CORTINA HOLDINGS LIMITED
AND ITS SUBSIDIARIES

Company Registration No. 197201771W

CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS
FOR THE HALF YEAR ENDED 30 SEPTEMBER 2026

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CORTINA HOLDINGS LIMITED (Company Registration No. 197201771W)

(A) Condensed Interim Consolidated Statement of Profit or Loss and Other Comprehensive Income Period ended 30 September 2026

	The Group		
	6 mths ended 30 Sep 26	6 mths ended 30 Sep 25	Change
	S$'000	S$'000	%
Revenue	489,369	468,716	4%
Other items of income			
Interest income	578	399	45%
Other income & gains	1,332	2,385	-44%
Other items of expense			
Changes in inventories of finished goods	755	21,826	-97%
Purchase of goods and consumables	(329,370)	(341,657)	-4%
Employee benefits expense	(40,598)	(38,575)	5%
Rental expenses	(11,674)	(8,480)	38%
Depreciation expenses	(7,956)	(6,948)	15%
Depreciation of right-of-use assets	(21,098)	(22,254)	-5%
Other expenses	(28,857)	(25,978)	11%
Finance costs	(3,381)	(3,379)	0%
Share of results from equity-accounted associates	(51)	82	NM
Profit before tax (Note 6)	49,049	46,137	6%
Income tax expense (Note 7)	(13,384)	(11,724)	14%
Profit, net of tax	35,665	34,413	4%
Profit Attributable to:			
Owners of the parent, Net of Tax	32,012	30,526	5%
Non-Controlling Interests, Net of Tax	3,653	3,887	-6%
	35,665	34,413	4%
Statement of Comprehensive Income			
Profit, net of Tax	35,665	34,413	4%
Other Comprehensive Income:			
Exchange differences on translating of foreign operations, net of tax	(4,676)	3,191	NM
Total Comprehensive Income For The Period	30,989	37,604	-18%
The Comprehensive Income Attributable to:			
Owners of the Parent, Net of Tax	27,981	33,407	-16%
Non-Controlling Interests, Net of Tax	3,008	4,197	-28%
	30,989	37,604	-18%

Note: NM denotes not meaningful.

(B) Condensed Interim Statements of Financial Position as at 30 September 2026

	The Group		The Company	
	As at 30 Sep 26	As at 31 Mar 26	As at 30 Sep 26	As at 31 Mar 26
Assets	**S$'000**	**S$'000**	**S$'000**	**S$'000**
Current Assets				
Cash and cash equivalents	169,595	162,787	57,896	29,545
Trade and other receivables	15,267	37,927	92,316	99,489
Inventories	339,743	338,988	-	-
Other non-financial assets	12,365	10,673	816	137
Total Current Assets	536,970	550,375	151,028	129,171
Non-Current Assets				
Investments in associates	3,853	3,938	1,000	1,000
Investments in subsidiaries	-	-	168,064	168,155
Property, plant and equipment (Note 11)	51,455	56,532	925	1,141
Investment properties	49,854	50,422	58,983	59,664
Intangible assets	21,825	79	-	-
Deferred tax assets	8,484	8,005	-	-
Other non-financial assets	21,723	20,501	176	181
Rights-of-use assets	96,968	106,599	-	-
Total Non-Current Assets	254,162	246,076	229,148	230,141
Total Assets	791,132	796,451	380,176	359,312
Liabilities				
Current Liabilities				
Trade and other payables	65,989	70,505	52,704	47,537
Provisions	721	736	-	-
Income tax payable	16,101	14,952	410	384
Financial liabilities - lease liabilities	35,575	40,597	43	42
Other non-financial liabilities	12,269	8,476	-	-
Other financial liabilities	35,458	42,112	1,500	1,500
Total Current Liabilities	166,113	177,378	54,657	49,463
Non-Current Liabilities				
Provisions	8,487	8,628	-	-
Financial liabilities - lease liabilities	69,938	73,186	137	159
Other non-financial liabilities	223	223	223	223
Other financial liabilities	44,816	35,861	27,000	27,000
Deferred tax liabilities	2,746	2,810	-	-
Total Non-Current Liabilities	126,210	120,708	27,360	27,382
Total Liabilities	292,323	298,086	82,017	76,845
Net Assets	498,809	498,365	298,159	282,467
Equity				
Equity Attributable To Owners Of The Parent				
Share capital (Note 13)	35,481	35,481	35,481	35,481
Other reserve	(7,906)	(3,875)	-	-
Retained earnings	450,424	444,905	262,678	246,986
Equity attributable to owners of the parent, total	477,999	476,511	298,159	282,467
Non-controlling interests	20,810	21,854	-	-
Total Equity	498,809	498,365	298,159	282,467

(C) Condensed Interim Consolidated Statement of Cash Flows period ended 30 September 2026

	The Group	
	6 mths ended 30 Sep 26	6 mths ended 30 Sep 25
	S$'000	S$'000
Cash flows from operating activities:		
Profit before tax	49,049	46,137
Adjustments for:		
Depreciation of property, plant and equipment and investment properties	7,956	6,948
Depreciation of right-of-use assets	21,098	22,254
Amortisation of intangible assets	79	79
Interest income	(578)	(399)
Finance costs	3,381	3,379
Share of results from equity-accounted associates	51	(82)
Losses on disposal of plant and equipment	10	18
Gains on disposal of right-of-use assets	(202)	(183)
Property, plant and equipment written off	125	283
Gain on disposal of asset classified as held for sale	-	(321)
Operating profit before changes in working capital	80,969	78,113
Trade and other receivables	11,554	(319)
Inventories	(4,439)	(20,232)
Other non-financial assets	(3,200)	(1,306)
Trade and other payables	(5,413)	(15,406)
Other non-financial liabilities	3,835	(3,139)
Net cash flows from operations	83,306	37,711
Income taxes paid	(11,486)	(9,544)
Net cash flows generated from operating activities	71,820	28,167
Cash flows from investing activities:		
Purchase of plant and equipment	(3,209)	(4,980)
Disposal of plant and equipment	10	81
Proceeds from disposal of assets classified as held for sale	-	480
Interest received	578	399
Acquisition of business	(11,282)	-
Net cash flows used in investing activities	(13,903)	(4,020)
Cash flows from financing activities:		
Dividends paid to a non-controlling interest of a subsidiaries	(4,052)	-
Repayment of loans and borrowings	(38,397)	(31,721)
Increase in loans and borrowings	40,875	40,858
Repayment of lease liabilities	(18,775)	(21,415)
Interest paid	(3,381)	(3,379)
Dividends paid	(26,493)	(26,493)
Net cash flows used in financing activities	(50,223)	(42,150)
Net increase/(decrease) in cash and cash equivalents	7,694	(18,003)
Cash and cash equivalents, Statement of Cash Flows, at beginning of year	162,673	132,251
Effect of foreign exchange rate adjustments	(887)	989
Cash and cash equivalents, Statement of Cash Flows, at end of period (Note 1)	169,480	115,237

(C) Condensed Interim Consolidated Statement of Cash Flows period ended 30 September 2026 (cont'd)

Note 1		
Cash & cash equivalents	169,595	115,346
Restricted in use	(115)	(109)
	169,480	115,237

(D) Condensed Interim Statements of Changes in Equity period ended 30 September 2026

	Total equity	Attributable to the Parent				Non-controlling interest
		Sub-total	Share capital	Other reserves	Retained earnings	
The Group	**S$'000**	**S$'000**	**S$'000**	**S$'000**	**S$'000**	**S$'000**
Balance at 1 April 2026	498,365	476,511	35,481	(3,875)	444,905	21,854
Movements in equity:						
Total comprehensive income for the period	30,989	27,981	-	(4,031)	32,012	3,008
Dividends paid	(30,545)	(26,493)	-	-	(26,493)	(4,052)
Balance at 30 September 2026	498,809	477,999	35,481	(7,906)	450,424	20,810
Balance at 1 April 2025	455,354	435,536	35,481	(6,957)	407,012	19,818
Movements in equity:						
Total comprehensive income for the period	37,604	33,407	-	2,881	30,526	4,197
Transferred to/(from) retained earnings	-	-	-	12	(12)	-
Dividends paid	(26,493)	(26,493)	-	-	(26,493)	-
Balance at 30 September 2025	466,465	442,450	35,481	(4,064)	411,033	24,015

	Total equity	Share capital	Retained earnings
The Company	**S$'000**	**S$'000**	**S$'000**
Balance at 1 April 2026	282,467	35,481	246,986
Movements in equity:			
Total comprehensive income for the period	42,185	-	42,185
Dividends paid	(26,493)	-	(26,493)
Balance at 30 September 2026	298,159	35,481	262,678
Balance at 1 April 2025	260,366	35,481	224,885
Movements in equity:			
Total comprehensive income for the period	30,585	-	30,585
Dividends paid	(26,493)	-	(26,493)
Balance at 30 September 2025	264,458	35,481	228,977

(E) Notes to the Condensed Interim Consolidated Financial Statements

1. Corporate information

The company is incorporated in Singapore with limited liability. It is listed on the Singapore Exchange Securities Trading Limited ("SGX-ST"). These condensed interim consolidated financial statements as at and for the six months ended 30 September 2026 cover the company (referred to as "parent") and the subsidiaries (the "group").

The company is an investment holding company and provides management services to its subsidiaries and associates.

The registered office and the principal place of business of the company is located at 391B Orchard Road, #18-01 Ngee Ann City Tower B, Singapore 238874. The company is situated in Singapore.

2. Basis of preparation

The condensed interim financial statements for the six months ended 30 September 2026 have been prepared in accordance with SFRS(I) 1-34 Interim Financial Reporting issued by the Accounting Standards Council Singapore. The condensed interim financial statements do not include all the information required for a complete set of financial statements. However, selected explanatory notes are included to explain 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 March 2026.

The accounting policies adopted are consistent with those of the previous financial year which were prepared in accordance with SFRS(I)s, except for the adoption of new and amended standards as set out in Note 2.1.

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

2.1 New and amended standards adopted by the Group

A number of amendments to Standards have become applicable for the current reporting period. The Group did not have to change its accounting policies or make retrospective adjustments as a result of adopting those standards.

2.2. Use of judgements and estimates

In preparing the condensed interim financial statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

The significant judgements made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the consolidated financial statements as at and for the year ended 31 March 2026.

2.2. Use of judgements and estimates (cont'd)

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

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

- Net realisable value of inventories - realisable value of inventories represents the best value of recoverable amount and is based on acceptable evidence available at the end of reporting period and inherently involves estimates regarding the future expected realisable value.
- Lease term – For leases with extension or renewal options, management applied judgement in determining whether such extension or renewal options should be reflected in measuring the lease liabilities.
- Business combination – Note 14

Information about assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial period are included in the following notes:

- Income tax amount - Note 7
- Useful lives of property, plant and equipment and right-of-use assets: The estimates for the useful lives and related depreciation charges for property, plant and equipment and right-of-use assets are based on commercial and other factors which could change significantly as a result of innovations and competitor actions in response to market conditions.
- Expected credit loss allowance on trade receivables - In measuring the expected credit losses, management considers all reasonable and supportable information such as the reporting company's past experience at collecting receipts, any increase in the number of delayed receipts in the portfolio past the average credit period, and forward looking information such as forecasts of future economic conditions.

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 organised into the following main business segments:

- Wholesale: The wholesale segment is involved in wholesale of timepiece and luxury branded accessories.
- Retail: The retail segment is involved in retailing of timepiece, branded pens and accessories.
- Unallocated: Others operations include provision of other support services.

Inter-segment sales are measured on the basis that the entity actually used to price the transfers. Internal transfer pricing policies of the reporting entity are as far as practicable based on market prices.

4. Segment and revenue information (cont'd)

Segment results, assets and liabilities include items directly attributable to a segment as well as those that can be allocated on a reasonable basis. Segment assets consist primarily of property, plant and equipment, investment properties, right-of-use assets, inventories, trade and other receivables, other assets and cash and cash equivalents.
Segment liabilities comprise trade and other payables, other financial liabilities, provisions and other liabilities. Unallocated items comprise mainly investment in associates, deferred tax assets, deferred and current tax liabilities.

These operating segments are reported in a manner consistent with internal reporting provided to the Management who are responsible for allocating resources and assessing performance of the operating segments.

4.1 Reportable segments

6 months ended 30 September 2026	Wholesale S$'000	Retail S$'000	Unallocated S$'000	Elimination S$'000	Group S$'000
Revenue by Segment					
Total revenue by segment	23,845	465,028	496	-	489,369
Inter-segment sales	29,021	328	2,863	(32,212)	-
Total revenue	52,866	465,356	3,359	(32,212)	489,369
EBITDA	4,148	77,661	44,830	(45,025)	81,614
Finance costs	-	(3,069)	(312)	-	(3,381)
Depreciation and amortisation	(186)	(28,056)	(906)	15	(29,133)
ORBT	3,962	46,536	43,612	(45,010)	49,100
Share of profit of associates	-	(10)	(41)	-	(51)
Profit before tax					49,049
Income tax expense					(13,384)
Profit, net of tax					35,665

Assets and Reconciliations 6 months ended 30 September 2026	Wholesale S$'000	Retail S$'000	Unallocated S$'000	Elimination S$'000	Group S$'000
Segment assets	121,992	678,610	381,485	(403,292)	778,795
Investment in associates	-	1,059	1,000	1,794	3,853
Unallocated assets:					
Deferred tax assets					8,484
Total group assets					791,132
Liabilities and Reconciliations 6 months ended 30 September 2026					
Segment liabilities	70,193	285,380	72,678	(154,775)	273,476
Unallocated liabilities:					
Deferred and current tax liabilities					18,847
Total group liabilities					292,323

4. Segment and revenue information (cont'd)

4.1 Reportable segments (cont'd)

6 months ended 30 September 2025	Wholesale S$'000	Retail S$'000	Unallocated S$'000	Elimination S$'000	Group S$'000
Revenue by Segment					
Total revenue by segment	35,434	432,793	489	-	468,716
Inter-segment sales	27,893	390	2,460	(30,743)	-
Total revenue	63,327	433,183	2,949	(30,743)	468,716
EBITDA	4,120	75,963	32,751	(34,119)	78,715
Finance costs	(37)	(2,909)	(428)	(5)	(3,379)
Depreciation and amortisation	(607)	(27,772)	(815)	(87)	(29,281)
ORBT	3,476	45,282	31,508	(34,211)	46,055
Share of profit or loss of associates	-	19	63	-	82
Profit before tax					46,137
Income tax expense					(11,724)
Profit, net of tax					34,413

Assets and Reconciliations 6 months ended 30 September 2025	Wholesale S$'000	Retail S$'000	Unallocated S$'000	Elimination S$'000	Group S$'000
Segment assets	127,126	660,151	324,967	(376,821)	735,423
Investment in associates	-	1,117	1,000	1,832	3,949
Unallocated assets:					
Deferred tax assets					7,834
Total group assets					747,206
Liabilities and Reconciliations 6 months ended 30 September 2025					
Segment liabilities	78,187	266,447	49,798	(132,273)	262,159
Unallocated liabilities:					
Deferred and current tax liabilities					18,582
Total group liabilities					280,741

4.2 Disaggregation of Revenue

	The Group	
	6 mths ended 30 Sep 26 S$'000	6 mths ended 30 Sep 25 S$'000
Sale of goods	488,763	467,793
Other income	606	923
Total revenue	489,369	468,716

4. Segment and revenue information (cont'd)

4.3 Geographical information

	The Group	
Revenue	**6 mths ended 30 Sep 26 S$'000**	**6 mths ended 30 Sep 25 S$'000**
Singapore	217,711	191,066
South East Asia (exclude Singapore)	212,113	201,569
North East Asia	59,202	73,962
Other countries	343	2,119
	489,369	468,716

	The Group	
Total assets	**6 mths ended 30 Sep 26 S$'000**	**As at 31 Mar 26 S$'000**
Singapore	394,789	418,912
South East Asia (exclude Singapore)	225,829	237,712
North East Asia	125,536	114,264
Other countries	44,978	25,563
	791,132	796,451

5. Financial assets and financial liabilities

Set out below is an overview of the financial assets and financial liabilities of the Group as at 30 September 2026 and 31 March 2026:

	The Group		The Company	
	As at 30 Sep 26 S$'000	**As at 31 Mar 26 S$'000**	**As at 30 Sep 26 S$'000**	**As at 31 Mar 26 S$'000**
Financial assets:				
Financial assets at amortised cost	184,862	200,714	150,212	129,034
Financial liabilities:				
Financial liabilities at amortised cost	251,776	262,261	81,384	76,238

6. Profit before tax

6.1 Profit before tax has been arrived after (charging) / crediting:

	The Group	
	6 mths ended 30 Sep 26 S$'000	6 mths ended 30 Sep 25 S$'000
Interest income	578	399
Interest expense	(3,381)	(3,379)
Other income from government grants	373	40
Depreciation expenses	(7,956)	(6,948)
Depreciation of right-of-use-assets	(21,098)	(22,254)
Foreign exchange adjustment loss	(553)	(1,305)
Losses on disposal of plant and equipment	(10)	(18)
Gains on disposal of right-of-use assets	202	183
Property, plant and equipment written off	(125)	(283)
Inventory written off	(19)	(16)
Net allowance for inventories	(610)	(1,567)

6.2 Related party transactions

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

7. Taxation

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

	The Group	
	6 mths ended 30 Sep 26 S$'000	6 mths ended 30 Sep 25 S$'000
Current tax	13,678	12,368
Deferred tax	(258)	(474)
Over adjustments in respect of prior years:		
Current tax	(36)	(170)
Total income tax expense	13,384	11,724

8. Dividends

	The Group	
	6 mths ended 30 Sep 26 S$'000	6 mths ended 30 Sep 25 S$'000
Ordinary dividend paid:		
Final dividend	26,493	26,493

9. Earnings per ordinary share

	The Group	
	6 mths ended 30 Sep 26 S$	6 mths ended 30 Sep 25 S$
Profit per share (cents)		
- Based on weighted average number of ordinary shares in issue	19.3	18.4
- On fully diluted basis (detailing and adjustments made to the earnings)	19.3	18.4
Weighted average number of ordinary shares in issue	165,578,415	165,578,415

10. Net assets value

	The Group		The Company	
	As at 30 Sep 26 S$	As at 31 Mar 26 S$	As at 30 Sep 26 S$	As at 31 Mar 26 S$
Net asset value per ordinary share (cents)	288.7	287.8	180.1	170.6

11. Property, plant and equipment

During the six months ended 30 September 2026, the Group acquired assets amounting to $3.2 mil (30 September 2025: $5.2 mil). There were no material disposals of assets during the period (30 September 2025: $0.1 mil).

12. Borrowings

	The Group		The Company	
	As at 30 Sep 26 S$000	As at 31 Mar 26 S$000	As at 30 Sep 26 S$000	As at 31 Mar 26 S$000
Amount repayable within one year or on demand				
Secured	88	86	43	42
Unsecured	35,458	42,112	1,500	1,500
Amount repayable after one year				
Secured	145	189	137	159
Unsecured	44,816	35,861	27,000	27,000
Total loans and borrowings	80,507	78,248	28,680	28,701

13. Share capital

	The Group and the Company			
	30 Sep 26		31 Mar 26	
	No. of shares	Amount S$000	No. of shares	Amount S$000
At 30 September 2026 and 31 March 2026	165,578,415	35,481	165,578,415	35,481

The Company did not hold any treasury shares as at 30 September 2026.

14. Business combination

On 22 June 2026, the Group completed the acquisition of retail operations in Australia from a third party, through a wholly owned subsidiary in Australia, for a total consideration of A$24.5 million (approximately S$21.8 million).

The acquisition was undertaken as part of the Group's strategy to expand its retail operations in Australia.

Management assessed the transaction as a business combination in accordance with SFRS(I) 3. The purchase price allocation is ongoing, the consideration has been provisionally recognised under intangible assets as at 30 September 2026, pending completion of the purchase price allocation.

15. Subsequent events

On 2 October 2026, the Company successfully completed its Off-Market Equal Access Share Buy-Back Offer for a total consideration of S$55,113,349, which was financed through internal funds. As at the date, the number of ordinary shares was 152,332,142, excluding 13,246,273 treasury shares. The pro forma financial effects of the share buy-back on the Company's are set out below:

	The Group
	After Share Buy-Back S$ (cents)
Earnings per ordinary share	21.0

	The Group	The Company
	After Share Buy-Back S$ (cents)	After Share Buy-Back S$ (cents)
Net assets value	313.8	195.7

Other than the matter disclosed, there were no significant subsequent events that required any adjustments to these interim financial statements.

(F) Other information required by Listing Rule Appendix 7.2

1) Whether the figures have been audited or reviewed and in accordance with which auditing standard or practice

The condensed interim statements of financial position of Cortina Holdings Limited and its subsidiaries as at 30 September 2026 and the related condensed interim consolidated statement of profit or loss and other comprehensive income, condensed interim consolidated statements of changes in equity, and condensed interim consolidated statement of cash flows for the six-month period then ended and certain explanatory notes have not been audited or reviewed.

2) 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

Revenue for the current half-year was S$489.4 million, representing an increase of 4.4% compared to the corresponding period last year. In addition, the gross profit margin improved to 32.8% up from 31.8% in the corresponding period last year.

Operating expenses mainly comprised staff costs, rental expenses, depreciation, and other operating expenses. For the current half-year, operating expenses increased by 7.8% to S$110.2 million compared to the corresponding period last year, primarily due to higher staff costs, higher advertising expenses and increased rental expenses.

The Group recorded a higher profit after tax of S$35.7 million for the first half of FY2027, compared to S$34.4 million in the same period of last year, representing an increase of S$1.3 million or 3.6%.

The Group maintained a healthy balance sheet, with total equity of S$498.8 million compared to S$498.4 million at the end of the previous financial year. Cash and cash equivalents increased to S$169.6 million from S$162.8 million. Trade and other receivables decreased to S$15.3 million from S$37.9 million, about S$10.9 million was reclassification of the deposit paid for the business acquisition to intangible assets upon completion of the acquisition and S$11.7 million was collections. Bank borrowings increased by S$2.3 million, while other non-financial liabilities increased by S$3.8 million, primarily due to higher customer deposits.

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

Not applicable

4) A commentary at the date of the announcement of the significant trends and competitive conditions of the industry in which the group operates and any known factors or events that may affect the group in the next reporting period and the next 12 months

The business environment continues to be challenging due to the global economic volatility and geopolitical uncertainty, but the Group remains confident that we will be able to navigate the headwinds and maintain profitability in the year ahead.

5) Dividend

(a) Current Financial Period Reported On

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

Name of Dividend	Interim
Dividend Type	Cash
Dividend Rate	5.0 cents per ordinary share
Tax rate	Tax exempt (1-tier)

(b) Corresponding Period of the Immediately Preceding Financial Year

Any dividend declared for the corresponding period of the immediately preceding financial year? No

(c) Date payable

27 November 2026

(d) Record date

18 November 2026

6) If no dividend has been declared / recommended, a statement to that effect.

Not applicable

7) If the group has obtained 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 Company does not have a shareholders' mandate for interested person transactions.

8) Confirmation pursuant to Rule 720 (1) of the Listing Manual

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

9) Confirmation by the Board pursuant to Rule 705 (5) of the Listing Manual

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 September 2026 to be false or misleading in any material aspect.

On behalf of the Board of Directors

Mr Lim Jit Ming
Director

Mr Yu Chuen Tek
Director

10) Additional information Required Pursuant to Rule 706A

On 5 September 2026, the Company struck off its subsidiary, Chronoswiss Asia Pte Ltd.

BY ORDER OF THE BOARD

Mr Lim Jit Ming
Director

Date: 4 November 2026