assets.

For the six months ended 30 June 2025 ("1H FY2025")

- Of the $2,500,000 dividend declared by the Company, $1,188,000 was set-off against the loans to shareholders.

- Acquisition of property, plant and equipment with an aggregate cost of $1,164,000 of which $951,000 relates to recognition of right-of-use assets.

Notes to the condensed consolidated interim financial statements

1 Domicile and activities

Info-Tech Systems Ltd. (the "Company") is incorporated and domiciled in Singapore with its registered office and principal place of business at 80 Bendemeer Road, #01-08, Singapore 339949.

The condensed consolidated interim financial statements of the Group as at and for the six months ended 30 June 2026 comprise the Company and its subsidiaries (together referred to as the "Group" and individually as "Group entities").

The principal activities of the Company and its subsidiaries include the sale of cloud-based human resource management software ("HRMS"), accounting software and customer relationship management software ("CRM"), provision of related services and training, the distribution of electronic security systems, job portal management, and software development and maintenance.

2 Basis of preparation

These condensed consolidated interim financial statements for the six months ended 30 June 2026 have been prepared in accordance with SFRS(I) 1-34 *Interim Financial Reporting* issued by the Accounting Standards Council Singapore. The condensed consolidated interim financial statements do not include all of 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 annual financial statements for the year ended 31 December 2025.

The condensed consolidated interim financial statements are presented in Singapore dollar which is the Company's functional currency. All financial information has been rounded to the nearest thousand, unless otherwise stated.

These interim financial statements were authorised for issue by the Company's board of directors on 7 August 2026.

2.1 New and amended standards adopted by the Group

A number of new accounting standards and amendments to accounting 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 those standards.

2.2 Use of estimates and judgements

The preparation of the financial statements in conformity with SFRS(I) requires management to make judgements, estimates and assumptions that affect the application of the Group's 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 and are consistent with the Group's risk management where appropriate. Revisions to accounting estimates are recognised prospectively.

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 described in the Group's consolidated financial statements as at and for the year ended 31 December 2025.

3 Seasonal operations

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

4 Segment information

The Group has two reportable geographical segments, representing its operations in Singapore and Malaysia, which are managed separately due to the different geographical locations. The senior management (the chief operating decision maker) reviews internal management reports for each division at least quarterly. The following summary describes the operations in each of the Group's reportable segments includes:

- Singapore – Sale of cloud-based HRMS, accounting and CRM software, provision of related services and training, the distribution of electronic security systems, and job portal management.
- Malaysia – Sale of cloud-based HRMS, accounting and CRM software, provision of related services, the distribution of electronic security systems, and job portal management.

Other operations include the sales of HRMS and accounting software in Hong Kong and India. None of these segments meets any of the quantitative thresholds for determining reportable segments for the six months ended 30 June 2026.

Information regarding the results of each reportable segment is included below. Performance is measured based on segment profit/(loss) before tax, as included in the internal management reports that are reviewed by the senior management, which comprises the Executive Chairman, Chief Executive Officer, Chief Operating Officer and Chief Financial Officer of the Company. Segment profit/(loss) is used to measure performance as management believes that such information is the most relevant in evaluating the results of certain segments relative to other entities that operate within these industries.

4.1 Information about reportable segments

	Singapore $'000	Malaysia $'000	Others $'000	Total $'000
Six months ended 30 June 2026				
External revenue	19,313	6,129	1,817	27,259
Inter-segment revenue	2,341	–	2,151	4,492
Segment profit/(loss) before tax	10,033	2,372	(1,146)	11,259
Reportable segment assets^	66,607	14,267	4,466	85,340
Reportable segment liabilities*	23,989	11,404	4,500	39,893

	Singapore $'000	Malaysia $'000	Others $'000	Total $'000
Six months ended 30 June 2025				
External revenue	15,925	4,864	1,608	22,397
Inter-segment revenue	1,867	–	2,163	4,030
Segment profit/(loss) before tax	6,176	1,524	(1,495)	6,205
Reportable segment assets^	23,317	10,850	6,618	40,785
Reportable segment liabilities*	20,478	9,148	4,378	34,004

^ *Exclude deferred tax assets*
* *Exclude deferred tax liabilities and current tax liabilities*

5 Revenue

	Group	
	6 months ended 30 June 2026 $'000	6 months ended 30 June 2025 $'000
Subscription revenue	21,184	18,998
Services revenue	4,926	2,285
Hardware revenue	1,149	1,114
	27,259	22,397

Disaggregation of revenue from contracts with customers

In the following table, the Group's revenue from contracts with customers is disaggregated by major products and service lines and timing of revenue recognition. The table also includes a reconciliation of the disaggregated revenue with the Group's reportable segments.

	Reportable segments			
	Singapore $'000	Malaysia $'000	Others $'000	Total $'000
6 months ended 30 June 2026				
Major product or service line				
Subscription revenue	13,867	5,644	1,673	21,184
Services revenue	4,685	166	75	4,926
Hardware revenue	761	319	69	1,149
	19,313	6,129	1,817	27,259
Timing of revenue recognition				
Products and services transferred at a point in time	726	360	55	1,141
Products and services transferred over time	18,587	5,769	1,762	26,118
	19,313	6,129	1,817	27,259

	Reportable segments			
	Singapore $'000	**Malaysia $'000**	**Others $'000**	**Total $'000**
6 months ended 30 June 2025				
Major product or service line				
Subscription revenue	13,068	4,455	1,475	18,998
Services revenue	2,123	133	29	2,285
Hardware revenue	734	276	104	1,114
	15,925	4,864	1,608	22,397
Timing of revenue recognition				
Products and services transferred at a point in time	916	329	103	1,348
Products and services transferred over time	15,009	4,535	1,505	21,049
	15,925	4,864	1,608	22,397

Contract balances

The following table provides information about receivables and contract liabilities from contracts with customers.

	Group		Company	
	30 June 2026 $'000	**31 December 2025 $'000**	**30 June 2026 $'000**	**31 December 2025 $'000**
Trade receivables (net)	986	7,892	2,197	9,694
Contract liabilities (current)	(27,700)	(26,512)	(17,634)	(17,630)
Contract liabilities (non-current)	(2,714)	(2,455)	(547)	(414)

Contract liabilities primarily relate to advance consideration received from customers for subscription and repair and maintenance revenue.

Significant changes in contract liabilities balances during the period/year are as follows:

	Group	
	30 June 2026 $'000	**31 December 2025 $'000**
Revenue recognised that was included in the contract liability balances at the beginning of the period/year	19,072	23,458
Increases due to cash received and trade receivables, excluding amounts recognised as revenue during the period/year	(20,521)	(26,860)

Transaction price allocated to the remaining performance obligations

The following table includes the subscription revenue expected to be recognised in the future related to performance obligations that are unsatisfied (or partially satisfied) at the reporting date.

	Within 1 year $'000	1 to 2 years $'000	3 years and beyond $'000	Total $'000
Group				
30 June 2026				
Subscription revenue	26,133	1,867	828	28,828
31 December 2025				
Subscription revenue	25,149	1,640	677	27,466

6 Profit before tax

The following items have been included in arriving at profit before tax:

	Group 6 months ended 30 June 2026 $'000	6 months ended 30 June 2025 $'000
Cost of sales:		
Amortisation of intangible assets	95	86
Depreciation of property, plant and equipment	315	–
Hosting expenses	676	428
Employee benefits expenses	3,246	2,648
Others	313	153
	4,645	3,315
Professional fee expenses	325	143
Listing expenses	30	2,014
Advertising expenses	1,542	1,200
Bad debts written off	63	33
Depreciation of property, plant and equipment	931	988
Government grants income	(1,017)	(28)
Subscriptions expenses	185	194
Gain on derecognition of lease	–	(21)
Loss on property, plant and equipment written off	–	63
Reversal of impairment loss on trade receivables	(160)	(162)
Employee benefits expenses*	11,476	9,859

* Include employee benefits expenses recognised in cost of sales of $3,246,000 (30 June 2025: $2,648,000).

During the six months ended 30 June 2026, inventories of $158,000 (30 June 2025: $151,000) were recognised as an expense during the period and included in the cost of sales.

7 Tax expense

	Group	
	6 months ended 30 June 2026 $'000	6 months ended 30 June 2025 $'000
Current tax expense		
Current period	1,825	1,218
Under provision in respect of prior period	–	1
	1,825	1,219
Deferred tax expense		
Current period	(252)	(148)
Total tax expense	1,573	1,071

8 Earnings per share

The calculation of basic earnings per share at 30 June 2026 and 30 June 2025 was based on the consolidated profit attributable to owners of the Company for the respective periods, divided by the number of ordinary shares.

For comparative purposes, the basic earnings per share have been computed based on the share capital assuming the share split and issuance of new shares had been effected (see Note 15).

There were no potential dilutive shares for the six months ended 30 June 2026 and 30 June 2025. As such, the diluted earnings per share are the same as basic earnings per share.

	6 months ended 30 June 2026	6 months ended 30 June 2025
Number of ordinary shares ('000)	258,000	258,000
Profits attributable to ordinary shareholders ($'000)	9,686	5,134
Basic and diluted earnings per share (cents)	3.75	1.99

9 Dividend

The following exempt (one-tier) dividends were declared by the Company:

	6 months ended 30 June 2026 $'000	6 months ended 30 June 2025 $'000
Declared by the Company to owners of the Company		
1.95 cents (2025: $25) per ordinary share	5,031	2,500

On 24 February 2026, a final tax-exempt (one-tier) dividend of $5,031,000 was proposed based on 258,000,000 ordinary shares on record at that time, and was subsequently approved by shareholders at the Annual General Meeting held on 24 April 2026.

On 10 April 2025, an interim tax-exempt (one-tier) dividend of $2,500,000 was declared based on 100,000 ordinary shares on record at that time, prior to the Company's share split on 30 May 2025 (see Note 15).

The dividend per share presented above reflects the actual number of shares entitled to the dividend at the time of declaration.

10 Net asset value

	Group		Company	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
Net asset value per ordinary share (cents)	17.26	15.46	17.99	16.70

For comparative purposes, the net asset value per ordinary share have been computed based on the share capital assuming the share split had been effected (see Note 15).

11 Property, plant and equipment

During the six months ended 30 June 2026, the Group acquired assets amounting to $2,267,000 (30 June 2025: $1,164,000) and disposed of assets amounting to $1,866,000 (30 June 2025: $919,000).

12 Intangible assets

During the six months ended 30 June 2026, the Group capitalised development costs amounting to $32,000 (30 June 2025: $42,000) and acquired software amounting to $15,000 (30 June 2025: $11,000).

13 Trade and other receivables

	Group		Company	
	30 June 2026 $'000	**31 December 2025 $'000**	**30 June 2026 $'000**	**31 December 2025 $'000**
Trade receivables	1,023	8,089	587	7,913
Amount due from subsidiaries (trade)	–	–	1,610	1,929
	1,023	8,089	2,197	9,842
Less: Impairment losses	(37)	(197)	–	(148)
	986	7,892	2,197	9,694
Deposits	662	670	300	323
Other receivables	316	311	276	246
Amount due from subsidiaries (non-trade)	–	–	4,985	5,440
	1,964	8,873	7,758	15,703
Prepayments	475	347	268	258
	2,439	9,220	8,026	15,961

14 Cash and cash equivalents

	Group		Company	
	30 June 2026 $'000	**31 December 2025 $'000**	**30 June 2026 $'000**	**31 December 2025 $'000**
Cash at banks and in hand	68,515	67,194	53,260	53,510
Fixed deposits	8,091	90	8,021	21
	76,606	67,284	61,281	53,531

Fixed deposits of the Group include $91,000 pledged as security to obtain credit card facilities (30 June 2025: $65,000).

15 Share capital

	Group and Company			
	30 June 2026		31 December 2025	
	Number of shares '000	Amount $'000	Number of shares '000	Amount $'000
Issued and fully paid ordinary shares				
At the beginning of the period/year	258,000	27,360	100	100
Share split	–	–	224,900	–
Issued for Initial Public Offering ('IPO")	–	–	33,000	28,710
Share issuance expenses for IPO	–	–	–	(1,450)
At the end of the period/year	258,000	27,360	258,000	27,360

On 30 May 2025, the Company effected a share split pursuant to which each ordinary share was subdivided into 2,250 ordinary shares. As a result, the number of issued and fully paid-up ordinary shares of the Company changed from 100,000 ordinary shares to 225,000,000 ordinary shares, while the total share capital amount remained unchanged at $100,000.

Additionally, the Company issued 33,000,000 new ordinary shares at an issue price of $0.87 per shares for a cash consideration of $28,710,000 in connection with the listing on the Singapore Stock Exchange on 4 July 2025. Share issuance expenses of $1,450,000 and $2,930,000 has been recognised as a deduction from equity and other expenses respectively.

The Company did not hold any treasury shares as at 30 June 2026 and 31 December 2025.

The Company's subsidiaries do not hold any shares in the Company as at 30 June 2026 and 31 December 2025.

16 Trade and other payables

	Group		Company	
	30 June 2026 $'000	31 December 2025 $'000	30 June 2026 $'000	31 December 2025 $'000
Trade payables	413	897	175	747
Net GST payable	932	1,482	846	1,332
Accruals	2,221	4,366	1,524	3,704
Provision for unutilised leave	7	8	–	–
Withholding tax payable	98	142	98	142
Other payables	511	548	109	85
	4,182	7,443	2,752	6,010

17 Related parties

There are no material related party transactions apart from those disclosed elsewhere in the financial statements.

18 Subsequent events

There are no known subsequent events which would have led to the adjustments to this set of condensed consolidated financial statements.

Other Information Required by Listing Rule
Appendix 7.2

1 Review

The condensed consolidated statement of financial position of Info-Tech Systems Ltd. and its subsidiaries as at 30 June 2026 and the related condensed consolidated statement of comprehensive income, condensed consolidated statement of changes in equity and condensed consolidated statement of cash flows for the six-month period then ended and certain explanatory notes have not been audited or reviewed.

2 Review of performance of the Group

Review of the Group's comprehensive income

For 1H FY2026, the Group recorded revenue of $27.3 million, representing a 22% increase from $22.4 million in 1H FY2025. Subscription revenue increased by $2.2 million, or 12%, to $21.2 million. Services revenue increased by $2.6 million, or 116%, to $4.9 million, driven by strong demand for AI-related training programmes delivered through Info-Tech Academy. Hardware revenue remained stable at $1.2 million.

Cost of sales increased 40%, mainly due to depreciation of right-of-use assets arising from new leased premises for Academy training, as well as higher headcount in line with the growth of the Group's subscription and services businesses.

Other income increased to $1.3 million, mainly attributable to a one-off Enterprise Singapore GEMS grant of $1.0 million received in January 2026.

Other expenses declined 86%, as 1H FY2025 included one-off listing-related expenses of approximately $2.0 million and Malaysia office relocation costs of $0.1 million, which did not recur in the current period.

As a result, the Group's profit after tax increased 89% to $9.7 million from $5.1 million. Excluding the one-off GEMS grant in 1H FY2026 and the one-off listing and relocation expenses in 1H FY2025, the Group's adjusted profit after tax increased 20% to $8.7 million (1H FY2025: $7.2 million), reflecting continued growth in the Group's underlying recurring SaaS business.

Review of the Group's financial position

As of 30 June 2026, the Group maintained a healthy financial position, with cash and cash equivalents of $76.6 million (31 December 2025: $67.3 million), no borrowings and a positive working capital of $42.5 million (31 December 2025: $38.1 million).

Review of the Group's cash flows

For 1H FY2026, the Group generated net cash from operating activities of $15.3 million, reflecting higher operating profit and favourable working capital movements from the collection of trade receivables, after income tax payments of $2.1 million. Net cash used in investing activities was marginal, while net cash used in financing activities of $6.0 million mainly comprised dividend and lease payments. Overall, cash and cash equivalents increased to $76.6 million as at 30 June 2026.

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

The Group had issued a profit guidance announcement on 14th July 2026. There is no material variance between the profit guidance previously announced and the Group's actual results for 1H FY2026.

4 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

Demand for integrated cloud-based business software continues to grow across the region, supported by ongoing digitalisation among SMEs and increasing enterprise adoption of artificial intelligence. In Singapore, initiatives announced under Budget 2026, including the enhanced SkillsFuture Enterprise Credit and complimentary access to premium AI tools for eligible SkillsFuture participants, are expected to further support demand for AI-related programmes.

The Group expects its growth in 2H FY2026 to be supported by the continued expansion of its recurring SaaS business through strong customer growth and retention, maintenance renewals and increasing adoption of its HRMS, Accounting and CRM solutions. Growth is also expected to be driven by the ongoing enhancement of AI-powered capabilities across its software platform, as well as increasing cross-selling opportunities across its HRMS, Accounting, CRM and Info-Tech Academy offerings.

5 Dividend information

(a) Current Financial Period Reported On

Any dividend recommended for the current financial period reported on?
Yes.

Name of dividend	Interim
Dividend type	Cash
Dividend rate	1.68 cents per ordinary share
Tax rate	One-tier tax exempt
Total payable amount	$4,343,000 *(represents 45% of the Group's 1H FY2026 NPAT and 50% of its adjusted NPAT)*

(b) Corresponding Period of the Immediate Preceding Financial Year

Any dividend declared for the corresponding period of the immediate preceding financial year?
Yes.

Name of dividend	Interim
Dividend type	Cash
Dividend rate	1.55 cents per ordinary share
Tax rate	One-tier tax exempt
Total payable amount	$3,999,000 *(represents 78% of the Group's 1H FY2025 NPAT and 55% of its adjusted NPAT)*

(c) The date the dividend is payable

1 September 2026

(d) Books Closure Date

21 August 2026

6 Interested person transactions

The Group has not obtained a general mandate from shareholders of the Company for Interested Person Transactions.

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

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

8 Use of IPO Proceeds

Pursuant to the Listing of the Company, the Company received gross proceeds of $28.7 million ("IPO Gross Proceeds"). As at the date of this announcement, the IPO Gross Proceeds have been utilised as follows:

	Amount allocated (as disclosed in the Prospectus)	**Amount utilised as at the date of this announcement**	**Balance as at the date of this announcement**
	$ in millions	**$ in millions**	**$ in millions**
Enhance sales and marketing activities for each of our existing markets and product lines	7.0	2.1	4.9
Research and development of new product lines and associated promotional activities	7.0	0.2	6.8
Expansion into new markets and capital to fund potential acquisitions	4.7	0.1	4.6
General corporate and working capital purposes	4.7	0.7	4.0
Payment of underwriting fees and offering expenses	5.3	4.8	0.5
	28.7	7.9	20.8

BY ORDER OF THE BOARD

Cho Form Po
Company Secretary
7 August 2026

CONFIRMATION BY THE BOARD
(*pursuant to Rule 705(5) of the SGX-ST Listing Manual)*

On behalf of the Board, we, the undersigned, hereby confirm to the best of our knowledge that in respect of the Group's unaudited financial results for the **Half-Year ended 30 June 2026** ("**1H FY2026 Results**"), nothing has come to the attention of the Board of Directors of the Company which may render the **1H FY2026 Results** to be false or misleading in any material aspect pursuant to Rule 705(5) of the Listing Manual of the Singapore Exchange Securities Trading Limited.

On behalf of the Board of Directors

Lee Kim Heng Peter Executive Chairman	Setin Subramanian Dilip Babu Executive Director and Chief Executive Officer

Singapore
7 August 2026