# Asian Micro Holdings Limited

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

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## CONDENSED INTERIM CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

| | | Group | | | | | |
|---|---|---|---|---|---|---|---|
| | | 6 mths ended 30 June 2026 | 6 mths ended 30 June 2025 | % Change | 12 mths ended 30 June 2026 | 12 mths ended 30 June 2025 | % Change |
| | Note | S$'000 | S$'000 | | S$'000 | S$'000 | |
| Revenue | 4 | 1,761 | 3,301 | -47% | 4,482 | 6,556 | -32% |
| Cost of sales | | (1,251) | (2,387) | -48% | (3,328) | (4,871) | -32% |
| **Gross Profit** | | **510** | **914** | **-44%** | **1,154** | **1,685** | **-32%** |
| Distribution & selling expenses | | 2 | (41) | NM | (25) | (62) | -60% |
| Administrative expenses | | (851) | (858) | -1% | (1,695) | (1,748) | -3% |
| Other operating income, net | | 505 | 14 | 3507% | 730 | 37 | 1873% |
| **Profit/(loss) from operations** | | **166** | **29** | **472%** | **164** | **(88)** | **NM** |
| Finance expenses, net | | (1) | (5) | -80% | (2) | (10) | -80% |
| **Profit/(loss) before taxation** | | **165** | **24** | **588%** | **162** | **(98)** | **NM** |
| Taxation | 5 | 10 | (98) | NM | (27) | (98) | -72% |
| **Profit/(loss) for the period/year** | | **175** | **(74)** | **NM** | **135** | **(196)** | **NM** |
| **Attributable to :** | | | | | | | |
| Owners of the Company | | 157 | (138) | NM | 42 | (358) | NM |
| Non-controlling interests | | 18 | 64 | **-72%** | 93 | 162 | **-43%** |
| **Profit/(loss) for the period/year** | | **175** | **(74)** | **NM** | **135** | **(196)** | **NM** |
| **Other comprehensive income (net of tax):** | | | | | | | |
| **Items that may be reclassified subsequently to profit or loss** | | | | | | | |
| Foreign currency translation differences for foreign operations | | (3) | (28) | -89% | 112 | 96 | 17% |
| **Total comprehensive income for the year** | | **172** | **(102)** | **NM** | **247** | **(100)** | **NM** |
| **Attributable to:** | | | | | | | |
| Owners of the Company | | 132 | (157) | NM | 122 | (286) | NM |
| Non-controlling interests | | 40 | 55 | -27% | 125 | 186 | -33% |
| **Total comprehensive income for the year** | | **172** | **(102)** | **NM** | **247** | **(100)** | **NM** |

NM: Not meaningful

| | 6 mths ended 30 June 2026 | 6 mths ended 30 June 2025 | 12 mths ended 30 June 2026 | 12 mths ended 30 June 2025 |
|---|---|---|---|---|
| **Profit/(loss) per share attributable to owners of the Company (cents per share)**[(1)] | | | | |
| Basic | 0.006 | (0.008) | 0.002 | (0.021) |
| Diluted | 0.006 | (0.008) | 0.002 | (0.021) |
| **Other operating income, net comprised of the following:-** | | | | |
| Gain on disposal of investment properties | - | - | 133 | - |
| Gain on disposal of plant and equipment | 77 | - | 77 | - |
| Gain on disposal of motor vehicle and full settlement of lease liability | - | | 97 | |
| Foreign exchange gain/(loss), net | 13 | (14) | 2 | (10) |
| Settlement amount | 400 | - | 400 | - |
| Miscellaneous income | 15 | 28 | 21 | 47 |
| **Profit/(loss) for the year is derived at after charging of : -** | | | | |
| Depreciation | (7) | (13) | (18) | (25) |
| Interest expenses | - | (3) | (1) | (8) |

Note:
(1) Weighted average number of ordinary shares for the 6 months and full year ended 30 June 2026 are 2,680,958,597 shares and 2,384,449,490 shares respectively (6 months and full year ended 30 June 2025 are 1,714,656,597).

## CONDENSED INTERIM BALANCE SHEET

| | Note | Group | | Company | |
|---|---|---|---|---|---|
| | | 30 June 2026 S$'000 | 30 June 2025 S$'000 | 30 June 2026 S$'000 | 30 June 2025 S$'000 |
| **Non-Current Assets** | | | | | |
| Plant and equipment | 8 | 6 | 19 | 4 | 8 |
| Investment properties | 9 | - | 338 | - | - |
| Investment in subsidiaries | | - | - | 2,091 | 2,091 |
| Other receivables | | 41 | 39 | - | - |
| | | 47 | 396 | 2,095 | 2,099 |
| **Current Assets** | | | | | |
| Development properties | | 3,845 | 3,100 | - | - |
| Inventories | | 65 | 15 | - | - |
| Trade and other receivables | | 799 | 742 | 7 | 7 |
| Prepayment | | 24 | 29 | 11 | 17 |
| Due from subsidiaries (non-trade), net | | - | - | 4 | 3 |
| Tax recoverable | | 27 | 4 | - | - |
| Cash and bank balances | | 227 | 599 | 8 | 19 |
| | | 4,987 | 4,489 | 30 | 46 |
| **Current Liabilities** | | | | | |
| Trade and other payables | | 1,011 | 1,948 | 18 | 13 |
| Accrued expenses | | 876 | 1,219 | 323 | 494 |
| Contract liability | | 393 | 55 | - | - |
| Loan from director (non-trade) | | 345 | 302 | - | - |
| Due to subsidiaries (non-trade), net | | - | - | 99 | 99 |
| Lease liability | 12 | - | 42 | - | 34 |
| Income tax payable | | 13 | 67 | - | - |
| | | 2,638 | 3,633 | 440 | 640 |
| **Net Current Assets/(Liabilities)** | | **2,349** | **856** | **(410)** | **(594)** |
| **Non-Current Liabilities** | | | | | |
| Lease liability | 12 | - | 49 | - | 49 |
| Deferred tax liabilities | | 1 | 1 | 1 | 1 |
| | | 1 | 50 | 1 | 50 |
| **Net Assets** | | **2,395** | **1,202** | **1,684** | **1,455** |
| **Represented by:** | | | | | |
| Share capital | 13 | 48,629 | 47,683 | 48,629 | 47,683 |
| Other reserve | | (1,441) | (1,441) | (1,441) | (1,441) |
| Foreign currency translation reserve | | (413) | (493) | - | - |
| Accumulated losses | | (44,630) | (44,672) | (45,504) | (44,787) |
| | | 2,145 | 1,077 | 1,684 | 1,455 |
| Non-controlling interests | | 250 | 125 | - | - |
| **Total Equity** | | **2,395** | **1,202** | **1,684** | **1,455** |

## CONDENSED INTERIM CONSOLIDATED CASH FLOW STATEMENT

| | Group | |
|---|---|---|
| | 12 mths ended 30 June 2026 | 12 mths ended 30 June 2025 |
| | S$'000 | S$'000 |
| **Cash flows from operating activities** | | |
| **Profit/(loss) before tax** | **162** | **(98)** |
| Adjustments for : | | |
| Depreciation of plant and equipment | 18 | 25 |
| Gain on disposal of investment properties | (133) | - |
| Gain on disposal of plant and equipment | (77) | - |
| Gain on disposal of motor vehicle and full settlement of lease liability | (97) | - |
| Interest expense | 1 | 8 |
| Unrealised exchange loss/(gain), net | 11 | (3) |
| **Operating cash flows before changes in working capital** | (115) | (68) |
| (Increase)/Decrease in inventories | (50) | 43 |
| (Increase)/Decrease in trade and other receivables | (59) | 119 |
| Decrease/(Increase) in prepayments | 5 | (2) |
| (Decrease)/increase in trade and other payables | (260) | 962 |
| Increase in development properties | (666) | (1,128) |
| Increase in tax recoverable | (24) | (3) |
| Increase in contract liability | 337 | 56 |
| **Cash used in operations** | (832) | (21) |
| Income tax refund | 7 | - |
| Income taxes paid | (98) | (30) |
| **Net cash used in operating activities** | (923) | (51) |
| **Cash flows from investing activities** | | |
| Proceeds from disposal of investment properties | 481 | - |
| Proceeds from disposal of plant and equipment | 112 | - |
| Purchase of plant and equipment | (39) | (2) |
| **Net cash generated from/(used in) investing activities** | 554 | (2) |
| **Cash flows from financing activities** | | |
| Interest paid | (1) | (8) |
| Loan from director | 779 | 622 |
| Repayment of loan from director | (751) | (302) |
| Repayment of principal portion of lease liability | (10) | (44) |
| Share issuance expenses | (20) | - |
| **Net cash (used in)/generated from financing activities** | (3) | 250 |
| **Net (decrease)/increase in cash and cash equivalents** | (372) | 197 |
| **Effect of exchange rate changes in cash and cash equivalents** | - | 1 |
| **Cash and cash equivalents at beginning of year** | 599 | 401 |
| **Cash and cash equivalents at end of year** | **227** | **599** |

## CONDENSED INTERIM STATEMENTS OF CHANGES IN EQUITY

| Group | Total equity | Equity attributable to owners of the Company, Total | Accumulated Losses | Share Capital | Translation and other reserves | Non-controlling Interests |
|---|---|---|---|---|---|---|
| | | Attributable to owners of the Company | | | | |
| S$'000 | S$'000 | S$'000 | S$'000 | S$'000 | S$'000 | S$'000 |
| **Balance as at 1 July 2025** | **1,202** | **1,077** | **(44,672)** | **47,683** | **(1,934)** | **125** |
| Net income for the year | 135 | 42 | 42 | - | - | 93 |
| Other comprehensive income | | | | | | |
| Foreign currency translation differences for foreign operations | 112 | 80 | | - | 80 | 32 |
| Other comprehensive income for the year, net of tax | 112 | 80 | - | - | 80 | 32 |
| | | | | | | |
| Total comprehensive income for the year | 247 | 122 | 42 | - | 80 | 125 |
| Contribution by and distributions to owners | | | | | | |
| Issuance of ordinary shares | 946 | 946 | - | 946 | - | - |
| Total contribution by and distributions to owners | 946 | 946 | - | 946 | - | - |
| | | | | | | |
| **Balance as at 30 June 2026** | **2,395** | **2,145** | **(44,630)** | **48,629** | **(1,854)** | **250** |

| Group | Total equity | Equity attributable to owners of the Company, Total | Accumulated Losses | Share Capital | Translation and other reserves | Non-controlling Interests |
|---|---|---|---|---|---|---|
| | | Attributable to owners of the Company | | | | |
| S$'000 | S$'000 | S$'000 | S$'000 | S$'000 | S$'000 | S$'000 |
| **Balance as at 1 July 2024** | **1,294** | **1,363** | **(44,314)** | **47,683** | **(2,006)** | **(69)** |
| Net (loss)/income for the year | (196) | (358) | (358) | - | - | 162 |
| Other comprehensive income | | | | | | |
| Foreign currency translation differences for foreign operations | 96 | 72 | - | - | 72 | 24 |
| Other comprehensive income for the year, net of tax | 96 | 72 | - | - | 72 | 24 |
| | | | | | | |
| Total comprehensive income for the year | (100) | (286) | (358) | - | 72 | 186 |
| Contribution by and distributions to owners | | | | | | |
| Issuance of ordinary shares | 8 | - | - | - | - | 8 |
| Total contribution by and distributions to owners | 8 | - | - | - | - | 8 |
| | | | | | | |
| **Balance as at 30 June 2025** | **1,202** | **1,077** | **(44,672)** | **47,683** | **(1,934)** | **125** |

| Company | Total equity | Share Capital | Other reserves | Accumulated Losses |
|---|---|---|---|---|
| S$'000 | S$'000 | S$'000 | S$'000 | S$'000 |
| **Balance as at 1 July 2025** | **1,455** | **47,683** | **(1,441)** | **(44,787)** |
| Net loss for the year,representing total comprehensive income for the year | (717) | - | - | (717) |
| Contribution by and distributions to owners | | | | |
| Issuance of ordinary shares | 946 | 946 | - | - |
| Total contribution by and distributions to owners | 946 | 946 | - | - |
| | | | | |
| **Balance as at 30 June 2026** | **1,684** | **48,629** | **(1,441)** | **(45,504)** |

| Company | Total equity | Share Capital | Other reserves | Accumulated Losses |
|---|---|---|---|---|
| S$'000 | S$'000 | S$'000 | S$'000 | S$'000 |
| **Balance as at 1 July 2024** | **1,556** | **47,683** | **(1,441)** | **(44,686)** |
| Net loss for the year,representing total comprehensive income for the year | (101) | - | - | (101) |
| **Balance as at 30 June 2025** | **1,455** | **47,683** | **(1,441)** | **(44,787)** |

## SELECTED NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

### 1. Corporate information

Asian Micro Holdings Limited is a limited liability company incorporated in Singapore and is listed on the Stock Exchange of Singapore Catalist Sponsor-Supervised regime (“Catalist”).

The registered office and principal place of business of Asian Micro Holdings Limited is located at 63 Hillview Avenue, #08-01, Lam Soon Industrial Building, Singapore 669569.

The principal activity of the Company is that of investment holding.

The principal activities of the subsidiaries are those of provision of Compressed Natural Gas (“CNG”) supply and related products and services until the termination of the CNG Purchase Agreement during the financial year, manufacturing and trading of clean room supplies, property development and leasing of commercial properties.

### 2.1 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 SFRS(I) 1-34 Interim Financial Reporting issued by the Accounting Standards Council Singapore and should be read in conjunction with the Group’s last annual consolidated financial statements as at and for the year ended 30 June 2025.

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 unaudited financial statements for the period 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 2.2.

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

As at year ended 30 June 2026, the Company’s current liabilities exceeded its current assets by S$410,000. The Directors are of the view that it is appropriate to prepare the Company's financial statements on a going concern basis, taking into consideration that subsequent to the financial year end, the Group expects to receive the remaining proceeds from the sale of development properties amounting to MYR 18,450,000 by October 2026. Accordingly, the cash and bank balances of the Group are expected to increase significantly. The Directors expect that sufficient funds will be made available to the Company from such proceeds, to enable it to meet its working capital requirements for the next twelve months.

### 2.2 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.

## 2.3 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 30 June 2025.

The key assumptions concerning the future and other key sources of estimation uncertainty at the end of the reporting period are discussed below. The Group based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Group. Such changes are reflected in the assumptions when they occur.

**Key sources of estimation uncertainty**

(i) Provision for expected credit losses of trade receivables

The Group computes expected credit loss for trade receivables using the simplified approach. In calculating the expected credit loss for each debtor, the Group adjusts for forward looking macroeconomic data such as GDP growth and central bank base rates.

The assessment of the correlation between historical observed default rates, forecast economic conditions and ECLs is a significant estimate. The amount of ECLs is sensitive to changes in circumstances and forecast economic conditions. The Group's historical credit loss experience and forecast of economic conditions may also not be representative of customer's actual default in the future.

(ii) Carrying value of development properties

The Group carries its development properties at the lower of cost and net realisable value. Management exercised judgement in their assessment as to the need to write down the development properties so that they are carried at the lower of cost and net realisable value.

These judgements include the estimation of the expected selling prices of development properties taking into account current and expected market demand for such properties.

The carrying amount of the Group's development properties at 30 June 2026 was S$3,845,000 (30 June 2025: S$3,100,000).

## 3. Seasonal operations

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

## 4. Reportable segments

The Group is organized into the following main business segments:

- Manufacturing and trading - Manufacturing and trading is in the business of providing clean room grade plastic packaging bags and materials for packaging cleaned finished products in the hard disk drive and semiconductor customers.

- Natural Gas Vehicle ("NGV") related business - NGV related business segment refers to the trading of NGV related products, transportation of CNG refilling service, maintenance and servicing of CNG related equipment.

- Property business - Property business refers to leasing of commercial properties and property development.

- Corporate - The corporate segment is involved in Group-level corporate services.

Management monitors the operating results of its business units separately for the purpose of making decisions about resource allocation and performance assessment.

### 4.1 Reportable segments

The following tables present revenue and results information regarding the Group's reportable operating segments for the financial years ended 30 June 2026 and 2025 (in S$'000).

| | Group | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Manufacturing and trading** | | **Natural Gas Vehicle ("NGV") related business** | | **Property business** | | **Corporate and others** | | **Elimination** | | **Consolidated** | |
| | **2026** | **2025** | **2026** | **2025** | **2026** | **2025** | **2026** | **2025** | **2026** | **2025** | **2026** | **2025** |
| | S$'000 | S$'000 | S$'000 | S$'000 | S$'000 | S$'000 | S$'000 | S$'000 | S$'000 | S$'000 | S$'000 | S$'000 |
| **Segment revenue** | | | | | | | | | | | | |
| Sales to external customers | 822 | 745 | 3,401 | 4,812 | 259 | 999 | – | – | – | – | 4,482 | 6,556 |
| Inter-segment sales | – | – | – | – | – | – | 1,253 | 1,250 | (1,253) | (1,250) | – | – |
| Total revenue | 822 | 745 | 3,401 | 4,812 | 259 | 999 | 1,253 | 1,250 | (1,253) | (1,250) | 4,482 | 6,556 |
| **Segment results** | | | | | | | | | | | | |
| (Loss)/profit from operations | (340) | (279) | 148 | (313) | 209 | 416 | (720) | (97) | 867 | 185 | 164 | (88) |
| Finance expenses | | | | | | | | | | | (2) | (10) |
| Profit/(loss) before taxation | | | | | | | | | | | 162 | (98) |
| Tax expense | | | | | | | | | | | (27) | (98) |
| Profit/(loss) for the year | | | | | | | | | | | 135 | (196) |

### 4.1 Reportable segments (cont'd)

| | Group | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Manufacturing and trading | | Natural Gas Vehicle ("NGV") related business | | Property business | | Corporate and others | | Elimination | | Consolidated | |
| | 2026 | 2025 | 2026 | 2025 | 2026 | 2025 | 2026 | 2025 | 2026 | 2025 | 2026 | 2025 |
| | S$'000 | S$'000 | S$'000 | S$'000 | S$'000 | S$'000 | S$'000 | S$'000 | S$'000 | S$'000 | S$'000 | S$'000 |
| **Segment results** | | | | | | | | | | | | |
| Segment assets | 6,674 | 6,187 | 1,570 | 1,778 | 4,594 | 3,641 | 10,476 | 9,893 | (18,280) | (16,614) | 5,034 | 4,885 |
| Total assets | | | | | | | | | | | 5,034 | 4,885 |
| Segment liabilities | (10,839) | (9,779) | (7,647) | (8,003) | (3,030) | (2,322) | (7,721) | (7,415) | 26,598 | 23,836 | (2,639) | (3,683) |
| Total liabilities | | | | | | | | | | | (2,639) | (3,683) |
| Capital expenditure | (37) | – | (1) | – | – | (1) | (1) | (2) | – | – | (39) | (3) |
| Depreciation | (13) | (19) | (1) | (1) | – | – | (4) | (5) | – | – | (18) | (25) |

### 4.2 Disaggregation of Revenue

**6 months ended 30 June**

| | Group | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **Manufacturing and trading** | | **Natural Gas Vehicle ("NGV") related business** | | **Property business** | | **Consolidated** | |
| | **2026** | **2025** | **2026** | **2025** | **2026** | **2025** | **2026** | **2025** |
| | S$'000 | S$'000 | S$'000 | S$'000 | S$'000 | S$'000 | S$'000 | S$'000 |
| **Segment revenue** | | | | | | | | |
| Sales to external customers | 502 | 362 | 1,129 | 2,435 | 130 | 504 | 1,761 | 3,301 |
| Total revenue | 502 | 362 | 1,129 | 2,435 | 130 | 504 | 1,761 | 3,301 |
| **Primary geographical markets** | | | | | | | | |
| Singapore | 26 | 9 | 1,129 | 2,435 | – | – | 1,155 | 2,444 |
| Malaysia | 32 | 2 | – | – | 130 | 504 | 162 | 506 |
| Thailand | 373 | 300 | – | – | – | – | 373 | 300 |
| Philippines | 71 | 51 | – | – | – | – | 71 | 51 |
| Total revenue | 502 | 362 | 1,129 | 2,435 | 130 | 504 | 1,761 | 3,301 |
| **Time of transfer of goods and services** | | | | | | | | |
| At a point in time | 502 | 362 | 1,056 | 2,295 | 2 | 9 | 1,560 | 2,666 |
| Over time | – | – | 73 | 140 | 128 | 495 | 201 | 635 |
| Total revenue | 502 | 362 | 1,129 | 2,435 | 130 | 504 | 1,761 | 3,301 |

## 4.2 Disaggregation of Revenue (Cont'd)

**12 months ended 30 June**

| | Group | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Manufacturing and trading | | Natural Gas Vehicle ("NGV") related business | | Property business | | Consolidated | |
| | **2026** | **2025** | **2026** | **2025** | **2026** | **2025** | **2026** | **2025** |
| | S$'000 | S$'000 | S$'000 | S$'000 | S$'000 | S$'000 | S$'000 | S$'000 |
| **Segment revenue** | | | | | | | | |
| Sales to external customers | 822 | 745 | 3,401 | 4,812 | 259 | 999 | 4,482 | 6,556 |
| Total revenue | 822 | 745 | 3,401 | 4,812 | 259 | 999 | 4,482 | 6,556 |
| **Primary geographical markets** | | | | | | | | |
| Singapore | 49 | 27 | 3,401 | 4,812 | – | – | 3,450 | 4,839 |
| Malaysia | 32 | 2 | – | – | 259 | 999 | 291 | 1,001 |
| Thailand | 594 | 615 | – | – | – | – | 594 | 615 |
| Philippines | 147 | 101 | – | – | – | – | 147 | 101 |
| Total revenue | 822 | 745 | 3,401 | 4,812 | 259 | 999 | 4,482 | 6,556 |
| **Time of transfer of goods and services** | | | | | | | | |
| At a point in time | 822 | 745 | 3,188 | 4,539 | 10 | 19 | 4,020 | 5,303 |
| Over time | – | – | 213 | 273 | 249 | 980 | 462 | 1,253 |
| Total revenue | 822 | 745 | 3,401 | 4,812 | 259 | 999 | 4,482 | 6,556 |

### 4.3 A breakdown of sales

| | Group | | % |
|---|---|---|---|
| | 30 June 2026 S$'000 | 30 June 2025 S$'000 | Increase / (Decrease) |
| Sales reported for 1st half year | 2,721 | 3,255 | -16% |
| Loss after tax and before NCI reported for 1st half year | (40) | (122) | -67% |
| Sales reported for 2nd half year | 1,761 | 3,301 | -47% |
| Profit/(loss) after tax and before NCI reported for 2nd half year | 175 | (74) | NM |

### 5. 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:

| | **6 months ended 30 June 2026 S$'000** | **6 months ended 30 June 2025 S$'000** | **12 months ended 30 June 2026 S$'000** | **12 months ended 30 June 2025 S$'000** |
|---|---|---|---|---|
| Current income tax (credit)/expense | (10) | 98 | 27 | 98 |

### 6. Net asset value attributable to shareholders

| | 30 June 2026 Singapore cents | 30 June 2025 Singapore cents |
|---|---|---|
| Group | 0.08 | 0.06 |
| Company | 0.06 | 0.08 |

## 7. Related party disclosures

The following are the significant intercompany transactions entered into by the Group with its related parties:

**Sales and purchases of goods and services**

| | Group | |
|---|---|---|
| | **2026** | **2025** |
| | S$'000 | S$'000 |
| Rental expenses paid to related parties * | 63 | 63 |

* The Group has entered into contracts with ACI Technology (S) Pte Ltd, which is owned by two major shareholders of the Company (one of whom is also a director of the Company), for the lease of factory space and office premises.

## 8. Plant and equipment

During the full year ended 30 June 2026, the Group acquired plant and equipment amounting to S$39,000 (30 June 2025: S$1,300).

## 9. Investment properties

| | Group | |
|---|---|---|
| | **2026** | **2025** |
| | S$'000 | S$'000 |
| **Balance sheet:** | | |
| At 1 July | 338 | 322 |
| Disposal | (348) | – |
| Translation difference | 10 | 16 |
| At 30 June | – | 338 |

Details of the valuation technique and inputs used are disclosed in Note 11.

During the year, the Group sold its investment properties for a cash consideration of S$481,000. The net gain on disposal of S$133,000 was recognised in the statement of comprehensive income as gain on disposal of investment properties.

## 10. Financial assets and financial liabilities

Set out below is an overview of the financial assets and financial liabilities of the Group and the Company as at 30 June 2026 and 30 June 2025.

| | The Group | | The Company | |
|---|---|---|---|---|
| | 30 June 2026 S$'000 | 30 June 2025 S$'000 | 30 June 2026 S$'000 | 30 June 2025 S$'000 |
| **Financial assets** | | | | |
| Trade and other receivables, excluding GST receivables | 831 | 776 | 4 | 5 |
| Due from subsidiaries (non-trade), net | - | - | 4 | 3 |
| Cash and bank balances | 227 | 599 | 8 | 19 |
| Total undiscounted financial assets | 1,058 | 1,375 | 16 | 27 |
| **Financial liabilities** | | | | |
| Trade and other payables, excluding GST payable | (970) | (1,939) | (18) | (13) |
| Loan from director | (345) | (302) | - | - |
| Accrued expenses | (876) | (1,219) | (323) | (494) |
| Due to subsidiaries (non-trade), net | - | - | (99) | (99) |
| Total undiscounted financial liabilities | (2,191) | (3,460) | (440) | (606) |
| Total undiscounted net financial liabilities | (1,133) | (2,085) | (424) | (579) |

## 11. Fair value of assets and liabilities

### Fair value measurement

The Group classified financial assets measured at fair value using a fair value hierarchy which reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels:

a) Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities that the Group can access at the measurement date.

b) Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, and

c) Level 3 - Unobservable inputs for the asset or liability.

The following table shows the information about fair value measurement for investment properties using significant unobservable inputs (Level 3):

| | **Fair value** S$'000 | **Valuation technique** | **Unobservable inputs** | **Range** S$'000 |
|---|---|---|---|---|
| **2025** | 338 | Direct comparison method | Price per square foot | -* |

* less than S$1,000

A significant increase or decrease in the price per square foot would result in a significantly higher or lower fair value of the investment properties.

## 11. Fair value of assets and liabilities (cont'd)

Valuation policies and procedures

The Directors oversee the Group's financial reporting valuation process and are responsible for setting and documenting the Group's valuation policies and procedures.

The fair value of the Group's investment properties is either valued by an independent valuation expert periodically or internally by management based on open market values, being the estimated amount for which a property could be exchanged on the date of the valuation between a willing buyer and a willing seller. The Directors are responsible for selecting and engaging valuation experts that possess the relevant credentials and knowledge on the subject of valuation, valuation methodologies and SFRS(I) 13 fair value measurement guidance to perform the valuation.

For valuations performed by independent valuation experts or by management, the Directors review the appropriateness of the valuation methodology and assumptions adopted. The Directors also evaluate the appropriateness and reliability of the inputs (including those developed internally by the Group) used in the valuations.

## 12. Lease liability

**Amount repayable in one year or less, or on demand :-**

| Group | | | |
|---|---|---|---|
| **As at 30 June 2026** | | **As at 30 June 2025** | |
| **S$000** | | **S$000** | |
| Secured | Unsecured | Secured | Unsecured |
| - | - | 42 | - |

**Amount repayable after one year :-**

| Group | | | |
|---|---|---|---|
| **As at 30 June 2026** | | **As at 30 June 2025** | |
| **S$000** | | **S$000** | |
| Secured | Unsecured | Secured | Unsecured |
| - | - | 49 | - |

**Total**

| | | | |
|---|---|---|---|
| **-** | **-** | **91** | **-** |

**Details of any collateral:**

As at 30 June 2026, the Group had fully settled its lease obligations and had no outstanding lease commitments.

## 13. Share capital

| | Group and Company | | | |
|---|---|---|---|---|
| | 30 June 2026 | | 30 June 2025 | |
| | No of shares ('000) | Share Capital (S$ '000) | No of shares ('000) | Share Capital (S$ '000) |
| Balance as at the beginning of the year | 1,714,657 | 47,683 | 1,714,657 | 47,683 |
| Debt conversion | 966,302 | 966 | - | - |
| Share issuance expense | - | (20) | - | - |
| Balance as at the end of the year | 2,680,959 | 48,629 | 1,714,657 | 47,683 |

The Company did not hold any treasury shares as at 30 June 2026 and 30 June 2025.

The Company's subsidiaries do not hold any shares in the Company as at 30 June 2026 and 30 June 2025.

The Company does not have any outstanding convertibles as at 30 June 2026 and 30 June 2025.

During the year, the Company issued 966,302,000 (2025: Nil) new ordinary shares by way of conversion of payables due to directors and employees.

## 14. Subsequent events

As announced on 3 July 2026, the Company's subsidiary, Leverage Income Sdn. Bhd., has entered into a Sale and Purchase Agreement with an independent and unrelated third party for the sale of 5 units of 3 storey shop office on the island of Penang, Malaysia at the consideration of MYR20,500,000 (approximately SGD6,498,000). The sale is expected to be completed in October 2026.

## OTHER INFORMATION REQUIRED BY CATALIST RULE APPENDIX 7C

**N1 Review**

The condensed consolidated statement of financial position of Asian Micro Holdings Limited and its subsidiaries as at 30 June 2026 and the related condensed consolidated statement of comprehensive income, condensed consolidated statement of changes in equity and condensed consolidated statement of cash flows for the financial year then ended and certain explanatory notes have not been audited or reviewed.

**N2 Whether the figures have been audited or reviewed, the auditors' report (including any modifications or emphasis of a matter).**

Not applicable.

**N3 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.

The audited financial statements for the year ended 30 June 2025 were not subjected to an adverse opinion, qualified opinion or disclaimer of opinion.

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

Not applicable.

**N4 A performance review 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.**

**<u>STATEMENT OF COMPREHENSIVE INCOME</u>**

**<u>Revenue</u>**

The Group's revenue decreased from S$6.56 million for the financial year ended 30 June 2025 (**"FY2025"**) to S$4.48 million for the financial year ended 30 June 2026 (**"FY2026"**). The decrease in revenue was due to lower revenue generated from natural gas vehicle (termination of contract during FY2026) and property business (percentage of completion ("**POC**") of 80% relating to a development property sold in FY2025 whereas only 20% incremental POC in FY2026), partially offset by higher revenue generated from manufacturing and trading business.

**<u>Gross Profit Margin</u>**

The Group's gross profit margin remained stable at approximately 26% in both FY2026 and FY2025.

**Profit for the Year**

The Group had a profit of S$0.14 million for FY2026 as compared to a loss of S$0.20 million for FY2025. The improvement was mainly due to higher other operating income partially offset by lower gross profit generated. Details of other operating income are on page 1 of the announcement.

**BALANCE SHEET**

**Non-current assets**

The Group's non-current assets decreased from S$0.40 million as at 30 June 2025 to S$0.05 million as at 30 June 2026. The decrease was mainly due to the disposal of investment properties and motor vehicles included in plant and equipment.

**Current assets**

The Group's current assets increased from S$4.49 million as at 30 June 2025 to S$4.99 million as at 30 June 2026. The increase was mainly due to increase in the costs incurred for development properties and trade and other receivables partially offset by the decrease in cash and cash equivalents.

**Current liabilities**

The Group's current liabilities decreased from S$3.63 million as at 30 June 2025 to S$2.64 million as at 30 June 2026. The decrease was mainly due to repayment of trade and other payables and accrued expenses partially offset by the increase in contract liability relating to deposits received in respect of sale of development properties.

**Non-current liabilities**

The Group's non-current liabilities had decreased by S$0.05 million as at 30 June 2026, as compared to 30 June 2025. The decrease was mainly due to full settlement of lease liability.

**CASH FLOW STATEMENT**

The Group's cash and cash equivalents as at 30 June 2026 decreased by S$0.37 million to S$0.23 million as compared to the balance of S$0.60 million as at 30 June 2025. The decrease was mainly due to net cash used in operating and financing activities partially offset by net cash generated from investing activities.

**N5 Where a forecast, or a prospect statement, has been previously disclosed to shareholders, any variance between it and actual results.**

The Group's unaudited financial results for the financial year ended 30 June 2026 are in line with the Company's profit guidance announcement on 19 August 2026.

**N6 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.**

Management expects the operating business environment over the next 12 months to remain challenging due to global economic uncertainties.

Following the termination of CNG business during FY2026 and the sale of the Group's development properties subsequent to year end, the Group remains focused on its core businesses. Management will continue to enhance operational efficiency, exercise prudent cost control, conserving cash, and ensuring long-term sustainability of its operations.

**N7 Dividend**

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

Any dividend declared for the current financial period reported on? No.

***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***

Not applicable.

***d) Books closure date***

Not applicable.

***e) Interim dividend declared***

Not applicable.

**N8 If no dividend has been declared/recommended, a statement to that effect, and the reason(s) for the decision.**

No dividend has been declared by the Company for the period ended 30 June 2026, as the Company wishes to conserve cash so as to ensure sufficiency of funds for its daily business and operational needs.

**N9 If the Group has obtained a general mandate from shareholders for IPTs, the aggregate value of such transactions are 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 general mandate from the shareholders for the Interest Person Transactions ("**IPT**").

| Name of Interested Person | Nature of Relationship | Aggregate value of all interested person transactions during the financial year under review (excluding transactions conducted under shareholders' mandate pursuant to Rule 920) | Aggregate value of all interested person transactions conducted under shareholders' mandate pursuant to Rule 920 (excluding transactions less than $100,000) |
|---|---|---|---|
| | | S$'000 | S$'000 |
| ACI Technology (S) Pte Ltd | Associate of Mr. Lim Kee Liew @ Victor Lim, the CEO who is also a controlling shareholder of the Company | 63 | – |

The Group has entered into contracts with ACI Technology (S) Pte Ltd, which is owned by two major shareholders of the Company (one of whom is also a director of the Company), for the lease of factory space and office premises.

The Company had on 22 October 2024 entered into a loan agreement with the Controlling Shareholder, Chief Executive Officer and Group Managing Director of the Company for an interest-free loan of RM5,000,000. Please refer to the Company's announcement dated 22 October 2024 for more information. Save as disclosed herein, there were no other interested person transactions (excluding transactions less than $100,000) entered into by the Company during FY2026.

As at 30 June 2026, the interest-free loan disbursed was MYR1,087,200.

**N10 In the review of performance, the factors leading to any material changes in contributions to turnover and earnings by the business or geographical segments.**

Please refer to N4.

**N11 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 (30 June 2026)** | **Previous Full Year (30 June 2025)** |
|---|---|---|
| Ordinary | NIL | NIL |
| Preference | NIL | NIL |
| Total: | NIL | NIL |

**N12 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.**

Pursuant to Rule 704 (10) of the Listing Manual, Section B: Rules of Catalist, we confirm that the persons occupying managerial positions who are relatives of a director or chief executive officer or substantial shareholder of the Company are as follows:

| Name | Age | Family relationship with any director, CEO and/or substantial shareholder | Current position and duties, and the year the position was held | Details of changes in duties and position held, if any, during the year |
|---|---|---|---|---|
| Lim Kee Liew @ Victor Lim | 68 | Spouse of Leong Lai Heng | Executive Director since February 1997;<br><br>Group Managing Director since December 1999;<br><br>CEO since August 2003; and<br><br>Executive Chairman (October 2012 – December 2021) | No change |
| Leong Lai Heng | 68 | Spouse of Lim Kee Liew @ Victor Lim | Substantial Shareholder since August 1999 and a director of the Group's subsidiary | No change |

**N13 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).**

The Company hereby confirms that it has procured undertakings from all its directors and executive officers (in the format set out in Appendix 7H) under Rule 720(1).

**N14 Disclosure on Acquisition and Sales of Shares pursuant to Catalist Rule 706A.**

There were no acquisition or realisation of shares resulting (i) in 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 the financial period under review.

**BY ORDER OF THE BOARD**

**Lim Kee Liew @ Victor Lim**
Chief Executive Officer and Group Managing Director
21 August 2026

*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 announcement, including the correctness of any of the statements or opinions made or reports contained in this announcement.*

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