SINGAPORE KITCHEN EQUIPMENT LIMITED
Incorporated in the Republic of Singapore
(Registration No. 201312671M)

CONDENSED INTERIM FINANCIAL STATEMENTS FOR THE SIX MONTHS ("6M FY2026") ENDED 30 JUNE 2026

SINGAPORE KITCHEN EQUIPMENT LIMITED

Incorporated in the Republic of Singapore
(Registration No. 201312671M)

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

	Note	6 months ended 30 Jun 2026 (Unaudited) S$'000	6 months ended 30 Jun 2025 (Unaudited) S$'000	Change %
Revenue	4	12,955	10,629	21.9%
Cost of sales		(8,936)	(8,334)	7.2%
Gross Profit		**4,019**	**2,295**	**75.1%**
Other operating income				
Interest income		16	49	-67.3%
Other income		409	199	105.5%
Operating expenses				
Selling and distribution expenses		(1,513)	(1,657)	-8.7%
Administrative expenses		(2,808)	(3,179)	-11.7%
Other operating expenses		-	(2)	-100.0%
Finance costs		(147)	(230)	-36.1%
Loss before taxation	5	**(24)**	**(2,525)**	**-99.1%**
Taxation		**(20)**	**(15)**	**33.3%**
Loss for the period		**(44)**	**(2,540)**	**-98.3%**
Other comprehensive (loss)/ income				
Items that may be reclassified subsequently to profit or loss				
Foreign currency translation difference on consolidation		-	(9)	n.m
Total comprehensive loss for the period attributable to owners of the Company		**(44)**	**(2,549)**	**-98.3%**
Owners of the Company		(48)	(2,549)	-98.1%
Non-Controlling Interest		4	-	n.m
Loss per share attributable to owners of the Company				
Basic and diluted (Singapore cents)	7	(0.03)	(1.64)	-98.1%

* n.m. denotes not meaningful

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Condensed Interim Statements of Financial Position

		The Group as at		The Company as at	
	Note	30 Jun 2026 (Unaudited) S$'000	31 Dec 2025 (Audited) S$'000	30 Jun 2026 (Unaudited) S$'000	31 Dec 2025 (Audited) S$'000
Non-Current Assets					
Property, plant and equipment		14,482	14,200	-	-
Intangible assets		73	43	1	-
Right-of-use assets		1,408	1,595	-	-
Subsidiaries		-	-	10	10
Finance lease receivables		140	46	-	-
		16,103	**15,884**	**11**	**10**
Current Assets					
Inventories		2,238	2,351	-	-
Trade and other receivables		5,751	5,350	6,171	4,839
Prepayments		222	188	59	13
Contract assets		-	34	-	
Finance lease receivables		335	226	-	-
Restricted bank deposits		4,588	3,797	190	-
Cash and bank deposits		4,234	7,025	-	224
		17,368	**18,971**	**6,420**	**5,076**
TOTAL ASSETS		**33,471**	**34,855**	**6,430**	**5,086**
Non-Current Liabilities					
Borrowings	9	8,320	8,749	-	-
Lease liabilities		1,011	1,060	-	-
Deferred tax liabilities		-	-	-	-
		9,331	9,809	-	-
Current Liabilities					
Borrowings	9	2,306	1,580	-	-
Lease liabilities		700	720	-	-
Contract liabilities		2,507	2,690	-	-
Trade and other payables		4,117	5,110	534	138
Current tax payable		2	5	-	3
		9,632	**10,105**	**534**	**141**
TOTAL LIABILITIES		**18,963**	**19,914**	**534**	**141**
NET ASSETS		**14,508**	**14,941**	**5,897**	**4,945**
Equity					
Share capital	10	5,125	5,125	5,125	5,125
Other reserves		1,097	1,097	-	-
Retained earnings / (Accumulated losses)		8,282	8,719	772	(180)
Equity attributable to owners of company		14,504	14,941	5,897	4,945
Non-Controlling Interest		4	-	-	-
TOTAL EQUITY		**14,508**	**14,941**	**5,897**	**4,945**

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Condensed Interim Consolidated Statement of Cash Flows

	Note	6 months ended 30 June 2026 S$'000 (Unaudited)	6 months ended 30 Jun 2025 S$'000 (Unaudited)
Cash Flows from Operating Activities			
Loss before taxation		**(24)**	**(2,525)**
Adjustments for:			
Amortisation of intangible assets		15	27
Depreciation of property, plant and equipment		371	458
Depreciation of right of use assets		36	327
Finance income on net investments in finance leases		-	-
Impairment losses on trade receivables recognised		-	-
Interest expense		147	230
Interest income on fixed deposits		(16)	(49)
Inventories written off		-	-
Finance lease recoverable written off		-	-
Write-down on inventories reversed		-	(10)
Operating gain / (loss) before working capital changes		**529**	**(1,542)**
Working Capital Changes:			
Changes in inventories		113	877
Change in trade and other receivables		(400)	3,049
Change in contract assets		34	-
Changes in prepayments		(34)	(16)
Changes in trade and other payable		(993)	(2,658)
Changes in contract liabilities		(184)	421
Cash (used in) / generated from operating activities		**(935)**	**132**
Income taxes paid		(53)	(115)
Net cash (used in) / generated from operating activities		**(988)**	**17**
Cash (used in) / generated from Investing Activities			
Interest received from fixed deposits		16	49
Payments for intangible assets		(45)	(10)
Proceeds from finance lease receivables		136	255
Purchases of property, plant and equipment		(281)	(221)
Net cash (used in) / generated from investing activities		**(174)**	**73**
Cash used in Financing Activities			
Proceeds from borrowings		3,403	2,643
Repayment of borrowings		(3,106)	(3,467)
Repayment of lease liabilities		(985)	(428)
Bank deposits pledged or with maturity of more than three months		(791)	(2,199)
Interest paid		(147)	(230)
Dividend paid		-	-
Net cash used in financing activities		**(1,626)**	**(3,681)**
Net decrease in cash and cash equivalents		**(2,788)**	**(3,591)**
Cash and cash equivalents at beginning of the period		8,043	7,603
Exchange differences on translation of cash and cash equivalents		0	(9)
Cash and cash equivalents at end of the period		**5,255**	**4,003**

Condensed Interim Statements of Changes of Equity

The Group	Share Capital S$'000	Merger Reserve S$'000	Foreign Currency Translation Reserve S$'000	Retained Earnings S$'000	Non-Controlling Interest S$'000	Total Equity S$'000
Balance at 1 Jan 2026	**5,125**	**1,310**	**(214)**	**8,719**	**-**	**14,940**
Loss for the period	-	-	-	(48)	4	(44)
Other comprehensive income for the period						
Foreign currency translation differences	-	-	-	-	-	-
Total comprehensive income for the period	**-**	**-**	**-**	**(48)**	**4**	**(44)**
Contributions by and distributions to owners:						
Dividends	**-**	**-**	**-**	**(388)**	**-**	**(388)**
Non-controlling interest arising from incorporation of a subsidiary	**-**	**-**	**-**	**-**	**-**	**-**
Balance at 30 Jun 2026	**5,125**	**1,310**	**(214)**	**8,283**	**4**	**14,508**

The Group	Share Capital S$'000	Merger Reserve S$'000	Foreign Currency Translation Reserve S$'000	Retained Earnings S$'000	Non-Controlling Interest S$'000	Total Equity S$'000
Balance at 1 Jan 2025	**5,125**	**1,311**	**(134)**	**12,746**	**-**	**19,048**
Loss for the period	-	-	-	(2,540)	-	(2,540)
Other comprehensive income for the period						
Foreign currency translation differences	-	-	(9)	-	-	(9)
Total comprehensive income for the period	**-**	**-**	**(9)**	**(2,540)**	**-**	**(2,549)**
Contributions by and distributions to owners:						
Dividends	-	-	-	(388)	-	(388)
Balance at 30 Jun 2025	**5,125**	**1,311**	**(143)**	**9,818**	**-**	**16,111**

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Condensed Interim Statements of Changes of Equity (continued)

The Company	**Share Capital S$'000**	**Accumulated Losses S$'000**	**Total Equity S$'000**
Balance at 1 Jan 2026	**5,125**	**(180)**	**4,945**
Profit for the period		1,340	1,340
Total comprehensive profit for the period	**-**	**1,340**	**1,340**
Contributions by and distributions to owners:			
Dividends		**(388)**	**(388)**
Balance at 30 Jun 2026	**5,125**	**772**	**5,897**

The Company	**Share Capital S$'000**	**Accumulated Losses S$'000**	**Total Equity S$'000**
Balance at 1 Jan 2025	**5,125**	**(979)**	**4,146**
Profit for the period		1,812	1,812
Total comprehensive profit for the period	**-**	**1,812**	**1,812**
Contributions by and distributions to owners:			
Dividends	-	(388)	(388)
Balance at 30 Jun 2025	**5,125**	**1,424**	**6,549**

Notes to Condensed Interim Consolidated Financial Statements

1. Corporate information

Singapore Kitchen Equipment Limited (the "**Company**") is incorporated as a limited liability company and domiciled in Singapore and whose shares are publicly traded on the Catalist of the Singapore Exchange Securities Trading Limited.

These condensed interim consolidated financial statements as at and for the six months period ended 30 June 2026 comprise the Company and its subsidiaries (collectively, the "**Group**").

The principal activities of the Company are those relating to investment holding. The principal activities of the subsidiaries are:

(a) manufacturing of table, kitchen and other cutlery equipment;
(b) repair and maintenance and servicing of commercial kitchen equipment;
(c) rental of kitchen equipment business; and
(d) food court business (includes sub-leasing and self-operation of food court stalls)

2. Basis of Preparation

The condensed interim financial statements as at and for the six months ended 30 June 2026 have been prepared in accordance with SFRS(I) 1-34 *Interim Financial Reporting*. 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 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 financial 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.

The condensed interim financial statements are presented in Singapore dollar ("**S$**") which is the Company's functional currency.

2.1. New and amended standards adopted by the Group.

The Group has applied various new accounting standards and interpretations of accounting standards for the first time for the financial year beginning on 1 January 2026. The application of these standards and interpretations did not have a material effect on the condensed interim financial statements.

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. Although these estimates are based on management's best knowledge of current events and actions, 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 recognized in the period in which the estimates are revised and in any future periods affected.

3. Seasonal operations

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

4. Segment & Revenue Information

Business Segments

The Group is primarily engaged in four business segments namely:
(i) Fabrication and distribution business;
(ii) Maintenance and servicing business;
(iii) Rental business; and
(iv) Food court business (includes sub-leasing and self-operation of food court stalls)

The Group adopts these four business segments for its primary segment information. All operating segments' operating results are reviewed regularly by the Company's executive directors who are the Group's chief operating decision makers to make decisions about resources to be allocated to the segment and to assess its performance, and for which discrete financial information is available.

4.1. Reportable Segments

Business Segment (Unaudited)	**Fabrication & Distribution Business S$'000**	**Maintenance & Servicing Business S$'000**	**Rental Business [1] S$'000**	**Food Court Business S$'000**	**Unallocated S$'000**	**Total S$'000**
6M FY2026						
Segment Revenue						
External revenue	8,819	3,402	-	734	-	12,955
Results						
Segment results	387	2	-	(382)	-	7
Finance costs	(100)	(39)	-	(8)	-	(147)
Profit/(Loss) before taxation	366	(6)	-	(384)	-	(24)
Taxation	(14)	(5)	-	(1)	-	(20)
Profit/(Loss) for the period	352	(11)	-	(385)	-	(44)
Non-cash items						
Amortisation of intangible assets	10	4	-	1	-	15
Depreciation of property, plant and equipment	252	97	-	21	-	371
Depreciation of right-of-use assets	25	10	-	2	-	36
Write-down on inventories reversed						
Capital expenditure						
Property, plant and equipment	191	73	-	17	-	281
Assets and liabilities						
Segment assets	22,817	8,803	-	1,851	-	33,471

[1] The rental business segment recorded minimal revenue during the financial period due to temporary market headwinds and low rental turnover. Management highlights that despite the current low volume of business, rental operations remain ongoing and active. The Group has not ceased, abandoned, or classified these operations as discontinued. Strategic reviews are underway to optimize asset utilization and restore rental rates. Assets and liabilities related to specific operations were reclassified from the rental segment to other segments.

Segment liabilities	12,908	4,979	-	1,076	-	18,963

4.1. Reportable Segments (continued)

Business Segment (Unaudited)	**Fabrication & Distribution Business S$'000**	**Maintenance & Servicing Business S$'000**	**Rental Business S$'000**	**Food Court Business S$'000**	**Unallocated S$'000**	**Total S$'000**
6M FY2025						
Segment Revenue						
External revenue	7,466	2,624	71	468	-	10,629
Results						
Segment results	(1,546)	(33)	46	(551)	(211)	(2,295)
Finance costs	(160)	(56)	-	(14)	-	(230)
(Loss)/Profit before taxation	(1,706)	(89)	46	(565)	(211)	(2,525)
Taxation	-	-	-	-	(15)	(15)
(Loss)/Profit for the period	(1,706)	(89)	46	(565)	(226)	(2,540)
Non-cash items						
Amortisation of intangible assets	(14)	(5)	-	(8)	-	(27)
Depreciation of property, plant and equipment	(257)	(83)	-	(69)	-	(458)
Depreciation of right-of-use assets	(242)	(85)	-	-	-	(327)
Impairment losses on trade receivables reversed	-	-	-	-	-	-
Write-down on inventories reversed	(10)					(10)
Capital expenditure						
Property, plant and equipment	74	29	-	118	-	221
Assets and liabilities						
Segment assets	7,669	2,055	318	619	22,377	33,038
Segment liabilities	5,653	271	-	191	10,839	16,954

4.1. Disaggregation of Revenue

Geographical information

Revenue is based on the country where the customer is located. Non-current assets comprise property, plant and equipment, intangible assets and right-of-use assets, and exclude finance lease receivables, and are presented based on the geographical area in which the assets are located.

Group	Singapore S$'000	Malaysia S$'000	Others S$'000	Total S$'000
6M FY2026				
Total revenue from external customers	11,694	1,261	-	12,955
Non-current assets	15,600	363	-	15,963
6M FY2025				
Total revenue from external customers	9,760	693	176	10,629
Non-current assets	14,828	406	-	15,234

5. Loss Before Taxation

Loss before taxation for the period has been arrived after charging/(crediting) the following:

	Group	
	6M FY2026 (Unaudited) S$'000	**6M FY2025 (Unaudited) S$'000**
Amortisation of intangible assets	15	27
Depreciation of property, plant and equipment	371	458
Depreciation of right-of-use assets	36	327
Interest expense	147	230
Interest income	(16)	(49)

6. Property, Plant and Equipment

During 6M FY2026, the Group acquired assets amounting to S$281,000 (6M FY2025: S$221,000) and there were no assets with carrying amount disposed.

7. Loss Per Share

Loss per 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, is

(a) Based on the weighted average number of ordinary shares in issue; and
(b) On a fully diluted basis (detailing any adjustments made to the earnings).

(Loss) per share (LPS)[1]	Group	
	6M FY2026	6M FY2025
	(Unaudited)	(Unaudited)
	S$'000	S$'000
Loss attributable to owners of the Company (S$'000)	(48)	(2,549)
Weighted average number of ordinary shares for calculation of basic and diluted LPS [2]	155,000,000	155,000,000
LPS (Singapore cents) (basic and diluted [2])	(0.03)	(1.64)

Notes:

1. The calculation for the basic and diluted LPS for the respective financial periods is based on the weighted average number of ordinary shares in issue in the respective financial periods.
2. The basic and diluted LPS were the same as the Group did not have any potentially dilutive instruments for the respective financial periods.

8. Net Asset Value

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	
Net Asset Value ("NAV")	**30 Jun 2026 (Unaudited)**	**31 Dec 2025 (Audited)**	**30 Jun 2026 (Unaudited)**	**31 Dec 2025 (Audited)**
NAV attributable to owners of the Company (S$'000)	14,508	14,941	5,897	4,945
Number of ordinary shares in issue	155,000,000	155,000,000	155,000,000	155,000,000
NAV per ordinary shares (Singapore cents)	9.36	9.64	3.80	3.19

9. Borrowings

Aggregate amount of Group's borrowings and debt securities

Amount repayable in one year or less, or on demand

As at 30 Jun 2026 (Unaudited) S$'000		As at 31 Dec 2025 (Audited) S$'000	
Secured	**Unsecured**	**Secured**	**Unsecured**
2,306	-	1,580	-

Amount repayable after one year

As at 30 Jun 2026 (Unaudited) S$'000		As at 31 Dec 2025 (Audited) S$'000	
Secured	**Unsecured**	**Secured**	**Unsecured**
8,320	-	8,749	-

Details of any collateral secured borrowings: -

Borrowings of the Group comprise bank borrowings secured by corporate guarantee from the Company.

(a) Trust receipts have maturities of 30 to 150 days (31 December 2025: 30 to 150 days). As of 30 June 2026, trust receipts are secured by the title to the Group's inventories with a carrying amount of S$2,238,000 (31 December 2025: S$2,351,000).

(b) Property loan of S$4,006,000 is secured against a freehold property located at 207 Henderson Road, #01-01 and #03-01 Henderson Industrial Park, Singapore 159550.

(c) Property loan of S$4,895,000 is secured against a freehold property located at 209 Henderson Road, #01-05 and #03-05 Henderson Industrial Park, Singapore 159551.

10. Share Capital

	30 Jun 2026		31 Dec 2025	
	Number of ordinary shares	**Issued and Paid Up S$'000**	**Number of ordinary shares**	**Issued and Paid Up S$'000**
Beginning and end of financial period/year	155,000,000	5,125	155,000,000	5,125

There was no change in the Company's share capital since the end of the previous period reported on being 31 December 2025.

There was no outstanding convertibles or shares held as treasury shares as at 30 June 2026, 30 June 2025, and 31 December 2025.

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

Other information required by Appendix 7C of the Catalist Rules

1. Review

The condensed consolidated statement of financial position of the Company and the Group as at 30 June 2026 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 six-month period then ended and certain explanatory notes have not been audited or reviewed.

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.

Not Applicable. The Group's latest financial statements are not subject to an adverse opinion, qualified opinion or disclaimer of opinion.

2. Review of performance of the Group

<u>Consolidated Statement of Profit or Loss and Other Comprehensive Income</u>

Revenue

For 6M FY2026, the Group recorded revenue amounting to S$13.0 million compared to S$10.6 million in the previous corresponding period ("**6M FY2025**"). The increase in Group's revenue was mainly due to recovery from the fabrication and distribution segment and execution of project backlog from Q4 2025.

Cost of sales

The Group's cost of sales increased by S$0.6 million from S$8.3 million in 6M FY2025 to S$8.9 million in 6M FY2026 in line with the increase in sales.

Gross Profit Margin

The Group's gross profit margin improved from 21.6% to 31% mainly due to higher contribution from the fabrication business projects which command higher margins during 6M FY2026.

Other operating income

Other operating income increased by S$0.2 million from S$0.2 million in 6M FY2025 to S$0.4 million in 6M FY2026 due to more government grants received.

Selling and distribution expenses

Selling and distribution expenses decreased by approximately S$0.2 million from S$1.7 million in 6M FY2025 to S$1.5 million in 6M FY2026, mainly due to lower business travel expenses.

Administrative expenses

Administrative expenses decreased by S$0.4 million from S$3.2 million in 6M FY2025 to S$2.8 million in 6M FY2026, mainly due to cost savings achieved from reduction in headcounts and salary reduction as part of the Company's cost reduction exercise.

Finance costs

Finance costs decreased by S$0.1 million mainly due to lower interest rates.

Loss for the period

The Group reported a net loss after tax of approximately S$0.04 million in 6M FY2026 compared to net loss after tax of S$2.5 million in 6M FY2025, mainly due to higher sales and better gross profit margin.

Consolidated Statement of Financial Position

Non-current assets

The Group's non-current assets increased slightly to S$16.1 million as at 30 June 2026 (31 December 2025: S$15.9 million) due to increase in property, plant & equipment and finance lease receivable.

Current assets

The Group's current assets amounted to approximately S$17.4 million as at 30 June 2026 (31 December 2025: S$19.0 million) mainly due to a reduction in cash and bank balances.

The Group's trade receivables increased by S$0.4 million from S$5.4 million as at 31 December 2025 to S$5.8 million as at 30 June 2026 in line with the increase in revenue during 6M FY2026.

The Group's cash and bank deposits decreased by S$2.8 million due to working capital requirements, including payment to overseas suppliers in accordance with the agreed payment terms.

Current liabilities

The Group's current liabilities decreased by S$0.5 million from S$10.1 million as at 31 December 2025 to S$9.6 million as at 30 June 2026.

This was mainly due to increase in payment to supplier for projects.

Non-current liabilities

The Group's non-current liabilities decreased by S$0.5 million in 6M FY2026, mainly due to instalment repayment of bank loan for the purchase of the freehold buildings at 207 and 209 Henderson Road.

Shareholders' equity

As at 30 June 2026, the Group's shareholders' equity amounted to S$14.5 million, compared to S$14.9 million as at 31 December 2025, mainly due to the final dividend payout during 6M FY2026.

Consolidated Statement of Cash Flows

Cash and cash equivalents, excluding pledged fixed deposits, amounted to approximately S$5.3 million as at 30 June 2026, representing a decrease of approximately S$2.7 million from the cash and cash equivalents balance of S$8.0 million as at 31 December 2025.

Net cash flows used in operating activities

The Group's net cash used in operating activities was S$1.0 million. The decrease in working capital was mainly due to payments to suppliers.

Net cash flows used in investing activities

Net cash used in investing activities during 6M FY2026 was relatively low at S$0.2 million as proceeds from finance lease receivables were partially offset by purchase of property, plant and equipment.

Net cash flows used in financing activities

Net cash used in financing activities during 6M FY2026 was approximately S$1.6 million mainly due to repayment of borrowings, including trust receipts.

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

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

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.

During the first half of the year, the Group achieved improved financial performance and narrowed losses by adapting to a dynamic commercial kitchen equipment market. While high labour overheads, rising rental costs, and high operator churn continue to strain the local F&B and hospitality sectors, structural demand is rising for smart kitchen automations, space-saving smart appliances, and energy-efficient units. Over the next 12 months, the Group must navigate intense price competition, potential currency fluctuations impacting import margins, and strict green compliance standards, while capitalising on institutional food services. To sustain this positive momentum, the Group will strategically focus on high-margin automated product lines, expand recurring maintenance service revenues, and enforce strict internal cost controls.

5. If a decision regarding dividend has been made:-

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

Yes, the Board recommends a tax-exempt one-tier interim dividend of 0.25 Singapore cent per share for 6M FY2026.

(b) Corresponding Period of the Immediately preceding financial year: any final dividend recommended for the corresponding period of the immediately preceding financial year?

The Company had declared a tax-exempt one-tier final dividend of 0.25 Singapore cent per share in respect of the financial year ended 31 December 2025, and was approved by the shareholders at the previous annual general meeting held on 30 April 2026.

Tax-exempt one-tier interim dividend of 0.25 Singapore cent per share was declared for 6M FY2025.

(c) Date payable

To be advised.

(d) Record date

To be advised.

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

Not Applicable.

7. 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 not obtained a general mandate from shareholders for Interested Person Transactions ("**IPT**"). There were no IPT of S$100,000 or more conducted by the Group during this period reported on.

8. Confirmation that the issuer has procured undertakings from all its directors and executive officers (in the format set out in Appendix 7H) under Rule 720(1) of the Listing Manual

The Board of Directors of Singapore Kitchen Equipment Limited hereby confirms that the undertakings under Rule 720(1) of the Listing Manual have been obtained from all the directors and executive officers as required in the format set out in Appendix 7H.

9. Disclosure on Acquisitions and Sales of Shares pursuant to Catalist Rule 706(A)

The Company had on 5 March 2026 incorporated a majority-owned subsidiary, JrPizzeria Pte Ltd with an initial issued and paid-up share capital of S$10,000. Its principal activity is the operation of fast-food outlets. The incorporation of JrPizzeria Pte Ltd has no material financial impact on the earnings per share or the net tangible assets value per share of the Group for the period ended 30 June 2026.

Save for the above, there was no acquisition or realisation of shares resulting in (i) a change in the shareholding percentage in any subsidiary or associated company of the Group, or (ii) an entity becoming or ceasing to be a subsidiary or associated company of the Group during 6M FY2026.

10. Negative Confirmation by the Board Pursuant to Rule 705(5)

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 the financial statements for the six-month period ended 30 June 2026 to be false or misleading in any material aspect.

BY ORDER OF THE BOARD

Chua Chwee Choo
Executive Director and Chief Executive Officer
16 August 2026

Lee Chong Hoe
Executive Director

This announcement has been reviewed by the Company's sponsor, RHT Capital Pte. Ltd. (the "Sponsor"). It has not been examined or approved by the Singapore Exchange Securities Trading Limited (the "Exchange") and the Exchange assumes no responsibility for the contents of this document, including the correctness of any of the statements or opinions made or reports contained in this document.

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