CFM Holdings Limited

(Incorporated in Singapore under Registration No. 200003708R)

Condensed interim financial statements
For the six months and full year ended 30 June 2026

*This announcement has been reviewed by the Company's sponsor, Novus Corporate Finance 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 announcement, including the correctness of any of the statements or opinions made or reports contained in this announcement.*

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A. Condensed interim consolidated statement of profit or loss and other comprehensive income

		The Group			
		Six months ended		Year ended	
	Note	**30 June 2026 S$'000**	30 June 2025 S$'000	**30 June 2026 S$'000**	30 June 2025 S$'000
Revenue	4	**10,755**	12,145	**21,232**	24,721
Cost of sales		**(9,340)**	(9,702)	**(18,300)**	(19,581)
Gross profit		**1,415**	2,443	**2,932**	5,140
Other income		**165**	190	**583**	464
Marketing and distribution expenses		**(142)**	(139)	**(286)**	(282)
Administrative and other expenses		**(1,990)**	(2,442)	**(4,292)**	(5,124)
Impairment losses on financial assets		**-**	-	**-**	(1)
Finance costs		**(21)**	(52)	**(60)**	(116)
(Loss)/profit before tax	6	**(573)**	-	**(1,123)**	81
Tax expense	7	**(126)**	(338)	**(206)**	(408)
Loss for the period/year		**(699)**	(338)	**(1,329)**	(327)
Other comprehensive income/(loss)					
Items that are or may be reclassified subsequently to profit or loss, net of tax					
Currency translation differences		**15**	4	**602**	570
Total comprehensive loss for the period/year		**(684)**	(334)	**(727)**	243
Loss for the period/year attributable to:					
Equity holders of the Company		**(699)**	(338)	**(1,329)**	(327)
Total comprehensive loss for the period/year attributable to:					
Equity holders of the Company		**(684)**	(334)	**(727)**	243
Loss per share for profit for the period/year attributable to equity holder of the Company during the year (S$ in cents):					
a) Basic		**(0.35)**	(0.17)	**(0.66)**	(0.16)
b) Diluted		**(0.35)**	(0.17)	**(0.66)**	(0.16)

B. Condensed interim statements of financial position

		The Group		The Company	
		30 June 2026	30 June 2025	**30 June 2026**	30 June 2025
	Note	**S$'000**	S$'000	**S$'000**	S$'000
Non-current assets					
Property, plant and equipment	9	**5,563**	5,687	**1**	**-**
Intangible assets	10	**17**	23	**-**	-
Investment in subsidiaries	11	**-**	-	**9,515**	9,515
Deferred tax assets		**22**	-	**-**	-
Prepayments		**-**	79	**-**	-
Total non-current assets		**5,602**	5,789	**9,516**	9,515
Current assets					
Inventories	12	**3,337**	3,602	**-**	-
Trade receivables	13	**4,574**	4,514	**-**	-
Other receivables and prepayments		**313**	286	**17**	23
Amounts due from subsidiaries	14	**-**	-	**219**	217
Cash and cash equivalents		**12,268**	13,434	**1,589**	3,096
Income tax recoverable		**584**	319	**-**	-
Total current assets excluding asset classified as held for sale		**21,076**	22,155	**1,825**	3,336
Non-current asset classified as held for sale		**-**	2,038	**-**	-
Total current assets		**21,076**	24,193	**1,825**	3,336
Total assets		**26,678**	29,982	**11,341**	12,851
Non-current liabilities					
Provision		**30**	30	**-**	-
Borrowings	15	**-**	442	**-**	-
Lease liabilities	15	**350**	304	**-**	-
Deferred tax liabilities		**235**	290	**-**	-
Total non-current liabilities		**615**	1,066	**-**	-
Current liabilities					
Trade payables		**2,111**	2,124	**-**	-
Contract liabilities		**142**	143	**-**	-
Other payables		**1,513**	2,161	**278**	719
Amounts due to subsidiaries	14	**-**	-	**77**	80
Lease liabilities	15	**321**	235	**-**	-
Borrowings	15	**294**	1,872	**-**	-
Income tax payable		**28**	-	**-**	-
Total current liabilities		**4,409**	6,535	**355**	799
Total liabilities		**5,024**	7,601	**355**	799
Net assets		**21,654**	22,381	**10,986**	12,052

B. Condensed interim statements of financial position

		The Group		The Company	
		30 June 2026	30 June 2025	**30 June 2026**	30 June 2025
	Note	**S$'000**	S$'000	**S$'000**	S$'000
Equity attributable to equity holders of the Company					
Share capital	16	**22,963**	22,963	**22,963**	22,963
Accumulated (losses)/retained earnings		**(1,259)**	70	**(11,977)**	(10,911)
Foreign currency translation reserve		**(50)**	(652)	**-**	-
Total Equity		**21,654**	22,381	**10,986**	12,052

C. Condensed interim statements of changes in equity

	Share capital	Accumulated profit/(losses)	Foreign currency translation reserve	Total Equity
	S$'000	S$'000	S$'000	S$'000
The Group				
Balance at 1 July 2025	**22,963**	**70**	**(652)**	**22,381**
Loss for the financial year	-	(1,329)	-	(1,329)
Other comprehensive income for the year				
Currency translation differences	-	-	602	602
Total comprehensive income/(loss) for the financial year	-	(1,329)	602	(727)
Balance at 30 June 2026	**22,963**	**(1,259)**	**(50)**	**21,654**
Balance at 1 July 2024	**22,963**	**397**	**(1,222)**	**22,138**
Profit for the financial year	-	(327)	-	(327)
Other comprehensive loss for the year				
Currency translation differences	-	-	570	570
Total comprehensive income/(loss) for the financial year	-	(327)	570	243
Balance at 30 June 2025	**22,963**	**70**	**(652)**	**22,381**

C. Condensed interim statements of changes in equity (continued)

	Share capital S$'000	Accumulated losses S$'000	Total equity S$'000
The Company			
Balance at 1 July 2025	**22,963**	**(10,911)**	**12,052**
Loss and total comprehensive loss for the financial year	-	(1,066)	(1,066)
Balance at 30 June 2026	**22,963**	**(11,977)**	**10,986**
Balance at 1 July 2024	**22,963**	**(9,579)**	**13,384**
Loss and total comprehensive loss for the financial year	-	(1,332)	(1,332)
Balance at 30 June 2025	**22,963**	**(10,911)**	**12,052**

D. Condensed interim consolidated statement of cash flows

	The Group Year ended	
	30 June 2026	30 June 2025
	S$'000	S$'000
Cash flows from operating activities		
(Loss)/Profit before tax	**(1,123)**	81
Adjustments for:		
Depreciation of property, plant and equipment	**1,170**	951
Amortisation of intangible assets	**8**	3
Gain on disposal of property, plant and equipment	**(20)**	(8)
Gain on disposal of asset held for sale	**(177)**	-
Loss on lease termination and modification	*	7
Inventories write-down	**108**	141
Inventories write-back	**(126)**	(156)
Inventories written off	**-**	9
Impairment losses on financial assets	**-**	1
Bad debt written off	**18**	-
Interest expense	**59**	116
Interest income	**(234)**	(299)
Property, plant and equipment written off	**54**	7
Unrealised foreign currency exchange	**10**	(2)
Operating (loss)/profit before working capital changes	**(253)**	851
Inventories	**411**	621
Receivables	**242**	1,517
Payables and contract liabilities	**(818)**	(1,067)
Foreign currency translation adjustments	**(7)**	3
Cash (used)/generated from operations	**(425)**	1,925
Interest income received	**233**	311
Income tax paid	**(520)**	(1,031)
Net cash (used)/generated from operating activities	**(712)**	1,205
Cash flows from investing activities		
Purchases of property, plant and equipment (Note A)	**(294)**	(1,407)
Purchases of intangible assets	**-**	(26)
Proceeds from disposal of property, plant and equipment	**49**	8
Proceeds from disposal of asset held for sale	**2,061**	-
Matured fixed deposits	**618**	1,546
Net cash generated from investing activities	**2,434**	121

D. Condensed interim consolidated statement of cash flows (continued)

	The Group Year ended	
	30 June 2026	30 June 2025
	S$'000	S$'000
Cash flows from financing activities		
Repayment of borrowings	**(2,106)**	(215)
Repayment of lease liabilities	**(404)**	(247)
Interest paid	**(59)**	(116)
Proceeds from bank borrowings	**50**	-
Restricted balance in use	**36**	1
(Placement)/matured fixed deposit pledged with financial institution	**(17)**	(94)
Net cash used in financing activities	**(2,500)**	(671)
Net (decrease)/increase in cash and cash equivalents	**(778)**	655
Cash and cash equivalents at beginning of the financial year	**11,200**	10,308
Effects of currency translation on cash and cash equivalents	**249**	237
Cash and cash equivalents at end of the financial year	**10,671**	11,200
Cash and cash equivalents		
Cash at bank and in hand	**3,640**	3,606
Fixed deposits	**8,628**	9,828
	12,268	13,434
Fixed deposits pledged with bank	**(187)**	(170)
Restricted balance in use	**-**	(36)
Short-term deposits with maturities of more than three months	**(1,410)**	(2,028)
Cash and cash equivalents at end of the financial year	**10,671**	11,200

Note A

During the financial year, the Group acquired property, plant and equipment in cash of an aggregate amount of S$294,000 (FY2025: S$1.41 million)

E. Notes to the condensed interim consolidated financial statements

1. Corporate information

CFM Holdings Limited (the "**Company**") (Co. Reg. No. 200003708R) is a public limited company incorporated and domiciled in Singapore. The Company is listed on the Catalist Board of Singapore Exchange Securities Trading Limited ("**SGX-ST**"). These condensed interim consolidated financial statements as at and for the six months and full year ended 30 June 2026 comprise the Company and its subsidiaries (collectively, the "**Group**").

The registered office and principal place of business of the Company is located at 4008 Ang Mo Kio Avenue 10, #04-22, TechPlace 1, Singapore 569625.

The principal activity of the Company is that of investment holding. The principal activities of the Group are:
(a) Manufacturing of metal plates and metal stamping;
(b) Manufacturing and fabricating engineering tools;
(c) Trading and supplying disposables and wearables for use in cleanrooms, biomedical facilities, laboratories and hospitals.

The financial information contained in this announcement has neither been audited nor reviewed by the Company's auditors. The latest audited annual financial statements of the Group were not subject to an adverse opinion, qualified opinion or disclaimer of opinion.

The ultimate controlling persons of the Group are Mr. Ip Kwok Wing and his spouse, Mdm. Lim Fong Li Janet.

2. Basis of preparation

The condensed interim financial statements for the six months and full year ended 30 June 2026 have been prepared in accordance with Singapore Financial Reporting Standards (International) ("**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 interim financial statements for the period ended 31 December 2025.

The accounting policies and methods of computation adopted for the unaudited condensed consolidated interim financial statements are consistent with those adopted by the Company in its most recently audited annual financial statements for the year ended 30 June 2025, 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 below.

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 the new accounting standards.

2.2 Use of estimates and judgements

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 30 June 2025.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The areas involving critical judgment in applying accounting policies, or areas where assumptions and estimation uncertainties have a significant risk of resulting in material adjustment within the next financial period are disclosed in the following notes:

- Impairment review of investment in subsidiaries – Company level (Note 11)
- Write-down of inventories (Note 12)

2.3 New and revised standards

New and revised standards that are adopted

In the current financial year, the Group has adopted all the new and revised SFRS(I) and SFRS(I) Interpretations ("SFRS(I) INT") that are relevant to its operations and effective for the current financial year. The adoption of these new and revised SFRS(I) and SFRS(I) INT did not have any material effect on the financial performance or position of the Group and the Company.

In the current financial year, the Company did not make any changes to its accounting policies or make retrospective adjustments as a result of adopting the new accounting standards.

New and revised standards that are adopted

New standards, amendments to standards and interpretations that have been issued at the balance sheet date but are not yet effective for the financial year ended 30 June 2026 have not been applied in preparing these financial statements. None of these are expected to have a significant effect on the financial statements of the Group and the Company, except as disclosed below:

SFRS(I) 18: Presentation and Disclosure in Financial Statements

SFRS(I) 18 will replace SFRS(I) 1-1 Presentation of Financial Statements for annual reporting period beginning on or after 1 January 2027, with earlier application permitted. It requires retrospective application with specific transition provisions.

The new standard introduces the following key requirements:

- Entities are required to classify all income and expenses into five categories in the statement of profit or loss, namely operating, investing, financing, discontinued operations and income tax categories. Entities are also required to present subtotals and totals for "operating profit", "profit or loss before financing and income taxes", and "profit or loss" in the statement of profit or loss.

- Management-defined performance measures ("MPMs") are disclosed in a single note within the financial statements. This note includes details on how the measure is calculated, the relevance of the information provided to users, and a reconciliation to the most comparable subtotal specified by SFRS(I).

- Enhanced guidance on aggregating and disaggregating information in financial statements.

In addition, all entities are required to use the operating profit subtotal as the starting point for the statement of cash flows when presenting operating cash flows under the indirect method.

The Group is in the process of assessing the impact of the new standard on the primary financial statements and notes to the financial statements.

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

4.1 Disaggregation of Revenue

The following table provides a disaggregation disclosure of the Group's revenue by service lines and timing of revenue recognition.

	The Group			
	Six months ended		**Year ended**	
	30 June 2026	30 June 2025	**30 June 2026**	30 June 2025
	S$'000	S$'000	**S$'000**	S$'000
Revenue stream and timing of revenue recognition				
At a point in time				
Sales of metal components	**9,270**	10,835	**18,903**	22,435
Sales of cleanroom products	**739**	709	**1,410**	1,421
Sales of tooling products	**746**	601	**919**	859
Over time				
Storage services	**-**	-	**-**	6
	10,755	12,145	**21,232**	24,721

A breakdown of sales:

	The Group			
	FY2026	FY2025	Changes	
	S$'000	S$'000	S$'000	%
Sales reported for the first half year	**10,477**	12,576	(2,099)	(16.69)
(Loss)/profit after tax before deducting non-controlling interests reported for first half year	**(630)**	11	(641)	n/m
Sales reported for second half year	**10,755**	12,145	(1,390)	(11.45)
Loss after tax before deducting non-controlling interests reported for second half year	**(699)**	(338)	(361)	n/m

4.2. Reportable segments

The Group is organised into business segments, with each segment representing a strategic business segment that offers different products in the respective markets.

The Group has three reportable operating segments as follows:

(i) Metal stamping - manufacturing of metal plates and metal stamping;
(ii) Tooling - manufacturing and fabricating of engineering tools and dies; and
(iii) Cleanroom and biomedical products – trading and supplying disposables and wearables for use in cleanrooms, biomedical facilities, laboratories and hospitals.

The warehousing and logistics business segment was closed in 1H2025.

The segment information provided to management for the reportable segments are as follows:

	Metal stamping		**Tooling**		**Warehousing & logistics**		**Cleanroom products**		**Group**	
	2H2026 S$'000	2H2025 S$'000	**2H2026 S$'000**	2H2025 S$'000	**2H2026 S$'000**	2H2025 S$'000	**2H2026 S$'000**	2H2025 S$'000	**2H2026 S$'000**	2H2025 S$'000
Segment revenue										
Sales to external customers	**9,270**	10,835	**746**	601	**-**	-	**739**	709	**10,755**	12,145
Interest income	**91**	96	**-**	-	**-**	-	**4**	3	**95**	99
Miscellaneous income	**13**	4	**-**	-	**-**	-	**10**	5	**23**	9
Government grant	**21**	1	**-**	-	**-**	-	**13**	35	**34**	36
Rental income	**1**	-	**-**	-	**-**	-	**-**	-	**1**	-
Gain on disposal of property, plant and equipment	**2**	7	**-**	-	**-**	-	**-**	-	**2**	7
Unallocated segment	**-**	-	**-**	-	**-**	-	**-**	-	**10**	39
Total other income	**128**	108	**-**	-	**-**	-	**27**	43	**165**	190
Total revenue and other income	**9,398**	10,943	**746**	601	**-**	-	**766**	752	**10,920**	12,335
Depreciation	**(500)**	(373)	**(4)**	(4)	**-**	-	**(9)**	(102)	**(603)**	(479)
Amortisation	**(1)**	-	**-**	-	**-**	-	**(3)**	(3)	**(4)**	(3)
Segmental result	**4**	460	**198**	150	**-**	-	**(115)**	123	**87**	733
Unallocated segment									**(639)**	(681)
Finance costs									**(21)**	(52)
(Loss)/profit before tax									**(573)**	0
Income tax expense									**(126)**	(338)
Loss after tax									**(699)**	(338)
Group Assets and Liabilities										
Segmental assets	**221**	(500)	**(3)**	(4)	**-**	-	**(176)**	94	**42**	(410)
Unallocated assets									**(303)**	(316)
Total assets									**(261)**	(726)

4.2. Reportable segments (continued)

	Metal stamping		Tooling		Warehousing and logistics		Cleanroom products		Group	
	2H2026 S$'000	2H2025 S$'000	**2H2026 S$'000**	2H2025 S$'000	**2H2026 S$'000**	2H2025 S$'000	**2H2026 S$'000**	2H2025 S$'000	**2H2026 S$'000**	2H2025 S$'000
Expenditures for segment non-current assets										
Additions to property, plant and equipment	**46**	119	**-**	-	**-**	-	**(51)**	454	**(5)**	573
Segmental liabilities	**471**	(615)	**-**	-	**-**	-	**(144)**	130	**327**	(485)
Current income tax liabilities									**(303)**	-
Unallocated liabilities									**580**	114
Total liabilities									**604**	(371)

	Metal stamping		Tooling		Warehousing & logistics		Cleanroom products		Group	
	FY2026 S$'000	FY2025 S$'000	**FY2026 S$'000**	FY2025 S$'000	**FY2026 S$'000**	FY2025 S$'000	**FY2026 S$'000**	FY2025 S$'000	**FY2026 S$'000**	FY2025 S$'000
Segment revenue										
Sales to external customers	**18,903**	22,435	**919**	859	**-**	6	**1,410**	1,421	**21,232**	24,721
Interest income	**200**	196	**-**	-	**-**	45	**5**	8	**205**	249
Miscellaneous income	**43**	71	**-**	-	**-**	-	**32**	5	**75**	76
Government grant	**21**	1	**-**	-	**-**	2	**25**	70	**46**	73
Rental Income	**-**	1	**-**	-	**-**	-	**22**	-	**22**	1
Gain on disposal of property, plant and equipment	**21**	8	**-**	-	**-**	-	**176**	-	**197**	8
Net (gain)/loss on foreign exchange	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-
Unallocated segment	**-**	-	**-**	-	**-**	-	**-**	-	**38**	57
Total other income	**285**	277	**-**	-	**-**	47	**260**	83	**583**	464
Total revenue and other income	**19,188**	22,712	**919**	859	**-**	53	**1,670**	1,504	**21,815**	25,185
Depreciation	**(935)**	(747)	**(8)**	(8)	**-**	-	**(227)**	(196)	**(1,170)**	(951)
Amortisation	**(2)**	-	**-**	-	**-**	-	**(6)**	(3)	**(8)**	(3)

4.2. Reportable segments (continued)

	Metal Stamping		Tooling		Warehousing & logistics		Cleanroom products		Group	
	FY2026	FY2025	**FY2026**	FY2025	**FY2026**	FY2025	**FY2026**	FY2025	**FY2026**	FY2025
	S$'000	S$'000	**S$'000**	S$'000	**S$'000**	S$'000	**S$'000**	S$'000	**S$'000**	S$'000
Segmental result	**296**	1,714	**255**	348	**-**	33	**(76)**	68	**475**	2,163
Unallocated segment									**(1,538)**	(1,966)
Finance costs									**(60)**	(116)
(Loss)/profit before tax									**(1,123)**	81
Income tax expense									**(206)**	(408)
Loss after tax									**(1,329)**	(327)
Group assets and liabilities										
Segmental assets	**23,069**	23,205	**57**	59	**-**	-	**1,995**	3,597	**25,121**	26,861
Unallocated assets									**1,557**	3,121
Total assets per statement of financial position									**26,678**	29,982
Expenditures for segment non-current assets										
Addition to property, plant and equipment	**264**	1,601	**-**	-	**-**	-	**30**	456	**294**	2,057
Segmental liabilities	**4,138**	4,736	**-**	-	**-**	-	**579**	2,146	**4,717**	6,882
Current income tax liabilities									**-**	-
Unallocated liabilities									**307**	719
Total liabilities per statement of financial position									**5,024**	7,601

4.2 Reportable segments (continued)

Geographical information

	Singapore		Malaysia		United States of America		Slovak Republic		Rest of Europe*		China		Others**		Group	
	2026 S$'000	2025 S$'000	**2026 S$'000**	2025 S$'000	**2026 S$'000**	2025 S$'000	**2026 S$'000**	2025 S$'000	**2026 S$'000**	2025 S$'000	**2026 S$'000**	2025 S$'000	**2026 S$'000**	2025 S$'000	**2026 S$'000**	2025 S$'000
Sales to external customers	**2,128**	1,774	**6,362**	6,315	**3,485**	8,551	**2,839**	1,851	**4,102**	3,676	**2,297**	2,519	**19**	35	**21,232**	24,721
Non-current assets	**468**	595	**2,937**	3,029	**-**	-	**1,798**	1,949	**-**	-	**399**	216	**-**	-	**5,602**	5,789
Other geographical information:																
Capital expenditure	**30**	456	**264**	919	**-**	-	**-**	642	**-**	-	**-**	40	**-**	-	**294**	2,057

* Rest of Europe comprises Austria, Czech Republic, Germany, Hungary, Italy, Latvia, Netherlands, Poland, Portugal, Romania and Switzerland.
**Others comprise Indonesia, Korea and Japan.

Revenue of approximately S$8,052,000 (FY2025: S$10,410,000) is derived from two (FY2025: one) major external customers with revenue of more than 10% of the Group's revenue and is attributable to the Metal stamping and Tooling Segments.

5. Financial assets and Financial liabilities

Set out below are the financial assets and financial liabilities of the Group as at 30 June 2026 and 30 June 2025.

	Group		Company	
	30 June 2026 S$'000	30 June 2025 S$'000	**30 June 2026 S$'000**	30 June 2025 S$'000
Financial assets at amortised cost				
Cash and bank balances and trade and other receivables	**17,000**	18,158	**1,808**	3,322
Financial liabilities at amortised cost				
Trade and other payables, lease liabilities and borrowings	**4,475**	7,032	**271**	788

6. Loss before taxation

6.1 Significant items

The Group's profit before tax is arrived at after charging/(crediting) the following:

	The Group			
	Six months ended		Year ended	
	30 June 2026 S$'000	30 June 2025 S$'000	**30 June 2026 S$'000**	30 June 2025 S$'000
Other Income				
Government Grant	**(42)**	(38)	**(54)**	(79)
Interest Income	**(102)**	(136)	**(234)**	(299)
Miscellaneous Income	**(18)**	(9)	**(75)**	(77)
Rental Income	**(1)**	-	**(23)**	(1)
Gain on disposal of property, plant and equipment	**(2)**	(7)	**(20)**	(8)
Gain on disposal of assets held for sale	**-**	-	**(177)**	-
Expenses				
Depreciation on property, plant and equipment	**603**	479	**1,170**	951
Amortisation of intangible assets	**4**	3	**8**	3
Directors fees paid/payable to non-executive director of the Company	**36**	25	**68**	69
Inventories write down	**72**	88	**108**	141
Inventories write-back	**(55)**	(75)	**(126)**	(156)
Inventories written off	**-**	(1)	**-**	9
Lease expense - short-term leases	**29**	26	**59**	58
Professional fees	**119**	187	**260**	283
Foreign currency exchange loss	**(14)**	443	**67**	668
Staff costs	**4,538**	4,597	**8,887**	9,496

7. Tax expense

Major components of income tax expense are as follows:

	The Group			
	Six months ended		Year ended	
	30 June 2026	30 June 2025	**30 June 2026**	30 June 2025
	S$'000	S$'000	**S$'000**	S$'000
Current year:				
Current tax	**188**	423	**268**	493
Deferred tax	**(62)**	15	**(62)**	15
	126	438	**206**	508
Over provision of tax in prior years:				
Current tax	**-**	(103)	**-**	(103)
Deferred tax	**-**	3	**-**	3
	-	(100)	**-**	(100)
Income tax expense	**126**	338	**206**	408

8. Net asset value

	The Group		Company	
	30 June 2026	30 June 2025	**30 June 2026**	30 June 2025
Total Net Asset Value (in S$'000)	**21,654**	22,381	**10,986**	12,052
Total number of issued shares	**201,535,276**	201,535,276	**201,535,276**	201,535,276
Net asset value per ordinary share (S$ in cents)	**10.74**	11.11	**5.45**	5.98

9. Property, plant and equipment

For the year ended 30 June 2026, the Group acquired property, plant and equipment and intangible assets with an aggregate amount of S$294,000 in cash (FY2025: S$1.41 million).

During the six months ended 30 June 2026, the Group acquired property, plant and equipment amounting to about S$73,000 in cash (2H2025: S$nil).

The Group reviews the useful lives and residual values of property, plant and equipment at each reporting date. The estimation of the useful lives and residual values involves assumptions concerning the future and estimations of the assets common life expectancies and expected level of usage. The net carrying amount of property, plant and equipment at 30 June 2026 and the annual depreciation charge for the financial year ended 30 June 2026 are S$5.6 million (FY2025: S$5.7 million) and S$1.2 million (FY2025: S$951,000) respectively.

Any changes in the expected useful lives of these assets would affect the net carrying amount of property, plant and equipment and right-of-use assets, and the depreciation charge for the financial period.

10. Intangible assets

	The Group
	Computer Software S$'000
Cost	
At 1 July 2025	23
Additions	5
At 30 June 2026	**28**
Amortisation	
At 1 July 2025	3
Additions	8
At 30 June 2026	**11**
Carrying amount	
At 30 June 2026	**17**

11. Impairment review of investment in subsidiaries – Company level

(i) CFM Infratrade Pte. Ltd. ("**CFMI**")

During the financial year, management performed an impairment assessment of the investment in CFMI from the cleanroom products segment.

The recoverable amount of the investment in CFM Infratrade was determined based on fair value less costs of disposal ("**FVLCD**"). The FVLCD was determined based on the fair valuation of CFM Infratrade, after settlement of the corresponding borrowings, as well as the fair values of the remaining underlying assets and liabilities of CFM Infratrade.

Based on the assessment performed, the recoverable amount as at 30 June 2026 was determined to be nil (2025: recoverable amount of S$1,299,000), and accordingly no impairment loss or reversal of impairment loss was recognised for the financial year ended 30 June 2026 (2025: reversal of impairment loss of $212,000). The fair value measurement for disclosure purposes is categorised within Level 3 of the fair value hierarchy.

(ii) Dalian CFM Precision Tooling Co., Ltd ("**CFM Dalian**")

During the financial year, management performed an impairment assessment of the investment in CFM Dalian from the metal stamping segment.

The recoverable amount of the investment in CFM Dalian was determined based on FVLCD. The FVLCD was determined based on the fair valuation of CFM Dalian, taking into consideration the fair values of the underlying assets and liabilities of CFM Dalian, which mainly comprise inventories, trade receivables and cash and cash equivalents. The fair values of these assets were assessed to approximate their respective carrying amounts.

Based on the assessment performed, the recoverable amount as at 30 June 2026 was determined to be nil (2025: recoverable amount of S$2,232,000), and accordingly no impairment loss or reversal of impairment loss was recognised for the financial year ended 30 June 2026 (2025: impairment loss of $642,000). The fair value measurement for disclosure purposes is categorised within Level 3 of the fair value hierarchy.

(iii) Hantong Metal Component Sdn. Bhd. ("**HTJB**")

During the financial year, management performed an impairment assessment of the investment in HTJB from the tooling segment.

The recoverable amount of the investment in HTJB was determined based on FVLCD. The FVLCD was determined based on the fair valuation of HTJB, taking into consideration the fair values of the underlying assets and liabilities of HTJB, which mainly comprise freehold land and buildings. The fair values of the freehold land and buildings were determined based on valuations performed by a professional valuer using the direct comparison approach with reference to recent transactions of comparable properties within the vicinity.

Based on the assessment performed, the recoverable amount as at 30 June 2026 was determined to approximate the carrying amount of the investment in HTJB of $2,097,000 (2025: $2,097,000). Accordingly, no impairment loss or reversal of impairment loss was recognised for the financial year ended 30 June 2026. The fair value measurement for disclosure purposes is categorised within Level 3 of the fair value hierarchy.

12. Write-down of inventories

Management reviews the inventory listing on a periodic basis. This review involves comparison of the carrying amount of the aged inventory items with the respective net realisable value. The purpose is to estimate the net realisable value and to determine any write down is to be made in the financial statements for slow-moving items. Management is satisfied that the inventories have been written down adequately in the financial statements.

The carrying amount of inventories of the Group after the write-down is approximately S$3.3 million (FY2025: S$3.6 million). During the year, the Group recognised inventories write-down of S$108,000 (FY2025: about S$141,000), whilst inventories written off was about S$nil (FY2025: S$9,000) and write-back was S$126,000 (FY2025: S$156,000).

13. Trade receivables

	GROUP		COMPANY	
	30 June 2026 S$'000	**30 June 2025 S$'000**	**30 June 2026 S$'000**	**30 June 2025 S$'000**
Third parties	**4, 575**	4,515	**-**	-
Less: Impairment allowance for trade receivables	**(1)**	(1)	**-**	-
	4,574	4,514	**-**	-

14. Related party transactions - Amounts due from/(to) subsidiaries

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

15. Borrowings

Amount repayable in one year or less, or on demand

	As at 30 June 2026		As at 30 June 2025	
	Secured S$'000	**Unsecured S$'000**	Secured S$'000	Unsecured S$'000
Borrowings	**294**	-	1,872	-

Lease liabilities	**321**	-	235	-
	615	**-**	2,107	-

Amount repayable after one year

	As at 30 June 2026		As at 30 June 2025	
	Secured	**Unsecured**	Secured	Unsecured
	S$'000	**S$'000**	S$'000	S$'000
Borrowings	**-**	-	442	-
Lease liabilities	**350**	-	304	-
	350	-	746	-

Details of the collaterals for the Group's borrowings are as follows:

a) In FY2025, there was a legal mortgage over the leasehold land and building of a subsidiary, which was secured by a first charge over its leasehold land and building and fixed deposit in the previous financial year. The mortgage was redeemed in the first half of FY2026. The fixed deposit is in the process of being released from pledge at the end of the FY2026.

b) Bankers' acceptances are secured by a first and legal charge of the subsidiary's freehold lands and building with a carrying value of S$782,000 (FY2025: S$713,000) and a corporate guarantee from the ultimate holding company.

The bankers' acceptances bear interest at rates ranging from 4.23% to 4.89% (FY2025: 4.23% to 4.85%) per annum.

16. Share capital

	Group and Company	
	30 June 2026	30 June 2025
	S$'000	S$'000
Issued and fully paid capital		
201,535,276 ordinary shares	**22,963**	22,963

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

There was no change in the Company's share capital during the six-month period ended, and the financial year ended 30 June 2026.

The Company did not hold any treasury shares, subsidiary holdings or other convertibles as at 30 June 2026 and 30 June 2025.

16.1 Total number of issued shares excluding treasury shares as at the end of the current financial period and as at the end of the immediately preceding year

	30 June 2026	30 June 2025
Total number of issued shares (excluding treasury shares)	**201,535,276**	201,535,276

16.2 A statement showing all sales, transfers, cancellation and/or use of treasury shares as at the end of the current financial period reported on.

Not applicable. The Company did not hold any treasury shares during and as at the end of the current financial period reported on. Hence, there was no sale, transfer, cancellation and/or use of treasury shares as at 30 June 2026.

16.3 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. The Company did not have any subsidiary holdings during and at the end of the current financial period reported on. Hence, there was no sale, transfer, cancellation and/or use of subsidiary holdings as at 30 June 2026.

17. Subsequent Events

There are no known subsequent events which require adjustments to this set of financial statements.

F. Other information as required by Appendix 7C of the Catalist Rules

18. 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 consolidated statement of profit or loss and other comprehensive income

2H2026 vs. 2H2025

Revenue

For 2H2026, the Group recorded revenue of approximately S$10.76 million, a decrease of approximately S$1.39 million, or 11.45%, from approximately S$12.15 million in 2H2025. The lower revenue was primarily attributed to the metal stamping segment, particularly from customers in the US, given that the operations in Malaysia and China were affected by the uncertainty on US tariffs, lowering sales to the US. This was partially offset by an improvement in revenue from Slovakia, supported by new projects and increased order volume.

Gross Profit

The Group's gross profit decreased by approximately S$1.03 million, or approximately 42.80%, from approximately S$2.44 million in 2H2025 to approximately S$1.42 million in 2H2026. The decline was primarily attributable to the lower revenue contributions from the metal stamping segment.

Other Income

Other Income decreased by approximately S$25,000, from S$190,000 in 2H2025 to approximately S$165,000 in 2H2026. The decrease was mainly due to lower interest income as interest rates declined, and also due to a lower gain on the disposal of property, plant, and equipment compared to the previous period. This was partially offset by higher miscellaneous income and a higher amount of government grant received in FY2026 as compared to FY2025.

Marketing and distribution expenses

Marketing and distribution expenses remained relatively stable, increasing slightly by S$3,000 from S$139,000 in 2H2025 to S$142,000 in 2H2026. The increase was mainly due to higher mandatory contributions and salary adjustments.

Administrative and other expenses

Administrative and other expenses decreased by approximately S$452,000 from approximately S$2.44 million in 2H2025 to approximately S$1.99 million in 2H2026. The decrease was mainly attributable to lower professional fees, a favourable movement in foreign exchange differences, lower staff costs and lower inventory write-downs. This was partially offset by higher depreciation expenses and higher directors' fees.

Finance costs

Finance costs decreased from S$52,000 in 2H2025 to approximately S$21,000 in 2H2026. The decrease was mainly due to lower interest rates and a lower principal amount outstanding. The finance costs relate to borrowings and lease liabilities.

Tax expense

The Group recorded a tax expense of S$126,000 in 2H2026, compared to S$338,000 in 2H2025. The decrease was mainly due to lower revenue and gross profits generated by the Group.

Review of consolidated statement of profit or loss and other comprehensive (continued)
2H2026 vs. 2H2025

Loss for the financial period
The Group recorded a higher loss after tax of approximately S$699,000 in 2H2026, compared to a loss after tax of approximately S$338,000 in 2H2025. This higher loss was mainly attributable to the decrease in revenue generated, which resulted in lower gross profit.

FULL YEAR REVIEW
FY2026 vs. FY2025

Revenue
The Group's revenue decreased by approximately S$3.49 million, or 14.11%, from S$24.72 million for FY2025 to approximately S$21.23 million for FY2026. The decrease was mainly attributable to lower revenue from the metal stamping segment, arising mainly from customers overstocking in the previous financial period leading to lower orders from customers in the US and China in the current financial year, end-of-life cycle products, maturing customer contracts and the effects of U.S. tariff policies. This was partially offset by higher revenue from Slovakia and Europe, supported by new projects and additional orders for parts and tools.

Gross Profit
The Group's gross profit decreased by approximately S$2.21 million, or 42.96%, from S$5.14 million in FY2025 to approximately S$2.93 million in FY2026. The decrease was mainly attributable to lower orders from customers in FY2026 as compared to FY2025, which resulted in lower production volumes.

Other Income
Other income increased by approximately S$128,000 from S$464,000 in FY2025 to S$583,000 in FY2026. The increase was mainly due to higher gains on disposal of property, plant and equipment and assets held for sale (a non-recurring item), as well as higher rental income. This was partially offset by lower government grants and lower interest income as interest rates declined in FY2026 compared to FY2025.

Marketing and distribution expenses
Marketing and distribution expenses increased slightly from approximately S$282,000 in FY2025 to approximately S$286,000 in FY2026. The increase was mainly due to higher mandatory contributions and salary adjustments.

Administrative and other expenses
Administrative and other expenses decreased by approximately S$832,000 from approximately S$5.12 million in FY2025 to approximately S$4.29 million in FY2026. The decrease was mainly due to lower staff costs, in line with the Group's operational requirements, lower professional fees and lower inventory write-downs. This was partially offset by higher depreciation expenses and lower benefit from inventory write-backs in FY2026 compared to FY2025.

Finance costs
Finance costs decreased from S$116,000 in FY2025 to approximately S$60,000 in FY2026. The decrease was mainly due to the settlement of mortgage loans.

Tax expense
The Group's tax expense decreased from approximately S$408,000 in FY2025 to approximately S$206,000 in FY2026. The decrease was mainly due to lower current tax expense arising from lower taxable profits, together with a favourable movement in deferred

tax. This was partially offset by the absence of a prior-year tax overprovision recognised in FY2025.

FULL YEAR REVIEW (continued)
FY2026 vs. FY2025

Loss for the financial year

The Group reported a loss after tax of approximately S$1.33 million in FY2026, compared to a loss after tax of approximately S$327,000 in FY2025. The higher loss was mainly attributable to the 14.11% decrease in revenue, which resulted in a 42.96% decrease in gross profit, partially offset by lower administrative expenses, lower finance cost and higher other income and lower tax expenses.

Review of statement of financial position (30 June 2026 vs. 30 June 2025)

Non-current assets

Property, plant and equipment and intangible assets decreased from approximately S$5.71 million as at 30 June 2025 to S$5.58 million as at 30 June 2026. The decrease was mainly due to depreciation of property, plant and equipment and amortisation of intangible assets of approximately S$1.18 million during FY2026, partially offset by purchases of property, plant and equipment of approximately S$294,000.

At the Company level, investment in subsidiaries was $9.52 million as of 30 June 2025 and remains at S$9.52 million as of 30 June 2026 due to no impairment or reversal of impairment recognised during the year.

The Company reviewed the performance of CFMI during the year and performed an impairment assessment on its investment in the subsidiary. Based on the assessment performed, no impairment loss or reversal of impairment loss was recognised for the year.

The Company reviewed the performance of CFM Dalian during the year and performed an impairment assessment on its investment in the subsidiary. Based on the assessment performed, no impairment loss or reversal of impairment loss was recognised for the year.

The Company reviewed the performance of HTJB during the year and performed an impairment assessment on its investment in the subsidiary. Based on the assessment performed, no impairment loss or reversal of impairment loss was recognised for the year.

Prepayments of S$79,000 as at 30 June 2025 relate to the partial prepayments for purchases of property, plant & equipment, which was not present as at 30 June 2026.

Current assets

Inventories decreased from approximately S$3.60 million as at 30 June 2025 to approximately S$3.34 million as at 30 June 2026, mainly due to lower restocking of inventories.

Trade receivables increased from approximately S$4.51 million as at 30 June 2025 to approximately S$4.57 million as at 30 June 2026. The increase was mainly the timing of billing and collection of accounts during the financial period.

Other receivables and prepayments consist mainly of deposits and prepayments, and remained broadly unchanged.

Cash and cash equivalents

The cash and cash equivalents decreased from S$13.43 million as at 30 June 2025 to S$12.27 million as at 30 June 2026. This was mainly due to payment to suppliers and lower revenue.

Review of statement of financial position (30 June 2026 vs. 30 June 2025) (continued)

Current liabilities

Trade payables decreased from approximately S$2.12 million as at 30 June 2025 to approximately S$2.11 million as at 30 June 2026. This was mainly due to prompt payment to vendors.

Contract liabilities remained almost the same, as at 30 June 2025 it was reported to be S$143,000 and S$142,000 as at 30 June 2026, as the Group's remaining performance obligations remained substantially unchanged.

Other payables decreased from approximately S$2.16 million as at 30 June 2025 to approximately S$1.51 million as at 30 June 2026 mainly due to settlement of accrued expenses and employee-related provisions.

Borrowings and leases

Total borrowings and lease liabilities for the Group decreased from S$2.85 million as at 30 June 2025 to S$965,000 as at 30 June 2026. This was mainly due to repayment of loan and redemption of mortgage loan and higher leases due to renewal of leases.

Review of consolidated statement of cash flows

FY2026 vs. FY2025

Operating profit before working capital changes decreased from approximately S$851,000 in FY2025 to an operating loss before working capital changes of S$253,000 in FY2026. The decrease was mainly due to the Group recording a loss before tax of S$1.12 million in FY2026, compared with a profit before tax of S$81,000 in FY2025. The operating result was adjusted for non-cash items including depreciation, amortisation, gains on disposal of property, plant and equipment and assets held for sale, inventory write-downs and write-backs, interest income and other items.

Cash generated from operations decreased from approximately S$1.93 million in FY2025 to a cash outflow of S$425,000 in FY2026. The decrease was mainly due to the lower operating profit before working capital changes and a decrease in payables and contract liabilities of approximately S$818,000, which resulted in a cash outflow. This was partially offset by favourable movements in inventories of approximately S$411,000 and receivables of approximately S$242,000.

The Group recorded net cash used in operating activities of approximately S$712,000 in FY2026, compared with net cash generated from operating activities of approximately S$1.21 million in FY2025. This was after interest income received of approximately S$233,000 and income tax paid of approximately S$520,000 during FY2026.

The Group generated net cash from investing activities of approximately S$2.43 million in FY2026, compared with approximately S$121,000 in FY2025. The increase was mainly due to proceeds of approximately S$2.06 million from the disposal of an asset held for sale and approximately S$618,000 from matured fixed deposits. This was partially offset by purchases of property, plant and equipment of approximately S$294,000.

The Group recorded net cash used in financing activities of approximately S$2.50 million in FY2026, compared with approximately S$671,000 in FY2025. The higher net cash outflow was mainly attributable to the repayment of borrowings of approximately S$2.11 million, compared with S$215,000 in FY2025, and repayment of lease liabilities of approximately S$404,000, compared with S$247,000 in FY2025.

Review of consolidated statement of cash flows (continued)

As a result of the above, the Group recorded a net decrease in cash and cash equivalents of approximately S$778,000 in FY2026, compared with a net increase of approximately S$655,000 in FY2025. Cash and bank balances at the beginning of FY2026 amounted to approximately S$11.20 million, and after taking into account the positive effect of currency translation of approximately S$249,000, cash and bank balances stood at approximately S$10.67 million as at 30 June 2026.

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

Not applicable as no forecast or prospect statement has been previously disclosed.

20. 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.

Ongoing global trade uncertainties continue to contribute to input cost volatility and may affect supply chain dynamics, resulting in a challenging operating environment. The Group remains exposed to rising raw material, energy, and labour costs, as well as intense pricing competition, which will continue to place pressure on operating margins.

Looking ahead, the operating environment is expected to remain uncertain and cost-sensitive. The Group's performance will continue to depend on demand across its key markets, as well as its ability to manage costs effectively, enhance operational efficiency, and respond proactively to evolving market conditions.

21. If a decision regarding dividend has been made:

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

No.

(i) Amount per share (cents)

Not applicable

(ii) Previous corresponding period (cents)

Nil

(b) 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 the shareholders, this must be stated)

Not applicable.

(c) The date the dividend is payable

Not applicable.

(d) The date on which Registrable Transfers received by the company (up to 5.00 p.m.) will be registered before entitlements to the dividend are determined.

Not applicable.

22. 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 financial period ended 30 June 2026 in view of the net loss position of the Company for FY2026.

23. If the group has obtained a general mandate from shareholders for IPTs, the aggregate value of such transaction 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 the shareholders for interested person transactions.

24. Confirmation pursuant to Rule 720(1) of the Catalist Rules

The Company has procured undertakings from all its directors and executive officers in the format set out in Appendix 7(H) under Rule 720(1) of the Catalist Rules.

25. The factors leading to any material changes in contributions to turnover and earnings by the operating segments

The decrease in revenue, and hence gross profit, is mainly due to lower customer order volume arising from global economic uncertainty and weaker market demand. Details are set out in paragraph 18 of this announcement.

26. A breakdown of the total annual dividend (in dollar value) for the issuer's latest full year and its previous full year.

	Latest Full Year	Previous Full Year
	S$	S$
Ordinary Share	**-**	-
Preference Share	-	-
Total	**-**	-

27. Disclosure of person occupying a managerial position in the issuer or any of its principal subsidiaries who is a relative of a director or chief executive officer or substantial shareholder of the issuer pursuant to Rule 704(10) in the format below. If there are no such persons, the issuer must make an appropriate negative statement.

Name	**Age**	**Family relationship with any director, CEO and/or substantial shareholder**	**Current position and duties, and the year the position was first held**	**Details of changes in duties and position held, if any, during the year**
Ip Kwok Wing	73	Husband of Mdm. Lim Fong Li Janet, the Chief Executive Officer ("**CEO**") and	(i) Current Position: Executive Chairman (ii) Duties: Responsible for the strategic planning,	N.A.

		substantial shareholder of the Company.	expansion and growth of the Group (iii) Appointed Since: Year 2000	
Lim Fong Li Janet	69	Wife of Mr. Ip Kwok Wing, Executive Chairman and substantial shareholder of the Company	(i) Current Position: Chief Executive Officer (ii) Duties: Responsible for overseeing the day-to-day operations, finance and overall management of the Group (iii) Appointed Since: Year 2000	N.A.
Kenneth Ip Yew Wa	42	Son of Mdm. Lim Fong Li Janet (CEO and substantial shareholder of the Company), and of Mr. Ip Kwok Wing (Executive Chairman and substantial shareholder of the Company)	(i) Current Position: - Chief Operating Officer of the Company, effective 1 August 2019 - Executive Officer of CFM Slovakia s.r.o since 1st November 2012 - General Manager of Hantong Metal Component (Penang) Sdn Bhd. since: 8 July 2013 (ii) Duties: Overall performance of CFM Slovakia s.r.o. and Hantong Metal Component (Penang) Sdn Bhd	N.A.
Andrew Ip Jowa	37	Son of Ms. Lim Fong Li Janet (CEO and substantial shareholder of the Company), and of Mr. Ip Kwok Wing (Executive Chairman and substantial shareholder of the Company)	(i) Current Position (disclosed on a voluntary basis): - Assistant General Manager since 26 January 2020 and Director since 7 January 2021 of Hantong Metal Component Sdn. Bhd. - Management Representative since 7 March 2025 of CFM Infratrade Pte. Ltd. (ii) Duties: Overall performance, quality, costing, delivery, sales and marketing of Hantong Metal Component Sdn. Bhd. and CFM Infratrade Pte. Ltd. (iii) Appointed since: 4 September 2017	N.A.

BY ORDER OF THE BOARD

Lim Fong Li Janet
Chief Executive Officer
26 August 2026