

A. Condensed Interim Consolidated Statement of Profit or Loss and Other Comprehensive Income

	Note	Group					Change + / (-) %
		6 months ended		Change + / (-) %	12 months ended		
		31 Dec 25 S\$'000	31 Dec 24 S\$'000		31 Dec 25 S\$'000	31 Dec 24 S\$'000	
Revenue		31,196	29,877	4.4	61,500	61,640	(0.2)
Cost of sales		(22,359)	(21,994)	1.7	(43,570)	(44,677)	(2.5)
<b>Gross profit</b>		<b>8,837</b>	<b>7,883</b>	<b>12.1</b>	<b>17,930</b>	<b>16,963</b>	<b>5.7</b>
Other income	6	618	343	80.2	1,009	774	30.4
Expenses:-	6						
- Distribution and marketing		(2,884)	(2,437)	18.3	(7,431)	(6,812)	9.1
- Administrative		(3,525)	(3,971)	(11.2)	(6,100)	(6,583)	(7.3)
- Net finance income		223	288	(22.6)	414	494	(16.2)
- Others		(1,572)	(1,137)	38.3	(2,178)	(1,626)	33.9
		(7,758)	(7,257)	6.9	(15,295)	(14,527)	5.3
<b>Profit before income tax</b>	6	<b>1,697</b>	<b>969</b>	<b>75.1</b>	<b>3,644</b>	<b>3,210</b>	<b>13.5</b>
Income tax expense	7	(422)	(506)	(16.6)	(925)	(1,010)	(8.4)
<b>Profit for the financial period/year</b>		<b>1,275</b>	<b>463</b>	<b>175.4</b>	<b>2,719</b>	<b>2,200</b>	<b>23.6</b>
<b>Other comprehensive income</b>							
<i>Items that are or may reclassified subsequent to profit or loss:</i>							
Exchange difference on translation of foreign operations net of tax		(71)	(264)		(391)	305	
<b>Other comprehensive income for the financial period, net of tax</b>		<b>(71)</b>	<b>(264)</b>		<b>(391)</b>	<b>305</b>	
<b>Total comprehensive income for the financial period/year, representing total comprehensive income attributable to owners of the Company</b>		<b>1,204</b>	<b>199</b>		<b>2,328</b>	<b>2,505</b>	
<b>Profit attributable to:-</b>							
Owners of the Company		1,538	326		2,779	2,632	
Non-controlling interests		(334)	(127)		(451)	(127)	
		1,204	199		2,328	2,505	
<b>Total comprehensive income attributable to:</b>							
Owners of the Company		1,538	326		2,779	2,632	
Non-controlling interests		(334)	(127)		(451)	(127)	
		1,204	199		2,328	2,505	
<b>Earnings per share for profit for the period/year attributable to</b>							
Basic (SGD in cent)		3.60	1.31		7.67	6.20	
Diluted (SGD in cent)		3.60	1.31		7.67	6.20	

**Brook Crompton Holdings Ltd.**

**Unaudited Full Year Financial Statement And Dividend Announcement For The Financial Year Ended 31 December 2025**

**B. Condensed Interim Statements of Financial Position**

	Note	Group 31 Dec 2025 S\$'000	Group 31 Dec 2024 S\$'000	Company 31 Dec 2025 S\$'000	Company 31 Dec 2024 S\$'000
<b>ASSETS</b>					
<b>Current assets</b>					
Cash and cash equivalents		23,496	22,494	2,175	2,309
Trade and other receivables		14,343	16,292	10,656	9,250
Prepayments		381	764	4	4
Inventories		29,291	25,970	-	-
<b>Total current assets</b>		<b>67,511</b>	<b>65,520</b>	<b>12,835</b>	<b>11,563</b>
<b>Non-current assets</b>					
Subsidiaries		-	-	19,137	19,137
Other receivables		-	-	2,550	2,550
Property, plant and equipment	9	8,233	5,092	217	302
Intangible assets		39	21	4	7
<b>Total non-current assets</b>		<b>8,272</b>	<b>5,113</b>	<b>21,908</b>	<b>21,996</b>
<b>Total assets</b>		<b>75,783</b>	<b>70,633</b>	<b>34,743</b>	<b>33,559</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Trade and other payables		22,077	19,559	570	519
Income tax payables		1,016	770	5	7
Provision for warranty		112	50	-	-
Lease liabilities		1,173	827	85	81
<b>Total current liabilities</b>		<b>24,378</b>	<b>21,206</b>	<b>660</b>	<b>607</b>
<b>Non-current liabilities</b>					
Deferred tax liabilities		19	22	-	-
Lease liabilities		2,505	2,143	144	229
<b>Total non-current liabilities</b>		<b>2,524</b>	<b>2,165</b>	<b>144</b>	<b>229</b>
<b>Total liabilities</b>		<b>26,902</b>	<b>23,371</b>	<b>804</b>	<b>836</b>
<b>NET ASSETS</b>		<b>48,881</b>	<b>47,262</b>	<b>33,939</b>	<b>32,723</b>
<b>EQUITY</b>					
<b>Capital and reserves attributable to Company's equity holders</b>					
Share capital	10	149,642	149,642	149,642	149,642
Accumulated losses		(117,758)	(120,219)	(134,353)	(135,569)
Other reserves		15,125	15,516	18,650	18,650
<b>Equity, attributable to owner of parent</b>		<b>47,009</b>	<b>44,939</b>	<b>33,939</b>	<b>32,723</b>
Non-controlling interests		1,872	2,323	-	-
<b>Total equity</b>		<b>48,881</b>	<b>47,262</b>	<b>33,939</b>	<b>32,723</b>

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C. Condensed Interim Statements of Changes in Equity

	Share Capital S\$'000	Non- controlling interests S\$'000	Capital Reserve S\$'000	Foreign Currency Translation Reserve S\$'000	Accumulated losses S\$'000	Total S\$'000
<b><u>The Group</u></b>						
<b>Balance at 1 January 2025</b>	149,642	2,323	18,650	(3,134)	(120,219)	47,262
Profit for the financial year	-	(451)	-	-	3,170	2,719
Dividend paid	-	-	-	-	(709)	(709)
<b>Other comprehensive income</b>						
Retirement benefits plan remeasurement	-	-	-	-	-	-
Exchange differences on translation of foreign operations	-	-	-	(391)	-	(391)
<b>Balance at 31 December 2025</b>	<b>149,642</b>	<b>1,872</b>	<b>18,650</b>	<b>(3,525)</b>	<b>(117,758)</b>	<b>48,881</b>
<b>Balance at 1 January 2024</b>	149,642	-	18,650	(3,439)	(121,837)	43,016
Profit for the financial year	-	(127)	-	-	2,327	2,200
Dividend paid	-	-	-	-	(709)	(709)
Capital contribution on a subsidiary	-	2,450	-	-	-	2,450
<b>Other comprehensive income</b>						
Retirement benefits plan remeasurement	-	-	-	-	-	-
Exchange differences on translation of foreign operations	-	-	-	305	-	305
<b>Balance at 31 December 2024</b>	<b>149,642</b>	<b>2,323</b>	<b>18,650</b>	<b>(3,134)</b>	<b>(120,219)</b>	<b>47,262</b>

	Share Capital S\$'000	Capital Reserve S\$'000	Accumulated losses S\$'000	Total S\$'000
<b><u>The Company</u></b>				
<b>Balance at 1 January 2025</b>	149,642	18,650	(135,569)	32,723
Total comprehensive income for the financial year	-	-	1,925	1,925
Dividend paid	-	-	(709)	(709)
<b>Balance at 31 December 2025</b>	<b>149,642</b>	<b>18,650</b>	<b>(134,353)</b>	<b>33,939</b>
<b>Balance at 1 January 2024</b>	149,642	18,650	(136,695)	31,597
Total comprehensive income for the financial year	-	-	1,835	1,835
Dividend paid	-	-	(709)	(709)
<b>Balance at 31 December 2024</b>	<b>149,642</b>	<b>18,650</b>	<b>(135,569)</b>	<b>32,723</b>

**Brook Crompton Holdings Ltd.**

**Unaudited Full Year Financial Statement And Dividend Announcement For The Financial Year Ended 31 December 2025**

**D. Condensed Interim Consolidated Statement of Cash Flows**

	<b>The Group</b>	
	<b>12 months ended 31 Dec 25 S\$'000</b>	12 months ended 31-Dec-24 S\$'000
<b>Cash flows from operating activities</b>		
Profit for the financial year	2,719	2,200
Adjustments for:		
Income tax expense	925	1,010
Depreciation and amortisation	1,418	1,122
Gain on disposal of property, plant and equipment	1	-
Interest expenses	141	120
Interest income	(556)	(614)
Impairment on inventories	387	291
Write off of inventories	226	(660)
Write off of trade receivables	3	-
Impairment on trade receivables	8	12
Reversal of impairment on third party trade receivables	(9)	(21)
Reversal of provision for warranty	(135)	227
Net foreign exchange gain	(342)	(88)
Operating profit before working capital changes	<u>4,786</u>	<u>3,599</u>
Changes in operating assets and liabilities		
Inventories	(3,515)	(619)
Trade and other receivables	1,969	637
Prepayments	201	(103)
Trade and other payables	2,410	1,767
Provision for warranty	201	(124)
Retirement benefit contribution received	-	322
Cash generated from operations	<u>6,052</u>	<u>5,479</u>
Income tax paid	(688)	(1,515)
<b>Net cash generated from operating activities</b>	<u>5,364</u>	<u>3,964</u>
<b>Cash flows from investing activities</b>		
Acquisition of property, plant and equipment	(2,880)	(679)
Acquisition of intangible assets	(24)	-
Proceed on disposal of property, plant and equipment	81	-
Interest received	556	614
<b>Net cash generated used in investing activities</b>	<u>(2,267)</u>	<u>(65)</u>
<b>Cash flows from financing activities</b>		
Capital contribution by Non-Controlling Interest	-	2,450
Repayment of obligations under leases	(1,204)	(1,123)
Dividends paid	(709)	(709)
Interest paid	(141)	(120)
<b>Net cash (used in)/from financing activities</b>	<u>(2,054)</u>	<u>498</u>
<b>Net increase in cash and cash equivalents</b>	<u>1,043</u>	<u>4,397</u>
<b>Beginning of financial year</b>	<u>22,494</u>	<u>17,938</u>
Effects of exchange rate changes on cash and cash equivalents	(41)	159
<b>End of financial year</b>	<u>23,496</u>	<u>22,494</u>

## **E. Notes to the Condensed Interim Consolidated Financial Statements**

### **1. Corporate information**

Brook Crompton Holdings Ltd ("the Company") is incorporated and domiciled in Singapore and whose shares are publicly traded on the Mainboard of the Singapore Exchange. These condensed interim consolidated financial statements as at and for the six months period and full year ended 31 December 2025 comprise the Company and its subsidiaries (collectively, the Group). The address of its registered office and principal place of business is 19 Keppel Road, #08-01 Jit Poh Building, Singapore 089058.

The principal activities of the Company are those of investment holding and provision of management services to its subsidiaries. The principal activities of the subsidiaries are distribution of electric motors.

The immediate holding company is ATB Austria Antriebstechnik AG ("ATB"), incorporated in Austria. The ultimate holding company is Wolong Holding Group Co., Ltd. ("Wolong Holding"), incorporated in the People's Republic of China. The ultimate controlling party is Chen Jiancheng.

### **2. Basis of Preparation**

The condensed interim financial statements for the year ended 31 December 2025 have been prepared in accordance with SFRS(I) 1-34 Interim Financial Reporting issued by the Accounting Standards Council Singapore. The condensed interim financial statements do not include all the information required for a complete set of financial statements. However, selected explanatory notes are included to explain the 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 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, except for the adoption of new and amended standards as set out in Note 2.1.

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

#### **2.1. New and amended standards adopted by the Group**

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.

#### **2.2. Use of judgements and estimates**

In preparing the condensed interim financial statements, 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 consolidated financial statements as at and for the year ended 31 December 2025.

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.

Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the following notes:

- Measurement of impairment of subsidiary
- Income tax amounts
- Assessment of allowance on inventories
- Assessment of expected credit loss allowance on trade receivables

### 3. Seasonal operations

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

### 4. Segment and revenue information

The Group's primary business is in the distribution of electric motors. Management manages and monitors the business from a geographical segment perspective. The following are the three main geographical segments for the Group:

- United Kingdom & Continental Europe
- North America
- Asia Pacific

These operating segments are reported in a manner consistent with internal reporting provided to Group's CEO, who is responsible for allocating resources and assessing performance of the operating segments.

#### 4.1. Reportable segments

	<b>United Kingdom &amp; Continental Europe</b>	<b>North America</b>	<b>Asia Pacific</b>	<b>Corporate</b>	<b>Total</b>
	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000
<b>6 months period from 1 July 2025 to 31 December 2025</b>					
<u>Revenue</u>					
Total segment revenue	15,212	11,637	5,300	-	32,149
Inter-segment revenue	(1)	(589)	(363)	-	(953)
Revenue from external parties	15,211	11,048	4,937	-	31,196
<u>Other income</u>					
Administrative fee income	190	-	-	-	190
Management fee income	-	-	-	163	163
License fee income	137	-	-	-	137
Rental income	15	-	-	-	15
Miscellaneous income	59	51	2	1	113
Total other income	401	51	2	164	618
<b>Total revenue and other income</b>	<b>15,612</b>	<b>11,099</b>	<b>4,939</b>	<b>164</b>	<b>31,814</b>
Segment results	1,175	1,995	(269)	(245)	2,656
Interest income	161	67	49	23	300
Interest expense	(20)	(9)	(42)	(5)	(76)
Depreciation and amortisation	(343)	(111)	(210)	(43)	(707)
Gain on disposal of property, plant and equipment	-	1	-	-	1
Write off of trade receivables	-	(3)	-	-	(3)
Impairment on trade receivables	(8)	-	-	-	(8)
Reversal impairment on trade receivables	9	-	-	-	9
Write back of inventories	(11)	(215)	-	-	(226)
Impairment on inventories	(124)	1	(126)	-	(249)
Profit before taxation	839	1,726	(598)	(270)	1,697
Taxation	(127)	(249)	(36)	(10)	(422)
<b>Earnings for the interim period</b>	<b>712</b>	<b>1,477</b>	<b>(634)</b>	<b>(280)</b>	<b>1,275</b>

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**4.1. Reportable segments (Continued)**

	<b>United Kingdom &amp; Continental Europe</b>	<b>North America</b>	<b>Asia Pacific</b>	<b>Corporate</b>	<b>Total</b>
	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000
<b>6 months period from 1 July 2024 to 31 December 2024</b>					
<u>Revenue</u>					
Total segment revenue	13,256	11,462	6,240	-	30,958
Inter-segment revenue	(25)	(1,056)	-	-	(1,081)
Revenue from external parties	13,231	10,406	6,240	-	29,877
<u>Other income</u>					
Administrative fee income	33	-	-	-	33
Management fee income	-	-	-	166	166
License fee income	137	-	-	-	137
Rental income	-	-	-	-	-
Miscellaneous income	-	13	(8)	2	7
Total other income	170	13	(8)	168	343
<b>Total revenue and other income</b>	<b>13,401</b>	<b>10,419</b>	<b>6,232</b>	<b>168</b>	<b>30,220</b>
Segment results	467	863	(72)	(674)	584
Interest income	202	67	25	43	337
Interest expense	(26)	(14)	(2)	(8)	(50)
Depreciation and amortisation	(350)	(129)	(16)	(43)	(539)
Reversal impairment on trade receivables	-	5	1	-	6
Impairment on trade receivables	(8)	(5)	-	-	(13)
Write back of inventories	654	6	-	-	660
Impairment on inventories	(61)	45	-	-	(16)
Profit before taxation	878	837	(64)	(682)	969
Taxation	(360)	(163)	60	(43)	(506)
<b>Earnings for the interim period</b>	<b>518</b>	<b>674</b>	<b>(4)</b>	<b>(725)</b>	<b>463</b>

	<b>United Kingdom &amp; Continental Europe</b>	<b>North America</b>	<b>Asia Pacific</b>	<b>Corporate</b>	<b>Total</b>
	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000
<b>12 months period from 1 January 2025 to 31 December 2025</b>					
<u>Revenue</u>					
Total segment revenue	29,414	24,995	9,237	-	63,646
Inter-segment revenue	(28)	(1,755)	(363)	-	(2,146)
Revenue from external parties	29,386	23,240	8,874	-	61,500
<u>Other income</u>					
Administrative fee income	190	-	-	-	190
Management fee income	-	-	-	325	325
License fee income	286	-	-	-	286
Rental income	33	-	-	-	33
Miscellaneous income	92	59	20	4	175
Total other income	601	59	20	329	1,009

4.1. Reportable segments (Continued)

	United Kingdom & Continental Europe	North America	Asia Pacific	Corporate	Total
	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000
<b>Total revenue and other income</b>	<b>29,987</b>	<b>23,299</b>	<b>8,894</b>	<b>329</b>	<b>62,509</b>
Segment results	2,588	3,830	(141)	(1,014)	5,263
Interest income	338	98	81	38	555
Interest expense	(43)	(20)	(64)	(14)	(141)
Depreciation and amortisation	(677)	(237)	(418)	(87)	(1,419)
Gain on disposal of property, plant and equipment	-	1	-	-	1
Written off trade receivables	-	(3)	-	-	(3)
Impairment on trade receivables	(8)	-	-	-	(8)
Reversal impairment on trade receivables	9	-	-	-	9
Write back of inventories	(11)	(215)	-	-	(226)
Impairment on inventories	(233)	(28)	(126)	-	(387)
Profit before taxation	1,963	3,426	(668)	(1,077)	3,644
Taxation	(404)	(475)	(36)	(10)	(925)
<b>Earnings for the financial year</b>	<b>1,558</b>	<b>2,951</b>	<b>(704)</b>	<b>(1,087)</b>	<b>2,719</b>
<b>Segment assets</b>	<b>32,029</b>	<b>28,647</b>	<b>11,308</b>	<b>3,799</b>	<b>75,783</b>
Deferred income tax assets	-	-	-	-	-
<b>Total assets per statement of financial position</b>	<b>32,029</b>	<b>28,647</b>	<b>11,308</b>	<b>3,799</b>	<b>75,783</b>
<b>Expenditures for segment non-current assets</b>					
- Additions to property, plant and equipments	134	82	2,663	1	2,880
- Additions to intangible assets	-	-	24	-	24
<b>Segment liabilities</b>	<b>12,099</b>	<b>9,482</b>	<b>3,657</b>	<b>629</b>	<b>25,867</b>
Current income tax liabilities	783	189	39	5	1,016
Deferred tax liabilities	18	-	1	-	19
<b>Total liabilities per statement of financial position</b>	<b>12,900</b>	<b>9,671</b>	<b>3,697</b>	<b>634</b>	<b>26,902</b>

	United Kingdom & Continental Europe	North America	Asia Pacific	Corporate	Total
	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000
<b>12 months period from 1 January 2024 to 31 December 2024</b>					
<u>Revenue</u>					
Total segment revenue	29,374	23,805	11,414	-	64,593
Inter-segment revenue	(365)	(2,588)	-	-	(2,953)
Revenue from external parties	29,009	21,217	11,414	-	61,640
<u>Other income</u>					
Administrative fee income	68	-	-	-	68
Management fee income	-	-	-	338	338
License fee income	293	-	-	-	293
Rental income	45	-	-	-	45
Miscellaneous income	7	19	-	4	30
	413	19	-	342	774

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	United Kingdom & Continental Europe	North America	Asia Pacific	Corporate	Total
4.1 Reportable segments (Continued)	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000
<b>Total revenue and other income</b>	<b>29,422</b>	<b>21,236</b>	<b>11,414</b>	<b>342</b>	<b>62,414</b>
Segment results	2,237	2,062	328	(1,166)	3,461
Interest income	423	87	25	79	614
Interest expense	(70)	(27)	(5)	(18)	(120)
Depreciation and amortisation	(703)	(252)	(80)	(87)	(1,122)
Reversal impairment on trade receivables	20	-	1	-	21
Impairment on trade receivables	(8)	(5)	-	-	(13)
Write back of inventories	654	6	-	-	660
Impairment on inventories	(206)	(85)	-	-	(291)
Profit before taxation	2,347	1,786	269	(1,192)	3,210
Taxation	(660)	(308)	-	(43)	(1,010)
<b>Earnings for the financial year</b>	<b>1,687</b>	<b>1,478</b>	<b>269</b>	<b>(1,235)</b>	<b>2,200</b>
<b>Segment assets</b>	28,585	26,927	10,536	4,585	70,633
Deferred income tax assets	-	-	-	-	-
<b>Total assets per statement of financial position</b>	<b>28,585</b>	<b>26,927</b>	<b>10,536</b>	<b>4,585</b>	<b>70,633</b>
<b>Expenditures for segment non-current assets</b>					
- Additions to property, plant and equipments	96	482	99	2	679
<b>Segment liabilities</b>	8,387	10,848	2,623	722	22,580
Current income tax liabilities	760	-	3	7	770
Deferred tax liabilities	18	-	3	-	21
<b>Total liabilities per statement of financial position</b>	<b>9,165</b>	<b>10,848</b>	<b>2,629</b>	<b>729</b>	<b>23,371</b>

**Brook Crompton Holdings Ltd.**

**Unaudited Full Year Financial Statement And Dividend Announcement For The Financial Year Ended 31 December 2025**

**4.2. Disaggregation of Revenue**

	<b>Group</b>			
	<b>6 months from 1 Jul 2025 to 31 Dec 2025</b>			
	<b>United Kingdom &amp; Continental Europe</b>	<b>North America</b>	<b>Asia Pacific</b>	<b>Total</b>
	S\$'000	S\$'000	S\$'000	S\$'000
<u>Types of goods:</u>				
Electric motors	15,211	11,048	4,937	31,196
<u>Timing of transfer of goods:</u>				
Point in time	15,211	11,048	4,937	31,196

	<b>Group</b>			
	<b>6 months from 1 Jul 2024 to 31 Dec 2024</b>			
	<b>United Kingdom &amp; Continental Europe</b>	<b>North America</b>	<b>Asia Pacific</b>	<b>Total</b>
	S\$'000	S\$'000	S\$'000	S\$'000
<u>Types of goods:</u>				
Electric motors	13,231	10,406	6,240	29,877
<u>Timing of transfer of goods:</u>				
Point in time	13,231	10,406	6,240	29,877

	<b>Group</b>			
	<b>12 months period from 1 January 2025 to 31 December 2025</b>			
	<b>United Kingdom &amp; Continental Europe</b>	<b>North America</b>	<b>Asia Pacific</b>	<b>Total</b>
	S\$'000	S\$'000	S\$'000	S\$'000
<u>Types of goods:</u>				
Electric motors	29,386	23,240	8,874	61,500
<u>Timing of transfer of goods:</u>				
Point in time	29,386	23,240	8,874	61,500

4.2. Disaggregation of Revenue (Continued)

	12 months period from 1 January 2024 to 31 December 2024			
	United Kingdom & Continental Europe S\$'000	North America S\$'000	Asia Pacific S\$'000	Total S\$'000
<u>Types of goods:</u> Electric motors	29,009	21,217	11,414	61,640
<u>Timing of transfer of goods:</u> Point in time	29,009	21,217	11,414	61,640

5. Financial assets and financial liabilities

Set out below is an overview of the financial assets and financial liabilities of the Group as at 31 December 2025 and 31 December 2024:

	The Group		The Company	
	31 Dec 2025 S\$'000	31 Dec 2024 S\$'000	31 Dec 2025 S\$'000	31 Dec 2024 S\$'000
<b>Financial Assets</b>				
Trade and other receivables	14,343	16,292	10,656	9,250
Cash and cash equivalents	23,496	22,494	2,175	2,309
<b>Financial assets at amortised costs</b>	<b>37,839</b>	<b>38,786</b>	<b>12,831</b>	<b>11,559</b>
<b>Financial Liabilities</b>				
Trade and other payables	(22,077)	(19,559)	(570)	(519)
Finance lease liabilities	(3,678)	(2,970)	(229)	(310)
<b>Financial liabilities at amortised costs</b>	<b>(25,755)</b>	<b>(22,529)</b>	<b>(799)</b>	<b>(829)</b>

Estimation of fair value

Fair value, which is determined for disclosure purposes, is calculated based on the present value of future principal and interest cash flows, discounted at the market rate of interest at the reporting dates.

The fair values of financial assets and financial liabilities with a maturity of less than one year (including trade and other receivables, cash and cash equivalents, and trade and other payables) are assumed to approximate their carrying amounts because of the short period to maturity.

The fair value of non-current finance lease liabilities approximates to its carrying amount as at financial year.

**Brook Crompton Holdings Ltd.**

**Unaudited Full Year Financial Statement And Dividend Announcement For The Financial Year Ended 31 December 2025**

**6. Profit before taxation**

**6.1. Significant items**

	<b>Group</b>			
	<b>6 months ended</b>		<b>12 months ended</b>	
	<b>31-Dec-25</b>	<b>31-Dec-24</b>	<b>31-Dec-25</b>	<b>31-Dec-24</b>
	S\$'000	S\$'000	S\$'000	S\$'000
<b>(i) Other Income</b>				
Administrative fee income	190	34	190	69
Management fee income	163	166	325	338
License fee income	137	137	286	293
Rental income	15	-	33	45
Miscellaneous income	113	6	175	29
	<u>618</u>	<u>343</u>	<u>1,009</u>	<u>774</u>
<b>(ii) Net finance income</b>				
Finance lease expenses	76	50	141	120
Finance income on placement of fixed deposits	(299)	(338)	(555)	(614)
Net finance income	<u>(223)</u>	<u>(288)</u>	<u>(414)</u>	<u>(494)</u>
<b>(iii) Expenses</b>				
Depreciation of property, plant and equipment	706	539	1,418	1,123
Reversal on impairment on trade receivables	(12)	(6)	(9)	(21)
Impairment on trade receivables	11	12	11	12
Inventories written off/(back)	226	(660)	226	(660)
Impairment on inventories	250	33	387	291
Foreign exchange (gain)/loss, net	(384)	655	(408)	591

**6.2. Related party transactions**

There are no material related party transactions apart from those disclosed in F - Other information required under Rule Appendix 7.2, Item 6 Interested Persons Transactions.

**7. Taxation**

The Group calculates the period income tax expense using the tax rate that would be applicable to the expected total annual earnings. The major components of income tax expense in the condensed interim consolidated statement of profit or loss are:

	<b>Group</b>			
	<b>6 months ended</b>		<b>12 months ended</b>	
	<b>31-Dec-25</b>	<b>31-Dec-24</b>	<b>31-Dec-25</b>	<b>31-Dec-24</b>
	S\$'000	S\$'000	S\$'000	S\$'000
Current income tax expense	425	1,463	928	959
Deferred income tax expense relating to origination and reversal of temporary differences	(3)	51	(3)	51
	<u>422</u>	<u>1,514</u>	<u>925</u>	<u>1,010</u>

**8. Net Asset Value**

	<b>Group</b>		<b>Company</b>	
	<b>31 Dec</b>	<b>31 Dec</b>	<b>31 Dec</b>	<b>31 Dec</b>
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
	SGD in cents	SGD in cents	SGD in cents	SGD in cents
<b>Net asset value per ordinary share</b>	<u>137.9</u>	<u>121.3</u>	<u>95.7</u>	<u>89.1</u>

**Brook Crompton Holdings Ltd.**

**Unaudited Full Year Financial Statement And Dividend Announcement For The Financial Year Ended 31 December 2025**

**9. Property, plant and equipment**

During the year ended 31 December 2025, the Group acquired property, plant and equipment amounting to S\$2.88 million (31 December 2024: S\$679,000) and dispose S\$80,000 (31 December 2024: S\$Nil) of net book value assets during the financial year ended 31 December 2025.

**10. Share Capital**

<b>The Group and the Company</b>				
<b>31 December 2025</b>		<b>31 December 2024</b>		
<b>Number of shares</b>	<b>Amount</b>	<b>Number of shares</b>	<b>Amount</b>	
<b>'000</b>	<b>S\$'000</b>	<b>'000</b>	<b>S\$'000</b>	
Beginning and end of financial year	35,459	149,642	35,459	149,642

The Company did not hold any treasury shares as at 31 December 2025 and 31 December 2024.

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

**11. Subsequent events**

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

**F Other information required under Listing Rule Appendix 7.2**

**1. Review**

The condensed consolidated statement of financial position of Brook Crompton Holdings Ltd and its subsidiaries as at 31 December 2025 and the related condensed consolidated profit or loss and other comprehensive income, condensed consolidated statement of changes in equity and condensed consolidated statement of cash flows for the year then ended and certain explanatory notes have not been audited or reviewed.

**F Other information required under Listing Rule Appendix 7.2 (Continued)**

**2. Review or performance of the Group**

**Condensed Interim Consolidated Statement of Profit or Loss**

Group Performance for 6 months period from 1 July 2025 to 31 December 2025 - 2nd Half Year 2025 ("2HY 2025")

Sales for 6 months in 2HY 2025 is S\$31.2 million, increased by 4.4% as compared to the corresponding preceding 2HY 2024 sales of S\$29.9 million. This is mainly due to 2HY 2024's sales in United Kingdom market and United States market are relatively low. In 2HY 2025's sales are pick up for both markets. Gross profit in 2HY 2025 is much higher as compared to 2HY 2024, as higher margin sales are mainly contributed in 2HY 2025.

Other income for 6 months in 2HY 2025 is much higher as compared to 2HY 2024 mainly due higher administrative fee income reimbursed from related companies for cost sharing and and miscellaneous income derived from orders cancellation and proceeds from sales of obsolete stocks.

Overall expenses in 2HY 2025 increased by 6.9% as compared to 2HY 2024. Distribution and marketing costs are much higher in 2H 2025, mainly due to higher sales commission, transportation costs and marketing costs, which resulted from higher sales in 2HY 2025. Administrative expenses in 2HY 2025 also decreased as compared to 2HY 2024. This is mainly due to lesser professional fee, legal fee and consultancy fee in current financial period. At the same time, other expenses in 2HY 2025 also increase, mainly due to higher depreciation of property, plant and equipment in 2HY 2025 as compared to 2HY 2024, resulted from additional right of use assets capitalised in 2HY 2025.

Decrease in net finance income in 2HY 2025 mainly due increase in finance lease expenses and lesser interest income from fixed deposits in 2HY 2025 as compared to 2HY 2024. As market interest rate is gradually dropped in current financial period.

As a result of the above, profit before income tax increase to S\$1.6 million. However, EBITDA (earnings before interest, tax, depreciation and amortisation) increase to S\$2.2 million in 2HY 2025 from S\$1.2 million in 2HY 2024. This is mainly caused by higher profit and higher depreciation in 2HY 2025 as compared to 2HY 2024.

Income tax expense in 2HY 2025 is much lower as compared to prior year, due to lower profit attributable by a profitable subsidiary company, which is subjected to local corporate tax.

Group Performance for 12 months period from 1 January 2025 to 31 December 2025 ("2025")

Cumulative sales for 12 months in 2025 is S\$61.5 million, decreased by 0.2% as compared to the corresponding preceding 2024 sales of S\$61.6 million. This is mainly due to lower sales in Australia, Asia Pacific and Italy. Overall year to date gross profit margin in 2025 is much higher as compared to 2024, as higher margin sales contributed in 2025.

Other income for 12 months in 2025 is much higher as compared to 2024 mainly due higher administrative fee income reimbursed from related companies for cost sharing in 2025 and miscellaneous income derived from orders cancellation and proceeds from sales of obsolete stocks.

Cumulative overall expenses for 12 months in 2025 increased by 5.3% to S\$15.3 million as compared to S\$14.5 million in 2024. The distribution and marketing in 2025 is much higher as compared to 2024, mainly due to higher sales commission, transportation costs and marketing costs to support the sudden sales increased in 2HY 2025 especially for North America market. The administrative expenses in 2025 is much lower as compared to 2024, due to lesser professional fee, legal fee and consultancy fee in current financial year. However, the increase in other expenses, mainly due to higher depreciation charged in current financial year for the additional rights of used assets capitalised in 2025.

Decrease in net finance income in 2025 mainly due increase in finance lease expenses and lesser interest income from fixed deposits in 2025 as compared to 2024. As market interest rate is gradually dropped in current financial year.

Group Performance for 12 months period from 1 January 2025 to 31 December 2025 ("2025") (Continued)

As a result of the above, profit before income tax increased by 13.5% to S\$3.6 million and EBITDA (earnings before interest, tax, depreciation and amortisation) increased to S\$4.6 million in 2025 from S\$3.8 million in 2024. The increase in EBITDA mainly due to higher profit before tax attributable during the financial year, which caused by better gross profit margin contributed from sales in current financial year. Income tax expense in 2025 is much lower as compared to prior year, due to lower profit attributable by a profitable subsidiary company, which is subjected to local corporate tax.

**Condensed Interim Statement of Financial Position**

Net assets increased by 3.4% to S\$48.9 million as compared to year ended 2024's S\$47.3 million, after taking in the net profit of S\$2.7 million, dividends paid of S\$0.7 million and exchange differences on translation of foreign operations of S\$0.4 million for the financial year 2025. Current ratio remains at a healthy level of 2.8 as at 31 December 2025.

The cash and bank balance increased by 4.5% to S\$23.5 million mainly resulted from net cash generated from operations activities.

Trade and other receivables decreased by 12% to S\$14.3 million from prior year of S\$16.2 million, resulted from better sales collections from customers. As at 31 December 2025, 4.1% of overall trade receivables are past due more than 180 days and 1.4% of overall trade receivables are past due 91 – 180 days. Management has assessed the estimated the future cash flows of the receivables and determined no expected credit losses.

Prepayment decreased by 50.1% to S\$0.4 million mainly due to lesser prepayment of invoices received from suppliers in 2025 as compared to 2024.

Inventories as at 31 December 2025 increased by 12.8% to S\$29.3 million as compared to prior year of S\$26.0 million. The increase mainly due to additional stocks replenishment in United States in current financial period to avoid the new tariff rate, as most of the stocks are from Vietnam factory. At the same time, higher stocks replenishment needed to meet the sales forecast.

Non-current assets increased by 61.8% to S\$8.3 million from S\$5.1 million in prior year. This is mainly due to increase in property, plant and equipment for the additional capitalisation of right of used assets, as resulted from new lease entered in 2025.

Current liabilities have increased by 15% to S\$24.4 million from S\$21.2 million in prior year. The increase mainly due increased in trade payables, resulted from slow payment made to suppliers due to longer shipment time from factory. Most of the goods shipped by factory have yet to be received and unable to settle the payment to suppliers. However, income tax payables is lower as compared to prior year, mainly due to lower provisional income tax resulted from lower profit attributable by a profitable subsidiary company in current financial year.

Non current liabilities have increased by 16.6% to S\$2.5 million from S\$2.2 million in prior year. The increase mainly due higher lease liabilities (non-current liabilities) as at 31 December 2025, resulted from new lease entered in current financial year.

**Condensed Interim Consolidated Statement of Cash Flows**

Net cash generated from operating activities of S\$4.9 million in current financial year is much higher as compared to prior year. This is mainly due to higher operating profit and depreciation charged in current financial year as compared to 2024.

Net cash generated used in investing activities of S\$2.6 million in current financial year is much higher as compared to prior year. This mainly due to higher acquisition of property, plant and equipment in newly set up subsidiary.

Net cash generated used in financing activities in current financial year is S\$2.1 million as compared to prior year is S\$65K. As in prior year, there was capital contribution by non-controlling interests.

Net cash position stand at S\$23.5 million as at 31 December 2025, which is much higher as compared to net cash position of S\$17.9 million as at 31 December 2024.

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

Not applicable.

**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 reporting period and the next 12 months.**

The global economy is set to remain reasonably stable in 2026, with world GDP growth expected to hold steady at around 2.7%. But beneath that steady headline, important divergences are set to widen, Inflation pressures are easing, but interest rates remain elevated in some regions, affecting investment. We see this especially in the European region and Australia. Recovery uneven across regions, with advanced economies growing slower than emerging markets. Risks remain, including geopolitical tensions, climate-related disruptions, and debt vulnerabilities. (source: Oxford Economics).

The US as a market is expected to strongly outperform the consensus, even amid AI uncertainty. China's export push will keep growth stable but heap pressure on advanced economies. The Eurozone is set to lag and no significant growth. The stability suggested by the top-line numbers masks a more complex reality beneath the surface. Understanding these underlying forces, and the risks and opportunities they create, will be essential for businesses in the year ahead. (source: Oxford Economics).

We are seeing high rise in copper prices and other raw materials which could affect the prices and competitiveness of industrial motors.

For the North America market low US tariff manufacturing regions are in demand to keep the competitiveness of the product. We observe many motor manufacturers are investing in manufacturing plants in Mexico or making investments for US manufacturing to avoid the high tariffs now in place for many countries.

The uncertainty associated with these tariffs weighs on investment Capital goods sectors suffer, Construction and sectors that provide inputs suffer also. Electronics, high tech, motor vehicles, pharmaceuticals and machinery are the most exposed to US-import tariffs. This could strengthen competition in other locations as firms look to offset weakness in the US with stronger performance elsewhere.

Capital and trade – intensive sectors are most vulnerable to tariffs and uncertainty.

The company has put in place necessary recovery plans, we have built up a new inventory and updated portfolio, company continues with regular discussions and action plans with suppliers and customers to put mitigation measures and stay competitive in the regions where we have been affected by the tariffs.

With the new range of highly efficient products and solutions such as Permanent magnets as well Synchronous reluctance technology we are continuously expanding and tapping into opportunities with customers outside our standard customer base as well as supporting existing customers to jointly contribute to more sustainable and green industry.

**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 (continued).**

In the second half of the financial year of 2025, we had seen a slight growth in revenue by 4.4% compared to last year the same period. Despite the uncertainty with the introduction of new tariffs in US the business continued with certain stability due to already existing inventory base. The sales in larger regions UK and NA besides the tariff uncertainty in US and slow market growth in UK had YOY increase on revenue where new customers were brought on board and new products introduced which contributed towards positive revenue growth compared to previous year. The newly established Italian and Australian business continue to experience lack of new projects due to various market conditions, recognition and establishment in these regions. Additionally, we have seen some projects that have been delayed in AP region. We continue with strategy to bring new products in these markets with aim to provide high efficient and sustainable solutions.

We have stayed vigilant throughout the year, and as we observed the challenging market situation, monitoring closely our costs, and have been successful in achieving higher profitability compared to last year and achieved profit before income tax for the year 2025 with growth of 13.5% YOY.

With available inventory, new product promotions and introduction to market, and firm plan to support existing pipeline the group is responding to changes in trends in the industry towards renewable offerings and energy efficient solutions and demand on different supply chains.

Despite uncertainty in various markets globally the electric motor industry is in a good position as many clients and local legislations are driving and have high focus on innovation, efficiency and sustainability. The result of this is necessity of motor demand of electric motors being driven by rising need of energy efficient solutions across various industries such as manufacturing, HVAC (heating, ventilation and air conditioning) and automotive.

The Group looks forward to successful 2026 and would like to take the opportunity, to send its thanks to the shareholders, employees and Directors for their support provided over the year 2025 and looks forward to the new financial year 2026.

**5. Dividend information**

**(a) Current Financial Period Reported On**

Any dividend recommended for the financial period reported on? **Yes**

Name of Dividend	Final
Dividend type	Cash
Dividend per share	2 cents
Tax rate	Tax exempt

The Directors are pleased to declare a tax exempt one-tier final cash dividend of 2 cents per share. (2024: 2 cents dividend declared) in respect of financial year ended 31 December 2025.

**(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**

29 May 2026

**(d) Books closure date**

Date on which Registrable Transfers received by the Company will be registered before entitlements to the dividend are determined: 11 May 2026, 5:00pm.

**(e) If no dividend has been declared / recommended, a statement to that effect**

Not applicable.

**Brook Crompton Holdings Ltd.****Unaudited Full Year Financial Statement And Dividend Announcement For The Financial Year Ended 31 December 2025****6. Interested Persons Transactions**

The Group has obtained a general mandate from shareholders for IPTs, 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.

Name of Interested Person	Nature of relationship	Aggregate value of all interested person transactions during the financial year under review (excluding transactions less than S\$100,000 and transactions conducted under shareholders' mandate pursuant to Rule 920)		Aggregate value of all interested person transactions conducted under shareholders' mandate pursuant to Rule 920 (excluding transactions less than \$100,000)		
		6 months ended		6 months ended		
		31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24	
		S\$'000	S\$'000	S\$'000	S\$'000	
<b>General Transactions</b>						
<i>Purchase:-</i>						
Wolong Electric Group Co Ltd	Associates of Controlling Shareholders	-	-	11,654	8,534	
Wolong Electric (Vietnam) Company L		-	-	2,613	2,590	
Wolong Americas LLC		-	-	1,758	1,215	
Wolong Electric Nanyang Explosion Protection Group Co., Ltd.		-	-	896	2,301	
ATB Tamel S.A		-	-	579	5,771	
ATB UK Group		-	-	-	529	
ATB Schorch		-	-	651	184	
ATB Nordenham GmbH		-	-	637	571	
ATB Welzheim		-	-	247	194	
ATB Sever A.D.		-	-	174	58	
ong (Zhejiang) Marine Technology Co.		-	-	-	-	
<i>Sales:-</i>						
ATB Motors B.V		-	-	-	(8)	
Wolong EMEA Germany		-	-	(78)	(1)	
<i>Management fee income:-</i>						
Wolong Electric Group Co Ltd		-	-	(163)	(166)	
<i>License fee income:-</i>						
ATB Tamel S.A		442	(137)	-	-	
		442	(137)	18,968	21,772	

## 6. Interested Persons Transactions

The Group has obtained a general mandate from shareholders for IPTs, 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.

Name of Interested Person	Nature of relationship	Aggregate value of all interested person transactions during the financial year under review (excluding transactions less than S\$100,000 and transactions conducted under shareholders' mandate pursuant to Rule 920)		Aggregate value of all interested person transactions conducted under shareholders' mandate pursuant to Rule 920 (excluding transactions less than \$100,000)		
		12 months ended		12 months ended		
		31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24	
		S\$'000	S\$'000	S\$'000	S\$'000	
<b>General Transactions</b>						
<i>Purchase:-</i>						
Wolong Electric Group Co Ltd	Associates of Controlling Shareholders	-	-	14,921	15,247	
Wolong Electric (Vietnam) Company L		-	-	5,440	3,490	
Wolong Americas LLC		-	-	2,298	3,912	
Wolong Electric Nanyang Explosion Protection Group Co., Ltd.		-	-	1,715	2,301	
ATB Tamel S.A		-	-	5,495	9,861	
ATB UK Group		-	-	157	772	
ATB Schorch		-	-	651	224	
ATB Nordenham GmbH		-	-	1,289	1,477	
ATB Welzheim		-	-	421	500	
ATB Sever A.D.		-	-	580	656	
Wolong (Zhejiang) Marine Technology Co., Ltd		-	124	-	-	
<i>Sales:-</i>						
ATB Motors B.V		-	-	-	(8)	
Wolong EMEA Germany		-	-	(78)	(8)	
<i>Management fee income:-</i>						
Wolong Electric Group Co Ltd		-	-	(325)	(338)	
<i>License fee income:-</i>						
ATB Tamel S.A			286	(293)	-	-
			286	(169)	32,564	38,087

## 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 confirms that it has already procured undertakings from all of its Directors and executive officer in the format as set out in Appendix 7.7 under Rule 720 (1) of the Listing Manual of the SGX-ST.

## 8. Review of performance of the Group - turnover and earnings

### First Half Year

Turnover

Earnings for the financial period

### Second Half Year

Turnover

Earnings for the financial period

	Group		Increase/ (Decrease)
	2025 S\$'000	2024 S\$'000	
Turnover	30,304	31,763	-5%
Earnings for the financial period	1,444	1,737	-17%
Turnover	31,196	29,877	4%
Earnings for the financial period	1,275	463	175%

## 9. Disclosure of persons occupying managerial position who are related to a director, CEO or substantial shareholder

Pursuant to Rule 704(13) of the Listing Manual, Brook Crompton Holdings Ltd confirms that the following person occupying a managerial position in the Company or in any of its principal subsidiaries who is a relative of a director, chief executive officer or substantial shareholder of the Company.

Name	Age	Family Relationship with any Director and/or Substantial Shareholder	Current position and duties, and the year the position was held	Details of changes in duties and position held, if any, during the year
Chen Yanni	42	1. Spouse of Pang Xinyuan (Chairman, Non-Independent, Non-Executive Director) and deemed substantial shareholder of the Company.  2. Daughter of Chen JianCheng, a deemed substantial shareholder of the Company by virtual of his interest in Wolong Holding Group Co Ltd.	Operation Director for Asia Pacific, who responsible to oversee operations of Asia Pacific region.	N.A.

## 10. Confirmation by the Board

On behalf of the Board of Directors of the Company, we, the undersigned, hereby confirm to the best of our knowledge that nothing has come to the attention of the Board of Directors of the Company which may render these interim financial results to be false or misleading in any material aspect.

On behalf of the Board of Directors

**Pang Xinyuan**

Director

**Sho Kian Hin**

Director

### By Order of the Board

Pang Xinyuan

Chairman, Non-Independent, Non-Executive Director

Singapore, 24 February 2026