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

		Group		
		6 months ended		Change
	Note	**30 Jun 26**	30 Jun 25	+ / (-)
		S$'000	S$'000	%
Revenue		**29,161**	30,304	(3.8)
Cost of sales		**(20,376)**	(21,211)	(3.9)
Gross profit		**8,785**	9,093	(3.4)
Other income	6	**532**	391	36.1
Expenses:-	6			
- Distribution and marketing		**(4,881)**	(4,547)	7.3
- Administrative		**(2,654)**	(2,575)	3.1
- Net finance income		**56**	191	(70.7)
- Others		**(652)**	(606)	7.6
		(8,131)	(7,537)	7.9
Profit before income tax	6	**1,186**	1,947	(39.1)
Income tax expense	7	**(625)**	(503)	24.3
Profit for the financial period		**561**	1,444	(61.1)
Other comprehensive income				
Items that are or may be reclassified subsequently to profit or loss:				
Exchange difference on translation of foreign operations net of tax		**(355)**	(320)	
Other comprehensive loss for the financial period, net of tax		**(355)**	(320)	
Total comprehensive income for the financial period		**206**	1,124	
Profit /(Loss) attributable to:-				
Owners of the Company		**995**	1,683	
Non-controlling interests		**(434)**	(239)	
		561	1,444	
Total comprehensive income/(loss) attributable to:				
Owners of the Company		**640**	1,363	
Non-controlling interests		**(434)**	(239)	
		206	1,124	
Earnings per share for profit for the period owners of the Company during the period:-				
Basic (SGD in cent)		**2.81**	4.75	
Diluted (SGD in cent)		**2.81**	4.75	

B. Condensed Interim Statements of Financial Position

	Note	**Group 30 Jun 26 S$'000**	Group 31 Dec 25 S$'000	**Company 30 Jun 26 S$'000**	Company 31 Dec 25 S$'000
ASSETS					
Current assets					
Cash and cash equivalents		**23,413**	23,496	**1,795**	2,175
Trade and other receivables		**14,109**	14,343	**9,586**	10,656
Prepayments		**779**	381	**2**	4
Inventories		**25,456**	29,291	**-**	-
Total current assets		**63,757**	67,511	**11,383**	12,835
Non-current assets					
Subsidiaries		**-**	-	**19,137**	19,137
Other receivables		**-**	-	**3,570**	2,550
Property, plant and equipment	9	**7,676**	8,233	**175**	217
Intangible assets		**33**	39	**3**	4
Total non-current assets		**7,709**	8,272	**22,885**	21,908
Total assets		**71,466**	75,783	**34,268**	34,743
LIABILITIES					
Current liabilities					
Trade and other payables		**18,129**	22,077	**681**	570
Current tax liabilities		**531**	1,016	**-**	5
Provision for warranty		**213**	112	**-**	-
Lease liabilities		**1,950**	1,173	**87**	85
Total current liabilities		**20,823**	24,378	**768**	660
Non-current liabilities					
Loan from non-controlling interests company		**980**	-	**-**	-
Deferred tax liabilities		**160**	19	**-**	-
Lease liabilities		**1,125**	2,505	**100**	144
Total non-current liabilities		**2,265**	2,524	**100**	144
Total liabilities		**23,088**	26,902	**868**	804
NET ASSETS		**48,378**	48,881	**33,400**	33,939
EQUITY					
Capital and reserves attributable to Company's equity holders					
Share capital	10	**149,642**	149,642	**149,642**	149,642
Accumulated losses		**(117,472)**	(117,758)	**(134,892)**	(134,353)
Other reserves		**14,770**	15,125	**18,650**	18,650
Equity, attributable to owner of parent		**46,940**	47,009	**33,400**	33,939
Non-controlling interests		**1,438**	1,872	**-**	-
Total equity		**48,378**	48,881	**33,400**	33,939

C. Condensed Interim Statements of Changes in Equity

The Group	Share Capital S$'000	Non-controlling interests S$'000	Capital Reserve S$'000	Foreign Currency Translation Reserve S$'000	Accumulated losses S$'000	Total equity S$'000
Balance at 1 January 2026	149,642	1,872	18,650	(3,525)	(117,758)	48,881
Total comprehensive income for the financial period	-	(434)	-	-	995	561
Dividend paid	-	-	-	-	(709)	(709)
Other comprehensive income						
Exchange differences on translation of foreign operations	-	-	-	(355)	-	(355)
Balance at 30 June 2026	149,642	1,438	18,650	(3,880)	(117,472)	48,378
Balance at 1 January 2025	149,642	2,323	18,650	(3,134)	(120,219)	47,262
Total comprehensive income for the financial period	-	(239)	-	-	1,683	1,444
Dividend paid	-		-	-	(709)	(709)
Other comprehensive income						
Exchange differences on translation of foreign operations	-	-	-	(320)	-	(320)
Balance at 30 June 2025	149,642	2,084	18,650	(3,454)	(119,245)	47,677

The Company	Share Capital S$'000	Capital Reserve S$'000	Accumulated losses S$'000	Total S$'000
Balance at 1 January 2026	149,642	18,650	(134,353)	33,939
Total comprehensive income for the financial period	-	-	170	170
Dividend paid	-	-	(709)	(709)
Balance at 30 June 2026	149,642	18,650	(134,892)	33,400
Balance at 1 January 2025	149,642	18,650	(135,569)	32,723
Total comprehensive income for the financial period	-	-	(2)	(2)
Dividend paid	-	-	(709)	(709)
Balance at 30 June 2025	149,642	18,650	(136,280)	32,012

D. Condensed Interim Consolidated Statement of Cash Flows

	The Group	
	6 months ended 30 Jun 26 S$'000	6 months ended 30 Jun 25 S$'000
Cash flows from operating activities		
Profit for the financial period	**561**	1,444
Adjustments for:		
Income tax expense	**625**	503
Depreciation and amortisation	**789**	712
Finance costs on lease liabilities	**141**	65
Interest income	**(124)**	(256)
Impairment on trade receivables	**-**	3
Impairment of inventories	**328**	137
Inventories written off	**196**	11
Provision made for warranty	**(64)**	(33)
Net foreign exchange (gain)/loss	**(472)**	435
Operating profit before working capital changes	**1,980**	3,021
Changes in operating assets and liabilities		
Inventories	**3,434**	(3,835)
Trade and other receivables	**(165)**	638
Prepayments	**(406)**	185
Trade and other payables	**(3,453)**	2,574
Cash generated from operations	**1,390**	2,583
Income tax paid	**(794)**	(497)
Net cash from operating activities	**596**	2,086
Cash flows from investing activities		
Interest received	**124**	256
Acquisition of property, plant and equipment	**(295)**	(152)
Net cash (used in)/from investing activities	**(171)**	104
Cash flows from financing activities		
Loan from non-controlling interests company	**980**	-
Repayment of obligations under leases	**(653)**	(559)
Dividends paid	**(709)**	(709)
Interest paid	**(67)**	(65)
Net cash used in financing activities	**(449)**	(1,333)
Net (decrease)/increase in cash and cash equivalents	**(24)**	857
Beginning of financial period	**23,496**	22,494
Effects of exchange rate changes on cash and cash equivalents	**(59)**	(114)
End of financial period	**23,413**	23,237

E. Notes to the Condensed Interim Consolidated Financial Statements

1. Corporate information

Brook Crompton Holdings Ltd. ("the Company") is incorporated and domiciled in Singapore and whose shares are publicly traded on the Mainboard of the Singapore Exchange. These condensed interim consolidated financial statements as at and for the six months ended 30 June 2026 comprise the Company and its subsidiaries (collectively, the Group). The address of its registered office and principal place of business is 19 Keppel Road, #08-01 Jit Poh Building, Singapore 089058.

The principal activities of the Company are those of investment holding and provision of management services to its subsidiaries. The principal activities of the subsidiaries are distribution of electric motors, manufacture and repair of electric motors.

The immediate holding company is ATB Austria Antriebstechnik AG (“ATB”), incorporated in Austria. The ultimate holding company is Wolong Holding Group Co., Ltd. (“Wolong Holding”), incorporated in the People’s Republic of China. The ultimate controlling party is Chen Jiancheng.

2. Basis of Preparation

The condensed interim financial statements for the six months ended 30 June 2026 have been prepared in accordance with SFRS(I) 1-34 Interim Financial Reporting issued by the Accounting Standards Committee under ACRA. The condensed interim financial statements do not include all the information required for a complete set of financial statements. However, selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the Group’s financial position and performance of the Group since the last annual financial statements for the year ended 31 December 2025.

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

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

2.1. New and amended standards adopted by the Group

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

2.2. Use of judgements and estimates

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

The significant judgements made by management in applying the Group’s accounting policies and the key sources of estimation uncertainty were the same as those that applied to the consolidated financial statements as at and for the year ended 31 December 2025.

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

Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the following notes:
• Assessment of impairment on investment in subsidiary
• Estimating income tax amounts
• Assessment of allowance for obsolescence on inventories
• Assessment of expected credit loss allowance on trade receivables

3. Seasonal operations

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

4. Segment and revenue information

The Group's primary business is in the distribution of electric motors. Management manages and monitors the business from a geographical segment perspective. The following are the three main geographical segments for the Group:
- United Kingdom & Continental Europe
- North America
- Asia Pacific

These operating segments are reported in a manner consistent with internal reporting provided by Group's CEO, who is responsible for allocating resources and assessing performance of the operating segments.

4.1. Reportable segments

	United Kingdom & Continental Europe	North America	Asia Pacific	Corporate	Consolidated
	S$'000	S$'000	S$'000	S$'000	S$'000
1 January 2026 to 30 June 2026					
Revenue					
Total segment revenue	12,105	12,354	5,641	-	30,100
Inter-segment revenue	(27)	(864)	(48)	-	(939)
Revenue from external parties	12,078	11,490	5,593	-	29,161
Other income					
Management fee income	-	-	-	160	160
License fee income	142	-	-	-	142
Rental income	15	-	-	-	15
Administrative fee income	32	-	-	-	32
Miscellaneous income	164	15	2	2	183
Total other income	353	15	2	162	532
Total revenue and other income	**12,431**	**11,505**	**5,595**	**162**	**29,693**
Segment results	873	1,486	375	(291)	2,443
Interest income	74	39	-	11	124
Interest expense	(18)	(7)	(37)	(6)	(68)
Depreciation and amortisation	(342)	(111)	(292)	(44)	(789)
Inventories written back/(off)	2	(34)	(164)	-	(196)
Impairment on inventories	(136)	-	(192)	-	(328)
Profit before taxation	453	1,373	(310)	(330)	1,186
Taxation	(152)	(442)	(21)	(10)	(625)
Earnings for the interim period	301	931	(331)	(340)	561
Segment assets	27,506	27,373	12,390	4,197	71,466
Total assets per statement of financial position	27,506	27,373	12,390	4,197	71,466
Expenditures for segment non-current assets					
- Additions to property, plant and equipment	181	87	27	-	295
Segment liabilities	9,989	8,146	3,939	483	22,557
Current tax liabilities	490	-	33	8	531
Total liabilities per statement of financial position	10,479	8,146	3,972	491	23,088

4.1. Reportable segments (Continued)

	United Kingdom & Continental Europe	North America	Asia Pacific	Corporate	Consolidated
	S$'000	S$'000	S$'000	S$'000	S$'000
1 January 2025 to 30 June 2025					
Revenue					
Total segment revenue	14,202	13,358	3,937	-	31,497
Inter-segment revenue	(27)	(1,166)	-	-	(1,193)
Revenue from external parties	14,175	12,192	3,937	-	30,304
Other income					
Management fee income	-	-	-	162	162
License fee income	149	-	-	-	149
Rental income	18	-	-	-	18
Miscellaneous income	33	8	18	3	62
Total other income	200	8	18	165	391
Total revenue and other income	**14,375**	**12,200**	**3,955**	**165**	**30,695**
Segment results	1,412	1,838	128	(769)	2,609
Interest income	178	31	32	15	256
Interest expense	(23)	(11)	(22)	(9)	(65)
Depreciation and amortisation	(334)	(126)	(208)	(44)	(712)
Impairment of third party trade receivables	-	(3)	-	-	(3)
Impairment on inventories	(109)	(29)	-	-	(138)
Profit before taxation	1,124	1,700 -	70	(807)	1,947
Taxation	(277)	(226)	-	-	(503)
Earnings for the interim period	847	1,474 -	70	(807)	1,444
Segment assets	31,342	28,134	13,398	2,143	75,017
Total assets per statement of financial position	31,342	28,134	13,398	2,143	75,017
Expenditures for segment non-current assets					
- Additions to property, plant and equipments	34	50	68	-	152
Segment liabilities	11,449	11,359	2,845	612	26,265
Current tax liabilities	1,072	-	3	-	1,075
Total liabilities per statement of financial position	12,521	11,359	2,848	612	27,340

4.2. Disaggregation of Revenue

	Group			
	6 months ended 30 June 2026			
	United Kingdom & Continenta Europe	North America	Asia Pacific	Total
	S$'000	S$'000	S$'000	S$'000
Types of goods:				
Electric motors	12,078	11,490	5,593	29,161
Timing of transfer of goods:				
Point in time	12,078	11,490	5,593	29,161

4.2. Disaggregation of Revenue (Continued)

	Group			
	6 months ended 30 June 2025			
	United Kingdom & Continenta Europe	North America	Asia Pacific	Total
	S$'000	S$'000	S$'000	S$'000
Types of goods:				
Electric motors	14,175	12,192	3,937	30,304
Timing of transfer of goods:				
Point in time	14,175	12,192	3,937	30,304

5. Financial assets and financial liabilities

Set out below is an overview of the financial assets and financial liabilities of the Group and Company as at 30 June 2026 and 31 December 2025:

	The Group		The Company	
	30 June 2026	31 Dec 2025	30 June 2026	31 Dec 2025
	S$'000	S$'000	S$'000	S$'000
Financial Assets				
Trade and other receivables	14,109	14,343	9,586	10,656
Cash and cash equivalents	23,413	23,496	1,795	2,175
Financial assets at amortised costs	37,522	37,839	11,381	12,831
Financial Liabilities				
Trade and other payables	(18,129)	(22,077)	(681)	(570)
Lease liabilities	(3,075)	(3,678)	(187)	(229)
Financial liabilities at amortised costs	(21,204)	(25,755)	(868)	(799)

Estimation of fair value

Fair value, which is determined for disclosure purposes, is calculated based on the present value of future principal and interest cash flows, discounted at the market rate of interest at the reporting dates.

The fair values of financial assets and financial liabilities with a maturity of less than one year (including trade and other receivables, cash and cash equivalents, and trade and other payables) are assumed to approximate their carrying amounts because of the short period to maturity.

6. Profit before taxation

6.1. Significant items

	Group	
	6 months ended	
	30-Jun-26	30-Jun-25
	S$'000	S$'000
(i) Other Income		
Management fee income	160	162
License fee income	142	149
Rental income	15	18
Administrative fee income	32	-
Miscellaneous income	183	62
	532	391

6. Profit before taxation (Continued)

6.1. Significant items (Continued)

	Group	
	6 months ended	
	30-Jun-26	30-Jun-25
	S$'000	S$'000
(ii) Net finance (income)/expenses		
Finance lease expenses	68	65
Finance income on placement of fixed deposits	(124)	(256)
Net finance income	(56)	(191)
(iii) Expenses		
Depreciation of property, plant and equipment	789	712
Impairment of inventories	328	137
Inventories written off	196	11
Impairment on trade receivables	-	3
Foreign exchange gain, net	(298)	(24)

6.2. Related party transactions

There are no material related party transactions apart from those disclosed in F - Other information required under Rule Appendix 7.2, Item 12 Interested Persons Transactions.

7. Taxation

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

	Group	
	6 months ended	
	30-Jun-26	30-Jun-25
	S$'000	
Current income tax expense	625	503

8. Net Asset Value

	Group		Company	
	30 June 2026	31 Dec 2025	30 June 2026	31 Dec 2025
	SGD in Cents	SGD in Cents	SGD in Cents	SGD in Cents
Net asset value per ordinary share	136.4	137.9	94.2	95.7

9. Property, plant and equipment

During the six months ended 30 June 2026, the Group acquired assets amounting to S$295,000 (30 June 2025: S$152,000) and no disposal of assets in the financial period.

10. Share Capital

	The Group and the Company			
	30 June 2026		31 December 2025	
	Number of shares	Amount	Number of shares	Amount
	'000	S$'000	'000	S$'000
Beginning and end of interim period	35,459	149,642	35,459	149,642

The Company did not hold any treasury shares as at 30 June 2026 and 31 December 2025.

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

11. Subsequent events

There are no known subsequent events which have led to adjustments to this set of interim financial statements.

F Other information required under Listing Rule Appendix 7.2

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

There were no changes in the share capital of the Company during the current financial period. There were no outstanding convertibles, shares held as treasury shares, or subsidiary holdings as at 30 June 2026 and 31 December 2025.

1. (ii) To show the 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.

As at 30 June 2026 and 31 December 2025, the Company's issued ordinary shares were 35,458,818. The Company did not have any treasury shares as at 30 June 2026 and 31 December 2025.

1. (iii) A statement showing all sales, transfer, disposal, cancellation and/or use of treasury shares as at the end of the current period reported on.

Not applicable.

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

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

3. Where the figures have been audited, whether there are any modifications, disclaimer of opinion, adverse opinion or emphasis of a matter (including material uncertainties on going concern). Also, where the figures have been audited or reviewed, whether the auditor's report is announced using the Financial Statements and Related Announcement template with appropriate subject sub–heading.

Not applicable

3A. Where the latest financial statements are subject to an adverse opinion, qualified opinion or disclaimer of opinion: –
(a) Updates on the efforts taken to resolve each outstanding audit issue.
(b) Confirmation from the Board that the impact of all outstanding audit issues on the financial statements have been adequately disclosed.

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

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

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

The Group has applied the same accounting policies and methods of computation in the preparation of the financial statements for the current reporting period compared with the audited annual financial statements for the year ended 31 December 2025 except for the changes in accounting policies as disclosed in Item 5 below.

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

There are no new standards and amendments that are effective for the annual period beginning 1 January 2026 nor any changes in the Group's accounting policies and methods of computation.

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

	Group	
	6 months ended	
	30 Jun 26 SGD in Cents	30 Jun 25 SGD in Cents
Earnings per ordinary share of the group for the financial period, after deducting any provision for preference dividends: -		
(i) Based on weighted average number of ordinary shares in issue	**2.81**	4.75
(ii) On a fully diluted basis ordinary shares in issue	**2.81**	4.75

7. Net asset value (for the issuer and group) per ordinary share based on issued share capital of the issuer at the end of the:

(a) Current financial period reported on; and

(b) immediately preceding financial year.

	Group		Company	
	30 June 2026	31 Dec 2025	**30 June 2026**	31 Dec 2025
	Cents	Cents	**Cents**	Cents
Net assets value per ordinary share based on issued share capital of the issuer at the end of the financial period/year	**136.4**	137.9	**94.2**	95.7
Number of existing issued shares at end of period/year	**35,458,818**	35,458,818	**35,458,818**	35,458,818

8. Review or performance of the Group

Condensed Interim Consolidated Statement of Profit or Loss

Group Performance for 6 months ended 30 June 2026 **(**"2026"**)**
Cumulative sales for 6 months in 2026 is S$29.2 million, decrease by 3.8% as compared to the corresponding preceding 2025 sales of S$30.3 million. This is mainly due to sales decrease in United Kingdom, Italy and Canada. The gross profit margin in 2026 is consistent with 2025, overall there was slight decrease in gross profit in 2026 as compared to 2025.

Other income for 6 months in 2026 is much higher as compared to 2025 mainly due higher miscellaneous income, resulted from claims from suppliers and additional administrative fee income reimbursed from related companies for cost sharing.

Cumulative overall expenses for 6 months in 2026 increase by 7.9% to S$8.1million as compared to S$7.5 million in 2025. The increase in distribution and marketing expenses in 2026 mainly due to higher marketing costs, transportation and travelling costs incurred during the financial period. Slight increase in administrative expense mainly due to higher consultancy fee and additional administrative costs from non-controlling interests company. The other expense in 2026 is much higher as compared to 2025 as higher depreciation of property, plant and equipments and additional rental costs incurred during the financial period.

Decrease in net finance income in 2026 mainly due lesser interest income from fixed deposits in 2026 as compared to 2025. As market interest rate is gradually dropped in current financial period.

As a result of the above, profit before income tax decreased by 39.1% to S$1.2 million and EBITDA (earnings before interest, tax, depreciation and amortisation) decrease to S$1.9 million in 2026 from S$2.5 million in 2025. The decrease in profit before tax and EBITDA mainly due to lower gross profit attributable and higher operating costs in current financial period. Income tax expense in 2026 is higher as compared to 2025, mainly due to under-accrued of corporate tax in BC Canada in prior year.

Condensed Interim Statement of Financial Position
Slight decrease in net assets to S$48.4 million as compared to year ended 2025's S$48.9 million, after taking in the total comprehensive income for the financial period of S$0.2 million. Current ratio maintained in health position of 3.1.

Decrease in property, plant and equipment mainly due to depreciation of property, plant and equipmen and right-of-use assets in current financial period.

Trade and other receivables decreased by 1.4% to S$14.1 million from prior year of S$14.3 million, resulted from lower sales contributed in last few months of the financial period. As at 30 June 2026, only 5% of overall trade receivables are past due more than 180 days and 13% of overall trade receivables are past due 91 – 180 days. Management has performed an assessment of the estimated the future cash flows of the debts and determined no expected credit losses.

Inventories decreased by 13% to S$25.5 million from S$29.3 million, the decrease mainly due to better inventory management with well control of stocks replenishment in current financial period.

Increase in prepayment as at 30 June 2026 mainly due prepayment of corporate tax in United States and Canada.

Slight decrease in cash and cash equivalents partly due to repayment made to suppliers and lesser operating profit generated in the financial period.

Condensed Interim Statement of Financial Position (continued)

Total liabilities decreased by 8%, which is mainly due to a decrease in non-current liabilities from S$25 million in the prior year to S$23 million as at 30 June 2026.

The decrease in non-current liabilities was primarily due to lower non-current lease liabilities following lease repayments made during the current financial period and was partially offset by the non-current loan from non-controlling interests company of S$980,000, which use for financing the operation of a subsidiary.

The decrease in current liabilities is mainly due to lower trade payables, resulting from prompt payments made to suppliers and lower stocks replenishment.

The increase in provision warranty was mainly due to additional warranty claims from customers during the current financial period. In addition, income tax payables decreased compared to the prior year, mainly due to prepaid corporate income tax in the United States and Canada.

Condensed Interim Consolidated Statement of Cash Flows

Net cash generated from operating activities decreased to S$0.6 million in 2026 as compared to S$2.1 million in 2025 mainly due to lesser operating profit generated in current financial period and higher repayment made to trade and other payables in 2026.

Net cash used in investing activities is S$0.2 million in 2026 as compared to prior period which is net cash from investing activities of S$0.1 million. This is mainly due to higher purchase of property, plant and equipment of S$0.3million in 2026, as compared to S$0.2 million in prior period.

Net cash used in financing activities in 6 months ended, 30 June 2026 is $0.4 million as compared to prior period of $1.3 million in 2025. This is mainly due to loan received from joint ventures partner for non-controlling interests company.

Net cash position stands at S$23.4 million as at 30 June 2026 while the net cash position as at 30 June 2025 was S$23.2 million.

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

Not applicable.

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

The industrial low-voltage motor market is expected to remain highly competitive over the next 12 months. Continued emphasis on industrial energy efficiency and decarbonisation is increasing demand for higher-efficiency IE4 and IE5 motors, variable-speed applications and energy-efficient motor systems. Significant infrastructure investment, particularly the AMP8 programme within the UK water sector, together with investment in data centres, energy infrastructure and automation, provides opportunities for growth.

Market conditions nevertheless remain challenging. UK and European industrial customers continue to face elevated energy, labour and financing costs, resulting in cautious capital investment and strong price sensitivity. Competition from established global motor manufacturers and lower-cost Asian producers is expected to maintain pressure on selling prices and distributor margins. This year will be challenging due to additional impact to business affected by the Iran war energy price shock. Construction is also set for a tough year as long-term borrowing rates remain high and risks of monetary tightening grow. However, the power generation segment of utilities will resist the general weakness, as will high-tech goods as the AI/data centre boom continues.

Damage to energy infrastructure in the Middle East is expected to take months to fix, however the US and other oil exporters will continue to mitigate the supply gap, limiting shortages and the need for rationing.

Raw-material and supply-chain volatility represents an additional risk. Copper prices have risen substantially during 2026, while geopolitical instability continues to create potential disruption to energy costs, shipping routes and international supply chains. These factors have caused manufacturer price increases, longer lead times and greater working-capital requirements for distributors carrying inventory.

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

Against this backdrop, distributors with strong stock availability, technical expertise, established OEM relationships and the ability to provide customised and energy-efficient motor solutions should remain well positioned to capture opportunities arising from replacement demand, infrastructure investment and industrial electrification.

The North American industrial low-voltage motor market is expected to remain competitive over the next 12 months, with continued opportunities arising from investment in data centres, infrastructure, water and wastewater, industrial automation and the expansion of domestic manufacturing capacity.

Changes to US energy-efficiency requirements, including new Department of Energy standards taking effect in June 2027, are expected to accelerate the transition towards higher-efficiency motor products and may provide opportunities for suppliers with compliant and energy-efficient product ranges.

Market conditions nevertheless remain subject to uncertainty. Changes in US trade and tariff policies, together with volatility in raw-material prices, particularly copper, have the potential to increase product and landed costs and place pressure on margins. Competition remains strong from established domestic and international motor manufacturers, with customers continuing to place significant emphasis on price, product availability and lead times.

Against this backdrop, the business will remain focused on strengthening customer and OEM relationships, maintaining appropriate local product availability, managing pricing and inventory carefully, and pursuing growth opportunities in sectors benefiting from continued infrastructure, electrification and industrial investment.

Looking ahead to the second half of FY2026, we remain vigilant as trading conditions continue to present uncertainty across several regions. We will continue to closely monitor market developments, maintain a disciplined approach to cost management and identify further operational improvements to deliver efficiencies wherever possible.

At the same time, we are actively preparing for the upcoming North American energy efficiency legislation changes to ensure we continue to provide our customers with a market-leading portfolio of high-efficiency products that fully meet the latest regulatory requirements.

The long-term outlook for the electric motor industry remains positive, with increasing investment in innovation, energy efficiency and sustainability being driven by both customer demand and evolving legislation worldwide. This is expected to continue supporting demand for high-efficiency electric motors across a wide range of industries, including data centres, manufacturing and HVAC (heating, ventilation and air conditioning).

The Group will continue to invest in expanding its product portfolio, strengthening customer relationships and driving operational excellence to support sustainable long-term growth.

The Group looks forward to a successful second half of FY2026 and would like to thank our shareholders, employees, customers and Directors for their continued support throughout the first half of the financial year. We remain confident in the long-term opportunities for the business and look forward to building on these during the remainder of FY2026.

11. Dividend information

(a) Current Financial Period Reported On
Any dividend recommended for the financial period reported on? **None**

(b) Corresponding Period of the Immediately Preceding Financial Year
Any dividend declared for the corresponding period of the immediately preceding financial year? **None**

(c) Date payable
Not applicable.

(d) Books closure date
Not applicable.

(e) If no dividend has been declared / recommended, a statement to that effect
No dividends are proposed for the period ended 30 June 2026, as it is not the Group’s usual practice to declare interim dividends.

12. Interested Persons Transactions

The Group has obtained a general mandate from shareholders for IPTs, the aggregate value of such transactions as required under Rule 920(1)(a)(ii). If no IPT mandate has been obtained, a statement to that effect.

Name of Interested Person	Nature of Relationship	Aggregate value of all interested person transactions during the financial year under review (excluding transactions less than S$100,000 and 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 S$100,000)	
		6 months ended		6 months ended	
		30 Jun 26	30 Jun 25	30 Jun 26	30 Jun 25
		S$'000	S$'000	S$'000	S$'000
Purchase transactions	Associates of Controlling shareholder				
Wolong Electric Group Co Ltd		-	-	5,331	3,267
Wolong Electric (Vietnam) Company Limited		-	-	1,526	2,827
Wolong Electric Nanyang Explosion Protection Group Co.,Ltd		-	-	790	819
Wolong Americas LLC		-	-	522	540
ATB Tamel S.A		-	-	3,638	4,916
ATB UK Group		-	-	-	157
ATB Nordenham GmbH		-	-	633	652
ATB Welzheim		-	-	391	174
AT Sever A.D.		-	-	317	406
Sales transactions					
Wolong EMEA Germany GmbH		-	-	(26)	-
Management fee income					
Wolong Electric Group Co Ltd		-	-	(160)	(162)
License fee income					
ATB Tamel S.A		(142)	(149)	-	-
		(142)	(149)	12,962	13,596

13. Confirmation that the issuer has procured undertaking from all its Directors and executive officers (in the format set out in Appendix 7.7 under Rule 720(1)

The Company confirms that it has already procured undertakings from all of its Directors and executive officer in the format as set out in Appendix 7.7 of the SGX-ST Listing Manual.

14. Negative Assurance Confirmation on interim financial statements pursant to Appendix 7.2 under Rule 705(5) of the Listing Manual of the SGX-ST.

On behalf of the Board of Directors of the Company, we, the undersigned, hereby confirm to the best of our knowledge that nothing has come to the attention of the Board of Directors of the Company which may render the financial statements for the six-month period ended 30 June 2026 to be false or misleading in any material aspect.

On behalf of the Board of Directors

Pang Xinyuan	**Sho Kian Hin**
Director	Director

By Order of the Board
Pang Xinyuan
Director
Singapore, 11 Aug 2026