

Unaudited Condensed Interim Financial Statements for the six months ended 30 June 2026

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CONDENSED INTERIM CONSOLIDATED STATEMENT COMPREHENSIVE INCOME

Group						
	Note	1.1.2026 to 30.6.2026	1.1.2025 to 30.6.2025	Change	1.4.2026 to 30.6.2026	1.4.2025 to 30.6.2025
		RMB '000	RMB '000	%	RMB '000	RMB '000
						%
Revenue	4	276,132	356,752	(22.6%)	139,329	173,265
Cost of sales		(254,697)	(291,594)	(12.7%)	(123,291)	(142,269)
Gross profit		21,435	65,158	(67.1%)	16,038	30,996
Gross profit margin (%)		7.8%	18.3%	10.5%	11.5%	17.9%
Other income	5	7,440	8,396	(11.4%)	4,053	4,185
Distribution and selling expenses		(17,524)	(25,665)	(31.7%)	(10,080)	(15,044)
Administrative expenses		(47,253)	(49,328)	(4.2%)	(22,769)	(25,818)
Other gains/(expenses)	6	5,300	(9,510)	N.M.	3,385	(7,456)
Net (write-back)/provision of impairment losses on trade and other receivables	7	10	(202)	N.M.	10	(56)
Results from operating activities		(30,592)	(11,151)	174.4%	(9,363)	(13,193)
Finance income	7	2,552	3,804	(32.9%)	1,188	1,932
Finance costs		(4,394)	(5,128)	(14.3%)	(2,015)	(2,443)
Net finance costs		(1,842)	(1,324)	39.1%	(827)	(511)
Loss before tax	7	(32,434)	(12,475)	160.0%	(10,190)	(13,704)
Tax credit	8	1,018	561	81.5%	516	841
Loss for the period		(31,416)	(11,914)	163.7%	(9,674)	(12,863)
Net loss margin (%)		(11.4%)	(3.3%)	8.1%	(7.0%)	(7.4%)
Loss attributable to:						
Owners of the Company		(31,416)	(11,914)	163.7%	(9,674)	(12,863)
Earnings per share (RMB per share)						
- Basic		(0.0785)	(0.0298)		(0.0242)	(0.0322)
- Diluted		(0.0785)	(0.0298)		(0.0242)	(0.0322)

N.M. denotes Not Meaningful



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CONDENSED INTERIM CONSOLIDATED STATEMENT COMPREHENSIVE INCOME (CONT'D)

Group							
	Note	1.1.2026 to 30.6.2026	1.1.2025 to 30.6.2025	Change	1.4.2026 to 30.6.2026	1.4.2025 to 30.6.2025	Change
		RMB '000	RMB '000	%	RMB '000	RMB '000	%
Loss for the period		(31,416)	(11,914)	163.7%	(9,674)	(12,863)	(24.8%)
Other comprehensive loss							
<i>Items that are or may be reclassified subsequently to profit and loss:</i>							
Foreign currency translation differences - foreign operations		(13,799)	8,097	N.M.	(5,548)	6,745	N.M.
<i>Items that will not be reclassified subsequently to profit and loss:</i>							
Fair value losses – equity investments		(648)	–	N.M.	(648)	–	N.M.
Total comprehensive loss for the period		(45,863)	(3,817)	1,101.6%	(15,870)	(6,118)	159.4%
Total comprehensive loss attributable to:							
Owners of the company		(45,863)	(3,817)	1,101.6%	(15,870)	(6,118)	159.4%

N.M. denotes Not Meaningful



CONDENSED INTERIM STATEMENTS OF FINANCIAL POSITION

		Group		Company	
	Note	30.6.2026	31.12.2025	30.6.2026	31.12.2025
		RMB '000	RMB '000	RMB '000	RMB '000
Non-current assets					
Property, plant and equipment	10	638,774	667,254	2,518	2,777
Investment in subsidiaries		–	–	645,869	670,311
Investment properties	11	251,535	266,164	–	–
Financial assets, at fair value through other comprehensive income	12	78,223	–	78,223	–
Goodwill	13	21,413	21,413	–	–
Intangible assets	14	15,355	16,671	–	–
Deferred tax assets		2,736	2,770	–	–
Other receivables	17	10,333	10,771	–	–
Total non-current assets		1,018,369	985,043	726,610	673,088
Current assets					
Inventories	15	273,192	287,852	–	–
Trade receivables	16	211,551	198,633	–	–
Other receivables	17	13,392	17,114	–	–
Due from related parties (trade)		195,174	163,891	–	–
Due from affiliated company (trade)		119	154	–	–
Due from subsidiaries (non-trade)		–	–	918	806
Due from related parties (non-trade)		55	–	–	–
Cash and cash equivalents	18	87,443	178,245	67,849	145,431
Total current assets		780,926	845,889	68,767	146,237
Total assets		1,799,295	1,830,932	795,377	819,325
Non-current liabilities					
Deferred tax liabilities		23,445	24,742	–	–
Deferred income from government grants		158	–	–	–
Bank borrowings		70,000	75,000	–	–
Lease liabilities		14,543	14,785	–	–
		108,146	114,527	–	–
Current liabilities					
Contract liabilities		61,473	62,014	–	–
Trade payables	19	448,881	388,046	–	–
Other payables	20	194,023	234,982	3,495	2,314
Due to related parties (trade)		7,838	6,053	–	–
Due to affiliated company (trade)		1,292	1,439	–	–
Due to related parties (non-trade)		178	373	–	–
Due to a subsidiary (non-trade)		–	–	101,732	99,117
Lease liabilities		1,642	1,636	–	–
Deferred income from government grants		38	215	–	–
Bank borrowings	21	160,000	160,000	–	–
Income tax payables		4	4	–	–
Total current liabilities		875,369	854,762	105,227	101,431
Total liabilities		983,515	969,289	105,227	101,431



CONDENSED INTERIM STATEMENTS OF FINANCIAL POSITION (CONT'D)

		Group		Company	
		30.6.2026	31.12.2025	30.6.2026	31.12.2025
		RMB '000	RMB '000	RMB '000	RMB '000
Net current (liabilities)/assets*		(94,443)	(8,873)	(36,460)	44,806
Net assets		815,780	861,643	690,150	717,894
Equity					
Share capital	22	250,660	250,660	250,660	250,660
Retained earnings		304,427	335,844	379,123	380,063
Fair value reserve		(648)	—	(648)	—
Currency translation reserve		32,179	45,978	61,015	87,171
Statutory reserves		132,065	132,064	—	—
Capital reserve		97,097	97,097	—	—
Total equity		815,780	861,643	690,150	717,894

* Despite the Group reported a net current liabilities position of RMB94.4 million as at 30 June 2026, there are no material uncertainties relating to the Group's ability to continue as a going concern, based on the following considerations:

- 1) The Group maintenance cash and cash equivalents of RMB87.4 million, which are sufficient to meet its short-term working capital requirements;
- 2) The Group's core operations continued to generate positive operating cash flows of RMB16.8 million, providing internal funding for working capital needs; and
- 3) After adjusting for the exclusion of short-term bank borrowings, the Group's operating current ratio stood at 1.09 times. This demonstrates that the Group's operational assets are sufficient to cover operational liabilities without reliance on refinancing, which highlights the Group's underlying liquidity strength. The RMB150 million bank loans have been refinanced to be due by 30 November 2026.

The Group is confident of continued support from its financing banks to refinance the short-term bank borrowings when they fall due.

Aggregate amount of the Group's borrowings and debt securities.

As at 30 June 2026 and 31 December 2025, the Group has borrowings and debt securities as follows:-

	As at 30 June 2026		As at 31 December 2025	
	Secured	Unsecured	Secured	Unsecured
	RMB '000	RMB '000	RMB '000	RMB '000
Non-current liabilities				
Bank borrowings	70,000	—	75,000	—
Current liabilities				
Bank borrowings	160,000	—	160,000	—



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Details of any collateral

As at 30 June 2026, bank borrowings comprised the following:

- 1) RMB 90.0 million is secured over the land and building of World Precise Machinery (China) Co., Ltd. ("**WPMC**") and corporate guarantees issued by Jiangsu World Plant-Protecting Machinery Co., Ltd. ("**JWPPM**") and Jiangsu World Furniture Co., Ltd., ("**JWFC**"). JWPPM and JWFC are associates of Mr Wang Weiyao ("**Mr Wang**"), the Executive Chairman of the Company.
- 2) RMB 60.0 million is secured over the land and building of WPMC and corporate guarantees issued by JWPPM and JWFC. JWPPM and JWFC are associates of Mr Wang, the Executive Chairman of the Company.
- 3) RMB 80.0 million is secured over the land use rights of Wanning Yinhu Hot Spring Holiday Hotel Co., Ltd., and a corporate guarantee issued by Jiangsu World Machinery & Electronics Group Co., Ltd. ("**JWMEG**"). JWMEG is an associate of Mr Wang, the Executive Chairman of the Company.



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CONDENSED INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

		Group			
	Note	1H26	1H25	2Q26	2Q25
		1.1.2026 to 30.6.2026	1.1.2025 to 30.6.2025 Restated	1.4.2026 to 30.6.2026	1.4.2025 to 30.6.2025 Restated
		RMB '000	RMB '000	RMB '000	RMB '000
Cash flow from operating activities					
(loss)/profit before tax		(32,434)	(12,475)	(10,190)	(13,704)
Adjustments for:					
Amortisation of intangible assets	14	1,316	1,316	658	658
Depreciation for investment properties	11	14,629	11,304	7,312	7,563
Depreciation of property, plant and equipment	7	28,869	30,459	14,676	15,252
Interest expense	7	4,351	5,081	1,986	2,407
Interest income	7	(2,552)	(3,804)	(1,188)	(1,932)
Net (write-back)/provision of impairment losses on trade and other receivables	7	(10)	202	(10)	56
Property, plant and equipment written off	6	3	1	3	1
Operating cash flow before working capital changes		14,172	32,084	13,247	10,301
Inventories		14,659	28,456	(4,449)	(4,360)
Trade and other receivables		(40,488)	58,017	(39,755)	(25,464)
Trade and other payables		26,684	(79,660)	40,076	9,418
Contract liabilities		(541)	(791)	(8,213)	9,679
Cash generated from/(used in) operations		14,486	38,106	906	(426)
Interest received		2,552	3,710	1,188	1,838
Income taxes and withholding tax credit		(245)	(3,194)	(116)	(2,586)
Net cash from/(used in) operating activities		16,793	38,622	1,978	(1,174)
Cash flow from investing activities					
Purchases of property, plant and equipment	Note A	(7,998)	(11,999)	(5,442)	(331)
Acquisition of investment properties	5.1	—	(92,580)	—	(20,000)
Acquisition of investment securities, at FVOCI		(78,871)	—	(78,871)	—
Net cash used in investing activities		(86,869)	(104,579)	(84,313)	(20,331)
Cash flow from financing activities					
Proceed from bank loans		150,000	150,000	150,000	150,000
Repayment of bank loans		(155,000)	(155,000)	(155,000)	(150,000)
Payment of lease liabilities		(613)	(741)	(310)	(310)
Dividend paid	9	—	—	—	—
Interest paid		(3,974)	(4,689)	(1,797)	(2,211)
Net cash used in financing activities		(9,587)	(10,430)	(7,107)	(2,521)
Net decrease in cash and cash equivalents		(79,663)	(76,387)	(89,442)	(24,026)
Cash and cash equivalents at beginning of the period		178,245	264,926	181,420	212,538
Effect of exchange rate changes on cash and cash equivalents		(11,139)	(1,158)	(4,535)	(1,131)
Cash and cash equivalents at end of period		87,443	187,381	87,443	187,381
Cash and cash equivalents per consolidated statement of cash flows		87,443	187,381	87,443	187,381
Bank deposits pledged		—	—	—	—
Cash and cash equivalents as per consolidated financial positions	18	87,443	187,381	87,443	187,381



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CONDENSED INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS (CONT'D)

Note A

	Note	1H26	1H25	2Q26	2Q25
		1.1.2026 to 30.6.2026 RMB '000	1.1.2025 to 30.6.2025 RMB '000	1.4.2026 to 30.6.2026 RMB '000	1.4.2025 to 30.6.2025 RMB '000
Total additions to property, plant and equipment		3,052	45,195	2,251	(176)
Add/(less): changes in unpaid portion		5,384	(505)	3,965	507
Less: changes in prepayments		(438)	(32,691)	(774)	—
Purchase of plant, property and equipment per consolidated statement of cash flows		7,998	11,999	5,442	331



CONDENSED INTERIM STATEMENTS OF CHANGES IN EQUITY

Group

Note	Share capital RMB'000	Retained earnings RMB'000	Fair value reserve RMB'000	Currency translation reserve RMB'000	Statutory reserves RMB'000	Capital Reserve RMB'000	Total equity RMB'000
Balance as at 1.1.2026	250,660	335,844	—	45,978	132,064	97,097	861,643
Total comprehensive loss for the period							
Loss for the period	—	(31,416)	—	—	—	—	(31,416)
<i>Other comprehensive loss</i>							
Currency translation differences arising on consolidation	—	—		(13,799)	—	—	(13,799)
Fair value losses	—	—	(648)	—	—	—	(648)
<i>Total comprehensive loss for the period</i>	—	(31,416)	(648)	(13,799)	—	—	(45,863)
Transfer to statutory reserves fund	—	(1)		—	1	—	—
Balance as at 30.6.2026	250,660	304,427	(648)	32,179	132,065	97,097	815,780
Balance as at 1.1.2025	250,660	391,235	—	38,751	132,064	97,097	909,807
Total comprehensive (loss)/income for the Period							
(Loss) for the period	—	(11,914)	—	—	—	—	(11,914)
<i>Other comprehensive income</i>							
Currency translation differences arising on consolidation	—	—	—	8,097	—	—	8,097
<i>Total comprehensive (loss)/income for the Period</i>	—	(11,914)	—	8,097	—	—	(3,817)
Transfer to statutory reserves fund	—	(447)	—	—	447	—	—
Balance as at 30.6.2025	250,660	378,874	—	46,848	132,511	97,097	905,990



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CONDENSED STATEMENTS OF CHANGES IN EQUITY (CONT'D)

Company

	Note	Share capital RMB'000	Retained earnings RMB'000	Fair value reserve RMB'000	Currency translation reserve RMB'000	Total equity RMB'000
Balance as at 1.1.2026		250,660	380,063	–	87,171	717,894
Total comprehensive loss for the period						
Loss for the period		–	(940)	–	–	(940)
<i>Other comprehensive loss</i>						
Currency translation differences arising from translation into the presentation currency		–	–		(26,156)	(26,156)
Fair value losses		–	–	(648)	–	(648)
<i>Total comprehensive loss for the period</i>		–	(940)	(648)	(26,156)	(27,744)
Balance as at 30.6.2026		250,660	379,123	(648)	61,015	690,150
Balance as at 1.1.2025		250,660	390,256	–	74,760	715,676
Total comprehensive (loss)/income for the						
(Loss) for the period		–	(11,339)	–	–	(11,339)
<i>Other comprehensive income</i>						
Currency translation differences arising from translation into the presentation currency		–	–		35,287	35,287
<i>Total comprehensive (loss)/income for the period</i>		–	(11,339)	–	35,287	23,948
Balance as at 30.6.2025		250,660	378,917	–	110,047	739,624



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Explanatory Notes:

Capital Reserve

Capital reserve arises from amalgamation of subsidiaries. With effect from 1 December 2015, World Heavy Machine Tools (China) Co., Ltd., World CNC Machine Tool (Jiangsu) Co., Ltd. and World Precise Machinery Company were amalgamated into WPMC. This reserve is non-distributable.

Statutory Reserves

The non-distributable statutory reserves represent amounts set aside in compliance with the local laws in The People's Republic of China ("**PRC**") where the subsidiaries operate. The subsidiaries are considered a foreign investment enterprise and the percentage of appropriation from the net profit after tax to the various reserve funds are determined by the Board of Directors of the subsidiaries.

In accordance with the Foreign Enterprise Law applicable to subsidiaries in China, the subsidiaries are required to make appropriation to a Statutory Reserve Fund ("**SRF**"). At least 10 per cent of the statutory after tax profits as determined in accordance with the applicable Chinese accounting standards and regulations must be allocated to the SRF until the cumulative total of the SRF reaches 50% of the registered capital of the respective subsidiaries.

The SRF may be used to offset accumulated losses or increase the registered capital of the company, subject to approval from relevant Chinese authorities and is not available for dividend distribution to the shareholders. The Chinese enterprises are prohibited from distributing dividends unless the losses (if any) of previous years have been made good.



NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

1. Corporate information

World Precision Machinery Limited (the “**Company**”) is a company incorporated in the Republic of Singapore and listed on the Main Board of the Singapore Exchange Securities Trading Limited.

These condensed interim consolidated financial statements as at and for the six months ended 30 June 2026 (“**1H26**”) comprised the Company and its subsidiaries (collectively, the “**Group**”).

The principal activity of the Company is that of investment holding. The principal activities of its subsidiaries are as follows: -

its subsidiaries are as follows: -

Name of subsidiaries	Principal activities	Country of incorporation and place of business	Ownership interest held	
			30 June 2026 %	31 December 2025 %
<i>Held by the Company</i>				
World Precise Machinery (China) Co., Ltd.	Manufacture and supply of stamping machines and metal parts	PRC	100	100
World Precise Machinery (Shenyang) Co., Ltd.	Manufacture and supply of stamping machines and metal parts	PRC	100	100
World Precise Machinery Parts (Jiangsu) Co., Ltd.	Research and development, and manufacturing of key components of all types of precision machine tools	PRC	100	100
Hainan World Tourism Investment Co., Ltd.	Hotel investment and management services.	PRC	100	100
World Precise Machinery TAS	Manufacture and sale of cotton ginning equipment and its related parts	Uzbekistan	100	–
World Precise Machinery (Thailand) Co., Ltd.	Manufacture and supply of stamping machines and metal parts	Thailand	5	5



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1. Corporate information (cont'd)

Name of subsidiaries	Principal activities	Country of incorporation and place of business	Ownership interest held	
			30 June 2026	31 December 2025
			%	%
<i>Held by World Precise Machinery (China) Co., Ltd.</i>				
Jiangsu World Tourism Investment Management Co., Ltd.	Hotel investment and management services.	PRC	100	100
World Precise Machinery (Thailand) Co., Ltd.	Manufacture and supply of stamping machines and metal parts	Thailand	90	90
<i>Held by World Precise Machinery Parts (Jiangsu) Co., Ltd.</i>				
World Precise Machinery (Thailand) Co., Ltd.	Manufacture and supply of stamping machines and metal parts	Thailand	5	5
<i>Held by Hainan World Tourism Investment Co., Ltd.</i>				
Wanning Yinhu Hot Spring Holiday Hotel Co., Ltd.	Hotel operator and management services.	PRC	100	100
Hainan Xingmei Spring Hotel Co., Ltd.	Hotel operator and management services.	PRC	100	–

2. Basis of preparation

The condensed interim financial statements for 1H26 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, the 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 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.



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2. Basis of preparation (cont'd)

The condensed interim financial statements are presented in Chinese Renminbi (“**RMB**”) and all values in the tables are rounded to the nearest thousand (\$'000), except when otherwise indicated.

The functional currency of the Company and its principal entities in the PRC is Singapore dollar (“**SGD**”) and RMB respectively.

2.1 New and amended standards adopted by the Group

The Group has adopted all the new and revised Singapore Financial Reporting Standards (International) (“**SFRS(I)**”) and SFRS(I) Interpretations (“**SFRS(I) INTs**”) that are relevant to its operations and effective for annual periods beginning on or after 1 January 2026, where applicable. The adoption of these standards from the effective date has not resulted in material adjustments to the financial position, results of operations or cash flows of the Group for 1H26. The Group did not have to change its accounting policies or make retrospective adjustments as a result of adopting those standards

2.2 Critical accounting judgements and key sources of estimation uncertainty

The Group made judgements, estimates and assumptions about the carrying amounts of assets and liabilities that were not readily apparent from other sources in the application of the Group's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors that are considered to be reasonable under the circumstances. Actual results may differ from the estimates.

2.2.1 Critical judgements in applying the entity's accounting policies.

The following are critical judgements, apart from those involving estimations (see below) that management has made in the process of applying the Group's accounting policies and which have a significant effect on the amounts recognised in the financial statements.

(i) Determination of functional currency

The Group translates foreign currency items into the respective functional currencies of the Company and its subsidiaries. In determining the functional currencies of the respective entities, judgement is used by the Group to determine the currency of the primary economic environment in which the respective entities operate. Consideration factors include the currency that mainly influences sales prices of goods and services and the currency of the country whose competitive forces and regulations mainly determines the sales prices of its goods and services.

2.2.2 Key sources of estimation uncertainty

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.



2.2 Critical accounting judgements and key sources of estimation uncertainty (cont'd)

2.2.2 Key sources of estimation uncertainty (cont'd)

(i) Measurement of ECL of trade receivables due from third parties

The Group uses an allowance matrix to measure ECL for trade receivables due from third parties. The ECL rates are based on the Group's historical loss experience of the customers, for the last 3 years prior to the reporting date for various customer groups that are assessed by geographical locations, product types and internal ratings, adjusted for forward looking factors specific to the debtors and the economic environment which could affect the ability of the debtors to settle the trade receivables. In considering the impact of the economic environment on the ECL rates, the Group assesses, for example, the gross domestic production growth rates of the countries and the growth rates of the major industries in which its customers operate. The Group adjusts the allowance matrix at each reporting date. Such estimation of the ECL rates may not be representative of the actual default in the future. The expected loss allowance on the Group's trade receivables as at 30 June 2026 is RMB41,545,000 (2025: RMB41,545,000) (Note 16).

(ii) Measurement of ECL of other receivables

The Group and the Company apply an individual assessment approach to estimate ECL on other receivables. Loss allowances for amounts due from employees and amount due from related parties are measured either at an amount equal to lifetime ECL or 12-month ECL, determined on an individual basis, depending on whether there is significant increase in credit risk of the individual receivables, considering also the Group's historical credit loss experience. This assessment is adjusted for specific factors such as counterparty risk and an evaluation of both current and forecasted general economic conditions at the reporting date. The ECL allowance on the Group's other receivables as at 30 June 2026 is RMB2,306,000 (2025: RMB2,306,000) (Note 17). The ECL allowance on the Company's amount due from related parties as at 30 June 2026 is RMB Nil (2025: RMB Nil).

(iii) Valuation of property, plant and equipment, investment property and intangible assets

Property, plant and equipment, investment property and intangible assets are assessed at the end of each financial year to ascertain whether there is an indication of impairment such indications are found, the recoverable amounts of the assets are estimated in order to determine the extent of the impairment loss, if any. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Such impairment loss is recognised in profit or loss.



2.2 Critical accounting judgements and key sources of estimation uncertainty (cont'd)

2.2.2 Key sources of estimation uncertainty (cont'd)

- (iii) Valuation of property, plant and equipment, investment properties and intangible assets (cont'd)

Management judgement is required in the area of asset impairment, particularly in assessing (i) whether an event has occurred that may indicate that the related asset values may not been recoverable; (ii) whether the carrying value of an asset can be supported by the market value or the net present value of future cash flows which are estimated based upon the continued use of the asset in the business; and (iii) the appropriate key inputs and assumptions to be applied in estimating the market value of preparing the cash flow projections including whether these cash flow projections are discounted using an appropriate rate. Changing the assumptions selected by management to determine the level of impairment, could materially affect the net present value used in the impairment test and as a result may potentially affect the Group's results. The carrying amounts of the Group's property, plant and equipment, investment property and intangible assets as at 30 June 2026 were RMB638,774,000 (2025: RMB667,254,000), RMB251,535,000 (2025: RMB266,164,000) and RMB15,354,000 (2025: RMB16,671,000) respectively.

- (iv) Depreciation of property, plant and equipment

The Group depreciates the property, plant and equipment over their estimated useful lives after taking into account their estimated residual values. The estimated useful life reflects management's estimate of the period that the Group intends to derive future economic benefits from the use of the Group's property, plant and equipment. The residual value reflects management's estimated amount that the Group would obtain from the disposal of the asset, after deducting the estimated costs of disposal, as if the asset was already of the age and in the condition expected at the end of its useful life. Changes in the expected level of usage and technological developments could affect the economics, useful lives and the residual values of these assets which could then consequentially impact future depreciation charges. The carrying amount of the Group's property, plant and equipment as at 30 June 2026 was RMB638,774,000 (2025: RMB667,254,000).

- (v) Inventory valuation method

Inventory is valued at the lower of cost and net realisable value. Management reviews the Group's inventory levels in order to identify slow-moving and obsolete inventory and identifies items of inventory which have a market price, being the selling price quoted from the market of similar items, that is lower than its carrying amount. Management then estimates the amount of inventory loss as an allowance on inventory. Changes in demand levels, technological developments and pricing competition could affect the saleability and values of the inventory which could then consequentially impact the Group's and Company's results, cash flows and financial position. The carrying amount of the Group's inventories as at 30 June 2026 was RMB273,192,000 (2025: RMB287,852,000). The allowance on the Group's inventory as at 30 June 2026 is RMB20,457,000 (2025: RMB20,457,000).



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2.2 Critical accounting judgements and key sources of estimation uncertainty (cont'd)

2.2.2 Key sources of estimation uncertainty (cont'd)

(vi) Provision for income taxes

The Group mainly has exposure to income taxes in PRC. Due to its inherent nature, judgement is involved in determining the Group's provisions for income taxes. The Group recognised liabilities for expected tax issues based on estimates of whether additional taxes will be due. Where the final tax outcome of these matters is different from the amounts that were initially recognised, such differences will impact the income tax and deferred tax provision in the financial period in which such determination is made. The carrying amount of the Group's current income tax payables as at 30 June 2026 was RMB4,000 (2025: RMB4,000).

(vi) Impairment of goodwill

The Group tests goodwill for impairment at least on an annual basis. Determining whether goodwill is impaired requires an estimation of the fair value less cost of disposal of the cash-generating units (CGU) to which goodwill has been allocated. The determination of fair value less cost of disposal requires the entity to apply appropriate valuation techniques, such as the depreciated replacement cost method and the direct comparison method, to estimate the fair value of the CGU based on unobservable inputs. An impairment loss of RMB nil (2025: RMB nil) was recognised during the financial period. The carrying amount of goodwill as at 30 June 2026 was RMB21,413,000 (2025: RMB21,413,000).

3. Seasonal operations

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

4. Segment and revenue information

The Group is principally engaged in manufacturing and sale of conventional and high performance and high tonnage stamping machines and metal parts. All business activities are of a similar nature and subject to similar risks and returns. Accordingly, the Group's operating activities are mainly attributable to a single reportable operating segment.

Geographical information

The Group's revenue, expenses, results, assets and liabilities and capital expenditures are predominantly attributable to a single geographical region, the PRC, which is the Group's principal place of business and operations. Therefore, no analysis by geographical region is presented.

Information about major customer

For the six months ended 30 June 2026, the Group had one external customer which individually contributed more than 10% of the Group's total revenue. Revenue amounted to RMB45,217,000 and was attributable to the Group's single reportable operating segment.



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4. Segment and revenue information (cont'd)

4.1 Disaggregation of revenue

Revenue comprises sales of conventional stamping machines, high performance and high tonnage stamping machines and metal parts. All sales are recognised at a point in time.

	Group			
	1.1.2026 to 30.6.2026 RMB'000	1.1.2025 to 30.6.2025 RMB'000	1.4.2026 to 30.6.2026 RMB'000	1.4.2025 to 30.6.2025 RMB'000
Conventional stamping machines	3,450	6,633	2,078	3,401
High performance and high tonnage stamping machines	232,377	287,448	122,044	144,211
Metal parts	40,305	62,671	15,207	25,655
	<u>276,132</u>	<u>356,752</u>	<u>139,329</u>	<u>173,265</u>

5. Other income

	Group			
	1.1.2026 to 30.6.2026 RMB'000	1.1.2025 to 30.6.2025 Restated RMB'000	1.4.2026 to 30.6.2026 RMB'000	1.4.2025 to 30.6.2025 Restated RMB'000
Sales of raw and scrap materials	2,036	4,049	1,498	1,624
Cost of raw and scrap materials sold	(1,290)	(2,732)	(990)	(1,308)
Gain from disposals of raw and scrap materials	746	1,317	508	316
Government grants and subsidies	1,796	4,641	1,320	2,146
Processing income	4,005	1,476	1,879	928
Labour service fees	—	664	—	664
Rental income, net	660	234	176	117
Others	233	64	170	14
	<u>7,440</u>	<u>8,396</u>	<u>4,053</u>	<u>4,185</u>

5.1. Acquisition of a subsidiary

On 8 October 2023, pursuant to Share Transfer Agreement, the Group going to acquire 100% equity interest in Hainan Xingmei Spring Hotel Co., Ltd. (海南兴梅温泉酒店有限公司) from (i) Zhejiang Haiti Investment Real Estate Co., Ltd. (浙江海地 投资置业有限公司) and (ii) Zhoushan Ailifen Buidling Materials Co., Ltd. (舟山市爱力奋建材有限公司) for a net cash consideration of RMB150,000,000.

The acquisition was accounted for as an acquisition of assets.



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5.1. Acquisition of a subsidiary (cont'd)

The following table summarises the recognised amounts of assets acquired and liabilities assumed of Hainan Xingmei Spring Holiday Hotel Co., Ltd. as at the date of acquisition:

	Fair value recognised on the date of acquisition RMB'000
Property, plant and equipment*	91,051
Land use rights*	59,242
Cash and cash equivalents	1
Other payables	(294)
Net identifiable assets acquired	150,000

* classified as investment properties in Note 11.

Effects of the acquisition of a new subsidiary on cash flows:

	RMB'000
Total purchase consideration	150,000
Consideration payable in cash	(57,419)
Consideration paid in cash	92,581
Less: Cash and cash equivalents of a subsidiary acquired	(1)
Net cash outflow on acquisition of a subsidiary	92,580

6. Other (gains)/expenses

	1.1.2026 to 30.6.2026 RMB'000	1.1.2025 to 30.6.2025 RMB'000	Group 1.4.2026 to 30.6.2026 RMB'000	1.4.2025 to 30.6.2025 RMB'000
Government comprehensive fund	—	148	—	—
(Gain)/loss on foreign currency exchange	(5,921)	9,358	(3,662)	7,441
Property, plant and equipment written off	3	1	3	1
Late payment fees	385	—	385	—
Fine and compensation	187	—	(152)	—
Others	46	3	41	14
	(5,300)	9,510	(3,385)	7,456

7. Loss before tax

	1.1.2026 to 30.6.2026 RMB'000	1.1.2025 to 30.6.2025 RMB'000	Group 1.4.2026 to 30.6.2026 RMB'000	1.4.2025 to 30.6.2025 RMB'000
Income				
Interest income	2,552	3,804	1,188	1,932
Expenses				
Amortisation of intangible assets	1,316	1,316	658	658
Depreciation of investment properties	14,629	11,304	7,312	7,563
Depreciation of property, plant and equipment	28,869	30,459	14,676	15,252
Interest expense	4,351	5,081	1,986	2,407
Net (write-back)/provision of impairment losses on trade and other receivables	(10)	202	(10)	56



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7.1 Related party transactions

In addition to the information disclosed elsewhere in the financial statements, the following related party transactions took place between the Group and related parties during the financial period on terms agreed by the parties concerned:

	Group			
	1.1.2026 to 30.6.2026 RMB'000	1.1.2025 to 30.6.2025 RMB'000	1.4.2026 to 30.6.2026 RMB'000	1.4.2025 to 30.6.2025 RMB'000
Related companies				
<i>Income</i>				
Sales to related companies	93,376	98,679	35,251	58,060
Processing services to related companies	5,266	5,333	2,769	2,784
<i>Expenses</i>				
Lease of premises from a related company	300	300	150	150
Processing services from related companies	10	1,135	—	—
Purchases of machineries and parts from related companies	—	208	—	170
Purchases of raw materials from related companies	2,714	13,516	1,600	6,379
Purchases of scrap materials from related companies	6,195	10,615	3,356	5,877
Affiliated companies				
<i>Income</i>				
Sales to affiliated companies	215	424	168	390
Processing services to affiliated companies	33	14	22	10
<i>Expenses</i>				
Purchases of raw materials from affiliated companies	137	177	113	90
Purchases of scrap materials from affiliated companies	—	454	—	387

Key management personnel compensation

Key management personnel compensation is analysed as follows:

	Group			
	1.1.2026 to 30.6.2026 RMB'000	1.1.2025 to 30.6.2025 RMB'000	1.4.2026 to 30.6.2026 RMB'000	1.4.2025 to 30.6.2025 RMB'000
Directors of the Company:				
- short-term employee benefits	967	986	478	500
- defined contribution benefits	32	29	16	15
- directors' fees	494	504	244	256
	1,493	1,519	738	771
Other key management personnel:				
- short-term employee benefits	1,822	1,509	1,291	758
- defined contribution benefits	89	86	44	45
	1,911	1,595	1,335	803
	3,404	3,114	2,073	1,574



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8. Tax expense

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:

	Group			
	1.1.2026 to 30.6.2026 RMB'000	1.1.2025 to 30.6.2025 RMB'000	1.4.2026 to 30.6.2026 RMB'000	1.4.2025 to 30.6.2025 RMB'000
Income tax				
- Current year	—	983	—	17
- Over/(under) provision in respect of prior years	—	(647)	—	(647)
Deferred tax credit				
- origination and reversal of temporary differences	(1,263)	(2,430)	(890)	(1,744)
Withholding tax	245	1,533	116	1,533
	<u>(1,018)</u>	<u>(561)</u>	<u>(516)</u>	<u>(841)</u>

9. Dividends

The following tax exempt (one-tier) dividends were declared and paid by the Group and Company:

	Group & Company			
	1.1.2026 to 30.6.2026 RMB'000	1.1.2025 to 30.6.2025 RMB'000	1.4.2026 to 30.6.2026 RMB'000	1.4.2025 to 30.6.2025 RMB'000
<i>Paid by the Company to owners of the Company</i>				
RMB nil cents per qualifying ordinary share (2025: RMB nil cents)	—	—	—	—

10. Property, plant and equipment

During the six months ended 30 June 2026, the Group acquired assets at cost amounting to RMB3.1 million (2025: RMB52.6 million) and disposed of assets at cost amounting to RMB0.1 million (2025: RMB0.1 million).

Impairment of property, plant and equipment and intangible assets

The Group reviews the carrying amounts of the assets as at each reporting date to determine whether there is any indication of impairment. If any such indication exists, the assets' recoverable amounts are determined based on the greater of its value in use and its fair value less costs of disposal for the allocated CGU.



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11. Investment properties

	Group	
	30.06.2026 RMB '000	31.12.2025 RMB '000
Cost		
At beginning and end of the period	315,152	165,152
Acquisition of land and buildings	–	150,000
At end of the period	315,152	315,152
Accumulated amortisation		
At beginning of the period	48,988	23,529
Charge for the period	14,629	25,459
At end of the period	63,617	48,988
Net carrying value		
At end of the period	251,535	266,164
Fair value		
At end of the period	324,388	324,388

Investment property comprises a commercial property that is leased to the third parties. The lease contains a non-cancellable period varying from 3 to 6 years (2025: 3 to 6 years), with a fixed annual rent.

In the financial year ended 31 December 2025 (“FY2025”), there was acquisition of land and building RMB150 million due to Group acquired 100% effective interest of Hainan Xingmei Spring Hotel Co., Ltd.

Fair value hierarchy

The fair value of the investment property was determined by the Group using management’s valuation using the direct comparison method with reference to other similar properties.

The fair value measurement for the investment property has been categorised as a Level 3 fair value based on the input to the valuation techniques used. The significant unobservable input includes price per square feet of RMB 1,060 (2025: RMB 1,060). An increase in the price per square feet would result in a high fair value. The fair value of the Group’s investment properties is approximately RMB324,388,000 (2025: RMB324,388,000).

12. Financial assets, at fair value through other comprehensive income

	Group	
	30.6.2026 RMB '000	31.12.2025 RMB '000
Cost		
At beginning of the period	–	–
Additions	78,871	–
Fair value losses	(648)	–
At end of the period	78,223	–
Listed equity securities	78,223	–



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13. Goodwill

	Group	
	30.6.2026 RMB '000	31.12.2025 RMB '000
Cost		
At beginning of the period	25,035	25,035
Impairment losses	(3,622)	(3,622)
At end of the period	21,413	21,413
Carrying amount		
At end of the period	21,413	21,413

Goodwill acquired in a business combination is allocated to the cash-generating units that are expected to benefit from the business combination.

During the financial year ended 31 December 2023, goodwill with carrying amount of RMB 25,035,000 was acquired through the purchase of WYHSH.

The Group tests cash-generating units for impairment annually, or more frequently when there is an indication for impairment.

The Group has measured the recoverable amount of the CGU, which comprised of the land and property, plant and equipment acquired on the business combination, based on fair value less cost of disposal. The Group has determined the fair value of CGU based on the valuation performed by an external professional valuer. The valuer has appropriate recognised professional qualifications and recent experience in the location and category of assets being valued. In relying on the valuation reports, the Group has exercised its judgement and is satisfied that the valuation method and estimates are reflective of current market conditions. The fair value measurement was categorised as a Level 3 in the fair value hierarchy as it is derived from unobservable inputs.

Details of valuation techniques and key inputs for the estimation of the recoverable amounts of CGU based on fair value less cost of disposal:

Type	Valuation technique and significant unobservable inputs	Inter-relationship between key unobservable inputs and fair value measurement
Leasehold buildings Plant and machinery Electrical fittings Tools and equipment Motor vehicles	Depreciated replacement cost method: Aggregated amount of gross replacement cost of the building and plant and machinery from which appropriate deductions may then be made for the age, condition, economic or functional obsolescence and environmental factors.	The estimated fair value would increase/(decrease) if: • replacement cost is higher/(lower); or • depreciation is lower/(higher)
Leasehold land	Direct comparison method: The direct comparison method involves the analysis of comparable sales of similar properties and adjusting the sales price to those reflective of the leasehold land.	The estimated fair value would increase/(decrease) if price psm was higher/(lower)



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13. Goodwill (cont'd)

In assessing the fair value less cost of disposal of the CGU, management also considered the net asset value of current assets and liabilities, which are approximated to their fair values due to their short-term nature.

Management is of the view that no reasonable possible changes in any of the key assumptions would cause the CGU's carrying amount to exceed its recoverable amount or result in the CGU's carrying amount to be equal to its recoverable amount.

During the financial period, the Group carried out a review of the recoverable amount of its CGU. The review led to the recognition of an impairment loss of RMB nil (2025: nil) that has been recognised in profit or loss, representing the write down of the CGU to its recoverable amount based on fair value less cost of disposal.

14. Intangible assets

	Group	
	30.6.2026 RMB '000	31.12.2025 RMB '000
Development costs		
Cost		
At beginning and end of the period	106,193	106,193
Accumulated amortisation		
At beginning of the period	89,522	86,890
Amortisation charge for the period	1,316	2,632
At end of the period	90,838	89,522
Net carrying value		
At end of the period	15,355	16,671

Impairment of intangible assets

The Group reviews the carrying amounts of the assets as at each reporting date to determine whether there is any indication of impairment. If any such indication exists, the assets' recoverable amount is determined based on the greater of its value in use and its fair value less costs of disposal for the allocated CGU.

15. Inventories

	Group	
	30.6.2026 RMB'000	31.12.2025 RMB'000
Finished goods	68,737	49,613
Work-in-progress and components parts	162,747	181,094
Raw materials	41,708	57,145
	273,192	287,852



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15. Inventories (cont'd)

Write-down for slow-moving and obsolete inventories

The Group performs assessment on the condition of its inventories at the end of each reporting period and write down slow-moving and obsolete inventories identified. Management considers future demand, expected selling prices and ageing analysis of the inventories as part of its assessment process to arrive at their best estimate of the net realisable value of inventories. Such evaluation process requires significant judgement and may affect the carrying amount of inventories at the balance sheet date.

In 1H26, a write-down for slow-moving and obsolete inventories to net realisable value amounting to RMB nil (2025: RMB3,737,000) was recognised in “cost of sales” due to slow-moving inventories and obsolete raw materials.

16. Trade receivables

	Group		Company	
	30.6.2026	31.12.2025	30.6.2026	31.12.2025
	RMB'000	RMB'000	RMB'000	RMB'000
Trade receivables	159,106	169,691	–	–
Less: allowance for expected credit losses	(41,535)	(41,545)	–	–
	117,571	128,146	–	–
Bills receivables	93,980	70,487	–	–
	211,551	198,633	–	–

The movements in allowance for impairment in respect of trade receivables during the financial period were as follows:

	Group		Company	
	30.6.2026	31.12.2025	30.6.2026	31.12.2025
	RMB'000	RMB'000	RMB'000	RMB'000
At beginning of the period	41,545	29,276	–	–
Allowance for impairment losses	–	13,566	–	–
Allowance for impairment losses written off	(10)	(1,297)	–	–
At end of the period	41,535	41,545	–	–

Trade receivables are non-interest bearing and the Group generally extends a credit period of 6 months to 1 year (2025: 6 months to 1 year) from date of invoice. They are recognised at the transaction price which represents their fair value on initial recognition.

Amount due from related companies (trade) and affiliated corporation (trade) are non-interest bearing and the Group generally extends a credit period of 1 year (2025: 1 year) from date of invoice. They are recognised at the transaction price which represents their fair value on initial recognition.

The bills receivables held by the Group are achieved by both collecting contractual cash flows and selling financial assets, which are measured at fair value through other comprehensive income (recycling). The fair values of the bills receivables have been calculated by discounting the expected future cash flows using rates currently available for instruments with similar terms, credit risk and remaining maturities. The fair values have been assessed to be approximate to their carrying amounts.



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17. Other receivables

	Group		Company	
	30.6.2026	31.12.2025	30.6.2026	31.12.2025
	RMB'000	RMB'000	RMB'000	RMB'000
Amount due from employees	4,638	7,325	—	—
Less: allowance for expected credit losses	(2,306)	(2,306)	—	—
	2,332	5,019	—	—
Interest receivable	—	62	—	—
Deposits	1,360	1,610	—	—
Prepayments for property, plant and equipment	10,333	10,771	—	—
Advance payments to suppliers	8,391	6,058	—	—
VAT receivables	24	—	—	—
Other receivables	873	3,663	—	—
Tax recoverable	412	702	—	—
	23,725	27,885	—	—
Non-current	13,392	10,771	—	—
Current	10,333	17,114	—	—
	23,725	27,885	—	—

The movements in allowance for impairment in respect of other receivables during the financial period were as follows:

	Group		Company	
	30.6.2026	31.12.2025	30.6.2026	31.12.2025
	RMB'000	RMB'000	RMB'000	RMB'000
At beginning of the period	2,306	2,289	—	—
Allowance for impairment loss	—	17	—	—
At end of the period	2,306	2,306	—	—

The amount due from employee and other receivables are unsecured, interest-free and repayable on demand.

18. Cash and cash equivalents

	Group		Company	
	30.6.2026	31.12.2025	30.6.2026	31.12.2025
	RMB'000	RMB'000	RMB'000	RMB'000
Cash at banks and on hand	87,443	160,705	67,849	145,431
Fixed deposit	—	17,540	—	—
	87,443	178,245	67,849	145,431

In FY2025, the Group's fixed deposit placed with a financial institution matured within 2 months (2024: 2 months) from the end of the reporting period. The interest rate is 3.00% (2024: 3.00%) per annum.

No fixed deposit placed for the current financial period.



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19. Trade payables

	Group		Company	
	30.6.2026	31.12.2025	30.6.2026	31.12.2025
	RMB'000	RMB'000	RMB'000	RMB'000
Trade payables	438,914	388,046	—	—
Bills payable	9,967	—	—	—
	<u>448,881</u>	<u>388,046</u>	<u>—</u>	<u>—</u>

Trade payables are non-interest bearing with credit periods ranging from 3 to 6 months (2025: 3 to 6 months).

Trade payables included RMB89,533,000 (2025: RMB56,930,000) which pertains to undue bills receivable transferred to creditors for the payments of outstanding amounts. In accordance with the laws in the PRC, the holders of the bills have a right of recourse against the Group if the PRC banks default.

Bills payable issued from bank represents short-term obligations arising from trade purchases. These bills mature within 6 months from the financial period.

20. Other payables

	Group		Company	
	30.6.2026	31.12.2025	30.6.2026	31.12.2025
	RMB'000	RMB'000	RMB'000	RMB'000
Accrued operating expenses	150,687	170,907	3,495	2,314
Loan interest payables	244	244	—	—
VAT payables	6,595	11,737	—	—
Other tax payables	910	1,123	—	—
Bonus payables	7,120	7,120	—	—
Deferred consideration	17,419	27,419	—	—
Payables relating to property, plant and equipment	11,048	16,432	—	—
	<u>194,023</u>	<u>234,982</u>	<u>3,495</u>	<u>2,314</u>

* Pertains to unpaid cash consideration for hotel assets acquisition of Hainan Xingmei Spring Hotel Co., Ltd. which is not due for payment.

21. Bank borrowings

	Group		Company	
	30.6.2026	31.12.2025	30.6.2026	31.12.2025
	RMB'000	RMB'000	RMB'000	RMB'000
Secured			—	—
Bank borrowings	230,000	235,000	—	—
Less: Amount due for settlement within 12 months (shown under current liabilities)	<u>(160,000)</u>	<u>(160,000)</u>	<u>—</u>	<u>—</u>
Amount due for settlement after 12 months	<u>70,000</u>	<u>75,000</u>	<u>—</u>	<u>—</u>



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21. Bank borrowings (cont'd)

The Group's secured bank borrowings consist mainly of the following loans:

- (i) Bank loan A relates to a RMB90,000,000 loan that is secured over land and building of WPMC and corporate guarantees issued by associates of the Executive Chairman of the Company. The effective interest rate of the bank loans at the reporting date is 3.00% (2025: 3.55%) per annum and it is repayable in full 7 months from drawdown date.
- (ii) Bank loan B relates to a RMB60,000,000 loan that is secured over land and building of WPMC and corporate guarantees issued by associates of the Executive Chairman of the Company. The effective interest rate of the bank loans at the reporting date is 3.00% (2025: 3.55%) per annum and it is repayable in full 7 months from drawdown date.
- (iii) Bank loan C relates to a refinanced RMB 85,000,000 (Original RMB 100,000,000) loan that are secured over land use rights of WYHSH and a corporate guarantee issued by an associate of the Executive Chairman of the Company. The effective interest rate of the bank loans at the reporting date is 3.10% (2025: 3.45%) per annum. As at the end of the reporting period, the outstanding borrowing amounted to RMB 80,000,000 (2025: RMB 85,000,000)

The carrying amount of bank loans approximate their fair values due to either the relatively short-term maturity of these loans or the interest rates approximate the market rates prevailing at end of the financial period.

22. Share capital

	Group and Company			
	30.6.2026 No. of shares '000	30.6.2026 RMB'000	31.12.2025 No. of shares '000	31.12.2025 RMB'000
Issued and fully paid ordinary shares, with no par value				
At beginning and end of period	400,000	250,660	400,000	250,660

All issued shares are fully paid ordinary shares with no par value.

The holders of the ordinary shares are entitled to receive dividend as and when declared by the Company. All ordinary shares carry one vote per share without restrictions.



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23. Accounting classifications and fair values

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

		Group		Company	
	Note	30.6.2026 RMB'000	31.12.2025 RMB'000	30.6.2026 RMB'000	31.12.2025 RMB'000
<i>Financial assets at amortised cost</i>					
Trade receivables	16	117,571	128,146	—	—
Other receivables*	17	4,565	10,354	—	—
Due from related parties (trade)		195,174	163,891	—	—
Due from affiliated company (trade)		119	154	—	—
Due from related parties (non-trade)		55	—	—	—
Due from subsidiaries (non-trade)		—	—	918	806
Cash and cash equivalents	18	87,443	178,245	67,849	145,431
		404,927	480,790	68,767	146,237
<i>Financial assets measured at FVOCI</i>					
Financial assets, at fair value through other comprehensive income	12	78,223	—	78,223	—
Bill receivables	16	93,980	70,487	—	—
		172,203	70,487	78,223	—
<i>Financial liabilities at amortised cost</i>					
Trade payables	19	448,881	388,046	—	—
Other payables #	20	186,518	222,122	3,495	2,314
Due to related parties (trade)		7,838	6,053	—	—
Due to affiliated company (trade)		1,292	1,439	—	—
Due to subsidiaries (non-trade)		—	—	101,732	—
Due to related parties (non-trade)		178	373	—	99,117
Leases liabilities		16,185	16,421	—	—
Bank borrowings		230,000	235,000	—	—
		890,892	869,454	105,227	101,431

* Excludes VAT receivables, advance payments to suppliers, prepayments and tax recoverable

Excludes VAT payables, other tax payables and deferred income.

Estimation the fair value

The fair values of applicable assets and liabilities are determined and categorised using a fair value hierarchy as follows:

(a) Level 1 – the fair values of assets and liabilities with standard terms and conditions and which trade in active liquid markets that the Group can access at the measurement date are determined with reference to quoted market prices (unadjusted).

(b) Level 2 – in the absence of quoted market prices, the fair values of the assets and liabilities (excluding derivative instruments) are determined using the other observable, either directly or indirectly, inputs such as quoted prices for similar assets/liabilities in active markets, quoted prices for identical or similar assets/liabilities in non-active markets.

(c) Level 3 – in the absence of quoted market prices included within Level 1 and observable inputs included within Level 2, the fair values of the remaining assets and liabilities are determined in accordance with generally accepted pricing models.



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23. Accounting classifications and fair values (cont'd)

Estimation the fair value (cont'd)

Fair value measurements that use inputs of different hierarchy levels are categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

	<u>Level 1</u> RMB '000	<u>Level 2</u> RMB '000	<u>Level 3</u> RMB '000
<u>Recurring Fair Value Measurement</u>			
<u>Group and Company</u>			
<u>2026</u>			
Financial assets:			
Financial assets, at fair value through other comprehensive income	78,223	-	-
Bills receivables	-	93,980	-
<u>2025</u>			
Financial assets:			
Financial assets, at fair value through other comprehensive income	-	-	-
Bills receivables	-	70,487	-

Except as disclosed in the respective notes, the carrying amounts of the current financial assets and financial liabilities approximate their respective fair values.

The fair values of the bills receivable in Level 2 have been calculated by discounting the expected future cash flows using rates currently available for instruments with similar terms, credit risk and remaining maturities. The fair values have been assessed to be approximate to their carrying amounts.

The listed equity securities are denominated in USD. Fair values have been determined by reference to their quoted bid prices at the reporting date and have been translated using the spot foreign currency rates at the end of the reporting period where appropriate.



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OTHER INFORMATION REQUIRED BY LISTING RULE APPENDIX 7.2

- 1(a) Details of any changes in the company's share capital arising from rights issue, bonus issue, subdivision, consolidation, share buy-backs, exercise of share options or warrants, conversion of other issues of equity securities, issue of shares for cash or as consideration for acquisition or for any other purpose since the end of the previous period reported on. State the number of shares that may be issued on conversion of all the outstanding convertibles, if any, against the total number of issued shares excluding treasury shares and subsidiary holdings of the issuer, as at the end of the current financial period reported on and as at the end of the corresponding period of the immediately preceding financial year. State also the number of shares held as treasury shares and the number of subsidiary holdings, if any, and the percentage of the aggregate number of treasury shares and subsidiary holdings held against the total number of shares outstanding in a class that is listed as at the end of the current financial period reported on and as at the end of the corresponding period of the immediately preceding financial year.**

During the six months ended 30 June 2026 ("1H26"), there has been no change in the issued and paid-up share capital of the Company. There are also no outstanding convertibles as at the end of the current financial period reported on and as at the end of the corresponding period of the immediately preceding financial year.

The Company does not have any treasury shares and there are no subsidiary holdings.

- 1(b) To show the total number of issued shares excluding treasury shares as at end of the current financial period and as at the end of the immediately preceding year.**

	As at 30 June 2026	As at 31 December 2025
Total number of issued shares	400,000,000	400,000,000
Less: treasury shares	-	-
Total number of issued shares excluding treasury shares	400,000,000	400,000,000

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

The Company does not have any outstanding treasury shares as at the end of the current financial period reported on.

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

Not applicable as the Company does not have any subsidiary that holds shares issued by the Company.

- 2. Whether the figures have been audited or reviewed, and in accordance with which auditing standard or practice.**

The figures have not been audited or reviewed by the Company's auditors.



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

Not applicable.

- 3A. 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.

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

This is not required for any audit issue that is a material uncertainty relating to going concern.

Not applicable.

4. Whether the same accounting policies and methods of computation as in the issuer's most recently audited annual financial statements have been applied.

Except as disclosed in Note 5 below, the Group has applied the same accounting policies and methods of computation in the financial statements for the current financial period as those of the most recently audited annual financial statements.

5. If there are any changes in the accounting policies and methods of computation, including any required by an accounting standard, what has changed, as well as the reasons for, and the effect of, the change.

The Group has adopted all new and revised and interpretations of Singapore Financial Standards (International) ("SFRS(I)") that are relevant to its operations and effective for annual periods beginning after 1 January 2026. The adoption of these new and revised SFRS(I) did not result in significant changes to the Group's accounting policies and amounts reported for the current and prior periods.

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

	1.1.2026 to 30.6.2026	1.1.2025 to 30.6.2025	1.4.2026 to 30.6.2026	1.4.2025 to 30.6.2025
(a) Based on weighted average number of ordinary share on issue (RMB); and	(0.0785)	(0.0298)	(0.0242)	(0.0322)
(b) On a fully diluted basis (RMB)	(0.0785)	(0.0298)	(0.0242)	(0.0322)
Weighted average number of shares	400,000,000	400,000,000	400,000,000	400,000,000



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7. **Net asset value (for the issuer and group) per ordinary share based on the total number of issued shares excluding treasury shares of the issuer at the end of the:**
(a) **current financial period reported on; and**
(b) **immediately preceding financial year.**

	Group		Company	
	30.6.2026	31.12.2025	30.6.2026	31.12.2025
	RMB	RMB	RMB	RMB
Net asset value (" NAV ") per ordinary share based on issued share capital at the end of the respective periods:	2.0395	2.1541	1.7254	1.7948
No. of shares in computing NAV	400,000,000	400,000,000	400,000,000	400,000,000

8. **A review of the performance of the group, to the extent necessary for a reasonable understanding of the group's business. It must include a discussion of the following:**
- (a) **any significant factors that affected the turnover, costs, and earnings of the group for the current financial period reported on, including (where applicable) seasonal or cyclical factors; and**
- (b) **any material factors that affected the cash flow, working capital, assets or liabilities of the group during the current financial period reported on.**

REVIEW OF PERFORMANCE

(A) Consolidated Statement of Profit or Loss and Other Comprehensive Income

(i) Revenue

For the 3 months ended 30 June 2026 ("**2Q26**"), the Group's turnover decreased by 19.6% to RMB139.3 million from RMB173.3 million for the 3 months ended 30 June 2025 ("**2Q25**").

In terms of sales performance for 2Q26, sales of conventional stamping machines decreased by 38.9% while sales of high performance and high tonnage stamping machines decreased by 15.4% compared to 2Q25 respectively.

For the 1H26, the Group's turnover decreased by 22.6% to RMB276.1 million from RMB356.8 million for the 6 months ended 30 June 2025 ("**1H25**").

In terms of sales performance for 1H26, sales of conventional stamping machines decreased by 48.0% while sales of high performance and high tonnage stamping machines decreased by 19.2% compared to 1H25 respectively.

Overall, the decrease in number of units sold in conventional stamping machines and high performance and high tonnage stamping machines which were partially offset by an upward revision in the average selling prices of the stamping machines, contributed to the overall decrease in turnover.



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(ii) Gross Profit

The Group's gross profit for 2Q26 decreased by 48.3% to RMB16.0 million from RMB31.0 million in 2Q25. The gross profit margin decreased by 6.4 percentage point to 11.5% in 2Q26 from 17.9% in 2Q25.

In terms of gross profit margin for 2Q26, gross profit margin for conventional stamping machines decreased by 7.6% to 9.9% from 17.5% in 2Q25 while gross profit margin for high performance and high tonnage stamping machines decreased by 2.2% to 10.5% from 12.7% in 2Q25.

The Group's gross profit for 1H26 decreased by 67.1% to RMB21.4 million from RMB65.2 million in 1H25. The gross profit margin for 1H26 decreased by 10.5 percentage point to 7.8% from 18.3% in 1H25.

In terms of gross profit margin for 1H26, gross profit margin for conventional stamping machines decreased by 11.4% to 6.7% from 18.1% in 1H25 while gross profit margin for high performance and high tonnage stamping machines decreased by 9.0% to 6.6% from 15.6% in 1H25.

Overall, the decrease in the Group's gross profit margin was mainly due to a decrease in production of conventional stamping machines and high performance and high tonnage stamping machines which was partially offset by an upward revision in the average selling prices of the stamping machines.

(iii) Other Income

In 2Q26, other income decreased by 3.2% to RMB4.1 million from RMB4.2 million in 2Q25.

In 1H26, other income decreased by 11.4% to RMB7.4 million from RMB8.4 million in 1H25.

Overall, the decrease was mainly due to a decrease in grants received from the government and gains from disposals of raw and scrap materials which was partially offset by an increase in processing income.

(iv) Distribution and Selling Expenses

In 2Q26, distribution and selling expenses decreased by 33.0% to RMB10.1 million from RMB15.0 million in 2Q25.

In 1H26, distribution and selling expenses decreased by 31.7% to RMB17.5 million from RMB25.7 million in 1H25 in tandem with the decrease in revenue. As a percentage of total revenue, distribution and selling expenses decreased by 0.8% to 6.4% in 1H26 from 7.2% in 1H25.

Overall, the decrease was mainly due to higher sales to related parties which resulted in a decrease in sales commission payable to sales personnel, transport expenses, travelling expenses, meeting expenses and consultancy services which was partially offset by an increase in marketing expenses.



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(v) Administrative Expenses

In 2Q26, administrative expenses decreased by 11.8% to RMB22.8 million from RMB25.8 million in 2Q25.

In 1H26, administrative expenses decreased by 4.2% to RMB47.3 million from RMB49.3 million in 1H25. As a percentage of total revenue, administrative expenses increased by 3.3% to 17.1% in 1H26 from 13.8% in 1H25.

Overall, the decrease was mainly due to a decrease in staff salaries which was partially offset by an increase in hotel assets' amortisation and depreciation of RMB14.7 million (FY25: RMB 11.3 million).

(vi) Depreciation and Amortisation Expenses

In 2Q26, depreciation and amortisation expenses decreased by 3.50% to RMB22.6 million from RMB23.5 million in 2Q25.

In 1H26, depreciation and amortisation expenses increased by 4.0% to RMB44.8 million from RMB43.1 million in 1H25.

The increase was mainly due to an increase in amortisation and depreciation of hotel assets which was partially offset by some property, plant and equipment that were fully amortised.

(vii) Other Gains/(Expenses)

In 2Q26, other gains recorded a gain of RMB3.4 million whereas in 2Q25, other expenses recorded an expense of RMB7.5 million.

In 1H26, other gains recorded a gain of RMB5.3 million whereas in 1H25, other expenses recorded an expense of RMB9.5 million.

Overall, the gains/expense was mainly due to upward/downward fluctuation in foreign currency exchange rate.

(viii) Net (Write-back)/Provision of Impairment Losses on Trade and Other Receivables

In 2Q26, net provision of impairment losses on trade and other receivables recorded a write-back of RMB 0.01 million whereas in 2Q25, net provision of impairment losses recorded a provision of RMB0.1 million.

In 1H26, net provision of impairment losses on trade and other receivables recorded a write-back of RMB 0.01 million whereas in 1H25, net provision of impairment losses recorded a provision of RMB0.2 million.

There was a write-back as the provision for impairment losses is no longer required.

(ix) Net Financial Costs

In 2Q26, the Group's finance income recorded a decrease by 38.5% to RMB1.2 million from RMB1.9 million in 2Q25.



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(ix) Net Financial Costs (cont'd)

In 1H26, the Group's finance income recorded a decrease by 32.9% to RMB2.6 million from RMB3.8 million in 1H25,

The decrease was mainly due to a decrease in the quantum of funds allocated to interest-bearing bank accounts and/or fixed deposits placed within financial institutions to earn interest income and a decrease in interest bearing bank accounts and/or fixed deposits bank interest rate.

In 2Q26, the Group's finance costs recorded a decrease by 17.5% to RMB2.0 million from RMB2.4 million in 2Q25.

In 1H26, the Group's finance costs recorded a decrease by 14.3% to RMB4.4 million from RMB5.1 million in 1H25.

The decrease was mainly attributable to lower interest paid on bank borrowings, arising from a reduction in the applicable interest rates, as well as a decrease in the early redemption of bills receivables.

Overall, the Group achieved a net finance cost mainly due to interest paid for bank borrowings and early redemption of bills receivables in excess of the interest income from the interest-bearing bank accounts and/or fixed deposit placed with financial institutions.

(x) Loss Before Tax

In 2Q26, the Group's loss before tax ("**LBT**") recorded a decrease by 25.6% to RMB10.2 million from RMB13.7 million in 2Q25.

In 1H26, the Group's LBT recorded an increase by 160.0% to RMB32.4 million from RMB12.5 million in 1H25.

(xi) Tax Credit

In 2Q26, the Group's tax credit decreased by 38.6% to RMB0.5 million from RMB0.8 million in 2Q25.

In 1H26, the Group's tax credit increased by 81.5% to RMB1.0 million from RMB0.6 million in 1H25.

Overall, the increase was primarily driven by the absence of current income tax expense and a substantial reduction in withholding tax which was partially offset by a lower deferred tax credit.

World Precise Machinery (China) Co., Ltd. ("**WPMC**") and World Precise Machinery (Shenyang) Co., Ltd. ("**WPMS**") enjoyed preferential income tax rate of 15% as WPMC and WPMS have been regarded as a High-Tech Enterprise.

World Precise Machinery Parts (Jiangsu) Co., Ltd., Jiangsu World Tourism Investment Management Co., Ltd., Hainan World Tourism Investment Co., Ltd., Wanning Yinhu Hot Spring Holiday Hotel Co., Ltd. and Hainan Xingmei Spring Hotel Co., Ltd., all are PRC incorporated companies, was subjected to tax at the statutory tax rate of 25%.



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(xi) Tax Credit (cont'd)

World Precise Machinery (Thailand) Co., Ltd., a Thailand incorporated company, enjoyed a preferential income tax treatment under scheme of Board of Investment Thailand.
World Precise Machinery TAS, an Uzbekistan incorporated company, was subjected to tax at the statutory tax rate of 15%.

World Precision Machinery Limited, a Singapore incorporated company, was subjected to tax at the statutory tax rate of 17%.

(xii) Net Loss After Tax

In 2Q26, the Group's net loss after tax ("NLAT") recorded a decrease by 24.8% to RMB9.7 million from RMB12.9 million in 2Q25.

In 1H26, the Group's NLAT recorded an increase by 163.7% to RMB31.4 million from RMB11.9 million in 1H25.

(B) Consolidated Statement of Financial Position (30 June 2026 vs 31 December 2025)

For the period under review, the Group's non-current assets increased by approximately RMB33.3 million mainly due to the acquisition of investment securities and purchases of property, plant and equipment which were partially offset by the depreciation and amortisation expenses and decrease in prepayment for property, plant and equipment.

For the period under review, the Group's non-current liabilities decreased by RMB6.4 million due to repayment of bank loans and a decrease in deferred tax liabilities and lease liabilities.

The Group's total current assets decreased by approximately RMB65.0 million from RMB845.9 million as at 31 December 2025 to RMB780.9 million as at 30 June 2026. This was attributable to a decrease in inventories (mainly due to a decrease in sales order), other receivables (which was mainly due to a decrease in advances to sales personnel, refundable deposits and other receivables which were partially offset by an increase in advance payments to suppliers for raw materials) and cash and cash equivalents (as explained in the consolidated statement of cash flows), which were partially offset by an increase in trade receivables (mainly due to an increase in bills receivables from customers) and amount due from related parties (trade).

The Group's total current liabilities increased by approximately RMB20.6 million from RMB854.8 million as at 31 December 2025 to RM875.4 million as at 30 June 2026. This was attributable to an increase in trade payables (mainly due to an increase in bills payables, an increase in reclassification of bill receivables due to unmature bill receivables transfer to trade suppliers' for settlement of debts and slower payments to suppliers) and amount due to related parties (trade) which were partially offset by a decrease in contract liabilities (mainly due to a decrease in advances received from customers) and other payables (mainly due to a decrease in accrued operating expenses, VAT and other tax payables, payables relating to property, plant and equipment and payment of deferred consideration for hotel assets purchased).



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(C) Consolidated Statement of Cash Flows

For the 3 months ended 30 June 2026, the Group recorded a net cash decrease of approximately RMB89.4 million. This was mainly due to: -

- a) the net cash inflow arising from operating activities which amounted to RMB2.0 million. The reasons were disclosed in the commentary under consolidated statement of profit or loss and other comprehensive income and consolidated statement of financial position.
- b) the net cash outflow arising from investing activities which amounted to RMB84.3 million mainly due to the purchases of property, plant and equipment and acquisition of investment securities
- c) the net cash outflow arising from financing activities which amounted to RMB7.1 million mainly due to net repayment of bank loans, payment of lease liabilities and interest paid.

For the 6 months ended 30 June 2026, the Group recorded a net cash decrease of approximately RMB79.7 million. This was mainly due to: -

- a) the net cash inflow arising from operating activities which amounted to RMB16.8 million. The reasons were disclosed in the commentary under consolidated statement of profit or loss and other comprehensive income and consolidated statement of financial position.
- b) the net cash outflow arising from investing activities which amounted to RM86.9 million mainly due to the purchases of property, plant and equipment and acquisition of investment securities.
- b) the net cash outflow arising from financing activities which amounted to RMB9.6 million mainly due to net repayment of bank loans, payment of lease liabilities and interest paid.

Cash and cash equivalents as at 30 June 2026 stood at RMB87.4 million.

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

Not applicable.

10. 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 financial year ending 31 December 2026 (“FY2026”) will be a challenging year for the Group, with the PRC’s domestic economy and in particular, the traditional manufacturing sector, still hampered by sluggish consumer and business sentiment, while international geopolitical conflicts, including the Russia-Ukraine War, the Israel-Hamas conflict, the USA-Iran War and significant increase in USA tariff, continues a more unstable external environment. As a result of these various pressures, the Group’s business outlook will remain subdued in FY2026.

The management is monitoring the development of the business environment closely and will adjust its existing business strategies to better mitigate these challenges.

The Group’s order book stood at RMB 188.7 million as at 3 August 2026.



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11. Dividend

- (a) Whether an interim (final) ordinary dividend has been declared (recommended); and**

No interim dividend was declared or recommended.

- (b) (i) Amount per share**

Not applicable.

- (ii) Previous corresponding period**

Not applicable.

- (c) Whether the dividend is before tax, net of tax or tax exempt. If before tax or net of tax, state the tax rate and the country where the dividend is derived. (If the dividend is not taxable in the hands of shareholders, this must be stated).**

Not applicable.

- (d) The date the dividend is payable.**

Not applicable.

- (e) The date on which Registrable Transfers received by the company (up to 5.00 pm) will be registered before entitlements to the dividend are determined.**

Not applicable.

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

No dividend has been declared / recommended for the current financial period reported on as dividend, if any, will be declared at the full year results announcement.

13. If 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.

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

The IPTs for 1H26 are as follows: -

Name of Interested Person	Nature of relationship	Aggregate value of all interested person transactions during the financial year under review (excluding transactions less than \$100,000 and transactions	Aggregate value of all interested person transactions conducted under shareholders' mandates pursuant to Rule 920 (excluding transactions less



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		conducted under shareholders' mandate pursuant to Rule 920)	than \$100,000)
		(RMB'000)	(RMB'000)
<u>Jiangsu World Machinery and Electronics Group Co., Ltd.</u> Sale of parts.	Associate of the Controlling Shareholder	N/A	7
<u>Jiangsu World Plant-Protecting Machinery Co., Ltd.</u> Processing fees received and sale of raw materials, parts and machineries.	Associate of the Controlling Shareholder	N/A	436
<u>Jiangsu World Agriculture Machinery Co., Ltd.</u> Processing fees received and sale of raw materials, parts and machineries. Purchase of raw materials.	Associate of the Controlling Shareholder	N/A	49,046 10
<u>Jiangsu World Agriculture Machinery & Parts Manufacturing Co., Ltd.</u> Processing fees received and sale of raw materials, parts and machineries. Processing fees paid and purchase of raw materials and scrap materials.	Associate of the Controlling Shareholder	N/A	13,015 1,823
<u>World Agriculture (Shenyang) Co., Ltd.</u> Processing fees received and sale of raw materials, scrap materials and parts.	Associate of the Controlling Shareholder	N/A	676



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<u>World Heavy Industry (China) Co., Ltd.</u> Processing fee received and sale of raw materials, parts and machineries. Purchase of raw materials and scrap materials.	Associate of the Controlling Shareholder	N/A	4,321 2,520
<u>Jiangsu World Precise Machinery Co., Ltd.</u> Land rental paid.	Associate of the Controlling Shareholder	N/A	300
<u>Jiangsu World Furniture Co., Ltd.</u> Processing fees received and sale of raw materials, parts and machineries.	Associate of the Controlling Shareholder	N/A	142
<u>Jiangsu World High End Agriculture Equipment Co., Ltd.</u> Processing fees received and sale of raw materials, parts and machineries. Purchase of raw materials and scrap materials.	Associate of the Controlling Shareholder	N/A	20,562 2,621
<u>Danyang World Machinery Parts Manufacturing Co., Ltd.</u> Processing fees received and sale of raw materials and parts. Purchase of raw materials,	Associate of the Controlling Shareholder	105 138	N/A
<u>World High Precision Complete Equipment Co., Ltd.</u> Sale of parts. Purchase of raw materials and scrap materials.	Associate of the Controlling Shareholder	135 1,945	N/A



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WORLD PRECISION MACHINERY LIMITED
(Incorporated in Singapore)
(Co. Regn. No: 200409453N)

<u>Qashqadaryo World Cotton MCHJ</u> Sale of raw materials, parts and machineries.	Associate of the Controlling Shareholder	9,322	N/A
<u>World Industry (Thailand) Co.,Ltd.</u> Purchase of machineries.	Associate of the Controlling Shareholder	1,122	N/A
Total		12,767	95,479

14. 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) of Listing Manual

The Company confirms that the undertakings required under Rule 720(1) of the Listing Manual have been obtained from all its directors and executive officers in the format set out in Appendix 7.7 of the Listing Manual.

15. Statement Pursuant to Rule 705(5) of the Listing Manual

The Directors confirm that, to the best of their knowledge and belief, nothing has come to the attention of the Board of Directors which may render the unaudited half year and second quarter results of the Group for the financial period ended 30 June 2026 to be false or misleading in any material aspect.

On behalf of the Board of Directors

Wang Weiyao
Executive Chairman

Shao Jianjun
Non-Executive and Non-Independent Director

BY ORDER OF THE BOARD

Wang Weiyao
Executive Chairman
11 August 2026