



Asian Micro Holdings Limited

Condensed interim financial statements For the six months ended 31 December 2025

Table of Contents

A. Condensed Interim Consolidated Statement Of Comprehensive Income	1
B. Condensed Interim Balance Sheet	2
C. Condensed Interim Consolidated Cash Flow Statement	3
D. Condensed Interim Statements Of Changes In Equity	4
E. Selected Notes To The Condensed Interim Consolidated Financial Statements	5
F. Other Information Required By Listing Rule Appendix 7C	15

CONDENSED INTERIM CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

		Group		
		6 mths ended 31 December 2025	6 mths ended 31 December 2024	% Change
Note		S\$'000	S\$'000	
	Revenue	2,721	3,255	-16%
	Cost of sales	(2,077)	(2,483)	-16%
	Gross Profit	644	772	-17%
	Distribution & selling expenses	(27)	(21)	31%
	Administrative expenses	(844)	(890)	-5%
	Other operating income, net	225	22	940%
	Loss from operations	(2)	(117)	-98%
	Finance expenses, net	(1)	(5)	-76%
	Loss before taxation	(3)	(122)	-98%
	Taxation	(37)	-	NM
	Loss for the period	(40)	(122)	-67%
	Attributable to :			
	Owners of the Company	(115)	(220)	-48%
	Non-controlling interests	75	98	-24%
	Loss for the period	(40)	(122)	-67%
	Other comprehensive income (net of tax):			
	Items that may be reclassified subsequently to profit or loss			
	Foreign currency translation differences for foreign operations	115	124	-7%
	Total comprehensive income for the period	75	2	3339%
	Attributable to:			
	Owners of the Company	(10)	(128)	-92%
	Non-controlling interests	85	130	-35%
	Total comprehensive income for the period	75	2	3339%
	NM: Not meaningful			
	Loss per share attributable to owners of the Company			
	(cents per share)⁽¹⁾			
	Basic	(0.005)	(0.013)	
	Diluted	(0.005)	(0.013)	
	Other operating income mainly			
	comprised of the following:-			
	Foreign exchange (loss)/gain, net	(11)	3	
	Gain on disposal of investment properties	133	-	
	Gain on disposal of motor vehicle	97	-	
	Other income, net	6	19	
	Loss for the period is derived at after			
	charging of : -			
	Depreciation	(11)	(12)	
	Interest expenses	(1)	(5)	

Note:

⁽¹⁾ Weighted average number of ordinary shares for the 6 months ended 31 December 2025 and 31 December 2024 are 2,092,774,771 shares and 1,714,656,597 shares respectively.

CONDENSED INTERIM BALANCE SHEET

	Note	Group		Company	
		31 December 2025 S\$'000	30 June 2025 S\$'000	31 December 2025 S\$'000	30 June 2025 S\$'000
<u>Non-Current Assets</u>					
Plant and equipment	7	45	19	5	8
Investment properties		-	338	-	-
Investment in subsidiaries		-	-	2,091	2,091
Other receivables		39	39	-	-
		84	396	2,096	2,099
<u>Current Assets</u>					
Development properties		3,559	3,100	-	-
Inventories		109	15	-	-
Trade and other receivables		797	741	13	7
Prepayment		30	29	21	17
Due from subsidiaries (non-trade), net		-	-	10	3
Income tax recoverable		-	4	-	-
Cash and cash equivalents		316	599	23	19
		4,811	4,488	67	46
<u>Current Liabilities</u>					
Trade and other payables		1,612	1,948	128	13
Accrued expenses		352	1,219	134	494
Loan from directors (non-trade)		647	302	-	-
Contract liability		-	55	-	-
Due to subsidiaries (non-trade), net		-	-	-	99
Lease liability	11	1	41	-	34
Income tax payable		39	67	-	-
		2,651	3,632	262	640
Net Current Assets/(Liabilities)		2,160	856	(195)	(594)
<u>Non-Current Liabilities</u>					
Lease liability	11	-	49	-	49
Deferred tax liabilities		1	1	-	1
		1	50	-	50
Net Assets		2,243	1,202	1,901	1,455
<u>Represented by :</u>					
Share capital	12	48,649	47,683	48,649	47,683
Other reserve		(1,441)	(1,441)	(1,441)	(1,441)
Foreign currency translation reserve		(388)	(493)	-	-
Accumulated losses		(44,787)	(44,672)	(45,307)	(44,787)
		2,033	1,077	1,901	1,455
Non-controlling interests		210	125	-	-
Total Equity		2,243	1,202	1,901	1,455

CONDENSED INTERIM CONSOLIDATED CASH FLOW STATEMENT

	Group	
	6 mths ended 31 December 2025	6 mths ended 31 December 2024
	S\$'000	S\$'000
Cash flows from operating activities		
Loss before tax	(3)	(122)
Adjustments for :		
Depreciation of plant and equipment	11	12
Gain on disposal of investment properties	(133)	-
Interest expenses	1	5
Gain on disposal of motor vehicle	(97)	-
Unrealised exchange loss	11	24
Operating cash flows before changes in working capital	(210)	(81)
Increase in inventories	(93)	(9)
Increase in trade and other receivables	(58)	(6)
Increase in prepayments	-	(6)
(Decrease)/increase in trade and other payables	(311)	200
Increase in development properties	(361)	(470)
Cash used in operations	(1,033)	(372)
Interest paid	(1)	(5)
Income taxes paid	(29)	(2)
Net cash used in operating activities	(1,063)	(379)
Cash flows from investing activities		
Purchase of plant and equipment	(37)	(1)
Proceeds from sales of investment properties	481	-
Net cash generated from/(used in) investing activities	444	(1)
Cash flows from financing activities		
Loan from director	726	306
Repayment of principal portion of lease liability	(9)	(21)
Repayment of loan from director	(381)	-
Net cash generated from financing activities	336	285
Net decrease in cash and cash equivalents	(283)	(95)
Effect of exchange rate changes in cash and cash equivalents	-	(2)
Cash and cash equivalents at beginning of the period	599	401
Cash and cash equivalents at end of the period	316	304

CONDENSED INTERIM STATEMENTS OF CHANGES IN EQUITY

Group S\$'000	Total equity S\$'000	Attributable to owners of the Company				Non-controlling Interests S\$'000
		Equity attributable to owners of the Company, Total S\$'000	Accumulated Losses S\$'000	Share Capital S\$'000	Translation and other reserves S\$'000	
Balance as at 1 July 2025	1,202	1,077	(44,672)	47,683	(1,934)	125
Net loss for the period	(40)	(115)	(115)	-	-	75
Other comprehensive income for the period, net of tax						
Foreign currency translation differences for foreign operations	115	105	-	-	105	10
Other comprehensive income for the period	115	105	-	-	105	10
Total comprehensive income for the period	75	(10)	(115)	-	105	85
Contribution by and distributions to owners						
Issuance of ordinary shares	966	966	-	966	-	-
Total contribution by and distributions to owners	966	966	-	966	-	-
Balance as at 31 December 2025	2,243	2,033	(44,787)	48,649	(1,829)	210

Group S\$'000	Total equity S\$'000	Attributable to owners of the Company				Non-controlling Interests S\$'000
		Equity attributable to owners of the Company, Total S\$'000	Accumulated Losses S\$'000	Share Capital S\$'000	Translation and other reserves S\$'000	
Balance as at 1 July 2024	1,294	1,364	(44,313)	47,683	(2,006)	(70)
Net loss for the period	(122)	(220)	(220)	-	-	98
Other comprehensive income for the period, net of tax						
Foreign currency translation differences for foreign operations	124	92	-	-	92	32
Other comprehensive income for the period	124	92	-	-	92	32
Total comprehensive income for the period	2	(128)	(220)	-	92	130
Contribution by and distributions to owners						
Issuance of ordinary shares	8	-	-	-	-	8
Total contribution by and distributions to owners	8	-	-	-	-	8
Balance as at 31 December 2024	1,304	1,236	(44,533)	47,683	(1,914)	68

Company S\$'000	Total equity S\$'000	Share Capital S\$'000	Other reserves S\$'000	Accumulated Losses S\$'000
Balance as at 1 July 2025	1,455	47,683	(1,441)	(44,787)
Net loss for the period, representing total comprehensive income for the period	(520)	-	-	(520)
Contribution by and distributions to owners				
Issuance of ordinary shares	966	966	-	-
Balance as at 31 December 2025	1,901	48,649	(1,441)	(45,307)

Company S\$'000	Total equity S\$'000	Share Capital S\$'000	Other reserves S\$'000	Accumulated Losses S\$'000
Balance as at 1 July 2024	1,556	47,683	(1,441)	(44,686)
Net loss for the period, representing total comprehensive income for the period	(612)	-	-	(612)
Balance as at 31 December 2024	944	47,683	(1,441)	(45,298)

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, manufacturing and trading of clean room supplies, property development and leasing of commercial properties prior to their disposal during the financial period.

2.1 Basis of Preparation

The condensed interim financial statements for the six months ended 31 December 2025 have been prepared in accordance with SFRS(I) 1-34 Interim Financial Reporting issued by the Accounting Standards Council Singapore.

The condensed interim financial statements do not include all the information required for a complete set of financial statements. However, selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the Group’s financial position and performance of the Group since the last annual financial statements for the year ended 30 June 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.

At the end of the interim period, the Company’s current liabilities exceeded its current assets by S\$195,000. The directors are of the view that it is appropriate to prepare the Group’s and the Company’s financial statements on a going concern basis due to two of the Company’s existing major shareholders (one of whom is also a director of the Company) have agreed to provide continuing financial support to the Group and the Company to enable the Group and the Company to meet their obligations as and when the need arises.

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) 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 31 December 2025 was S\$3,559,000 (31 December 2024: S\$2,456,000).

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 organised 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 presents revenue and results information regarding the Group's reportable operating segments for the financial periods ended 31 December 2025 and 2024 (in S\$'000).

6 months ended 31 December

	Group											
	Manufacturing and trading		Natural Gas Vehicle ("NGV") related business		Property business		Corporate and others		Elimination		Consolidated	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
	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	320	383	2,272	2,377	129	495	–	–	–	–	2,721	3,255
Total revenue	320	383	2,272	2,377	129	495	–	–	–	–	2,721	3,255
Segment results												
Profit/(loss) from operations	147	184	191	109	184	193	(523)	(612)	(1)	9	(2)	(117)
Finance expenses											(1)	(6)
Finance income											–	1
Loss before taxation											(3)	(122)
Tax expense											(37)	–
Loss for the period											(40)	(122)

4.1 Reportable segments (cont'd)

6 months ended 31 December

	Group											
	Manufacturing and trading		Natural Gas Vehicle ("NGV") related business		Property business		Corporate and others		Elimination		Consolidated	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
	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	6,404	6,035	1,600	1,546	4,244	3,052	10,337	9,122	(17,690)	(15,614)	4,895	4,141
Total assets											<u>4,895</u>	<u>4,141</u>
Segment liabilities	(10,082)	(9,163)	(7,634)	(7,350)	(2,714)	(1,842)	(7,365)	(7,142)	25,143	22,660	(2,652)	(2,837)
Total liabilities											<u>(2,652)</u>	<u>(2,837)</u>
Capital expenditure	(36)	–	–	–	–	(1)	(1)	–	–	–	(37)	(1)
Depreciation	(8)	(9)	–	–	–	–	(3)	(3)	–	–	(11)	(12)

4.2 Disaggregation of Revenue

6 months ended 31 December

	Manufacturing and trading		Group Natural Gas Vehicle (“NGV”) related business		Property business		Consolidated	
	2025 S\$’000	2024 S\$’000	2025 S\$’000	2024 S\$’000	2025 S\$’000	2024 S\$’000	2025 S\$’000	2024 S\$’000
Segment revenue								
Sales to external customers	320	383	2,272	2,377	129	495	2,721	3,255
Total revenue	320	383	2,272	2,377	129	495	2,721	3,255
Primary geographical markets								
Singapore	23	18	2,272	2,377	–	–	2,295	2,395
Malaysia	–	–	–	–	129	495	129	495
Thailand	221	315	–	–	–	–	221	315
Philippines	76	50	–	–	–	–	76	50
Total revenue	320	383	2,272	2,377	129	495	2,721	3,255
Time of transfer of goods and services								
At a point in time	320	383	2,132	2,244	–	–	2,452	2,627
Over time	–	–	140	133	129	495	269	628
	320	383	2,272	2,377	129	495	2,721	3,255

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 31 December 2025 S\$'000	6 months ended 31 December 2024 S\$'000
Current income tax expense	(37)	-
Deferred income tax expense relating to origination and reversal of temporary differences	-	-
	(37)	-

6. Net asset value

	31 December 2025 Singapore cents	30 June 2025 Singapore cents
Net asset value for the Group	0.08	0.07
Net asset value for the Company	0.07	0.08

7. Plant and equipment

During the six months ended 31 December 2025, the Group acquired assets amounting to S\$37,000 (31 December 2024: S\$850).

8. Investment properties

	Group	
	31 December 2025 S\$'000	30 June 2025 S\$'000
Balance sheet:		
At 1 July	338	322
Disposal	(347)	
Translation difference	9	16
At 31 December and 30 June	–	338

Details of valuation technique and inputs used are disclosed in Note 10.

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

9. 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 31 December 2025 and 30 June 2025.

	The Group		The Company	
	31 December 2025 S\$'000	30 June 2025 S\$'000	31 December 2025 S\$'000	30 June 2025 S\$'000
Financial assets				
Trade and other receivables, excluding GST receivables	774	776	4	5
Due from subsidiaries (non-trade), net	-	-	10	3
Cash and cash equivalents	316	599	23	19
Total undiscounted financial assets	1,090	1,375	37	27
Financial liabilities				
Trade and other payables, excluding GST payable	(1,612)	(1,812)	(128)	(13)
Accrued expenses	(352)	(1,219)	(134)	(494)
Due to subsidiaries (non-trade), net	-	-	-	(99)
Total undiscounted financial liabilities	(1,964)	(3,031)	(262)	(606)
Total net undiscounted financial liabilities	(874)	(1,656)	(225)	(579)

10. 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:

- Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities that the Group can access at the measurement date.
- Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, and
- 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
30 June 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.

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

Fair value measurement (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.

11. Lease Liability

The Group			
As at 31 December 2025		As at 30 June 2025	
S\$000		S\$000	
Secured	Unsecured	Secured	Unsecured
1	-	41	-

Amount repayable after one year :-

The Group			
As at 31 December 2025		As at 30 June 2025	
S\$000		S\$000	
Secured	Unsecured	Secured	Unsecured
-	-	49	-

Total

1	-	90	-
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11. Lease Liability (cont'd)

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

The Company			
As at 31 December 2025		As at 30 June 2025	
S\$000		S\$000	
Secured	Unsecured	Secured	Unsecured
-	-	34	-

Amount repayable after one year :-

The Company			
As at 31 December 2025		As at 30 June 2025	
S\$000		S\$000	
Secured	Unsecured	Secured	Unsecured
-	-	49	-

Total

-	-	83	-
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Details of any collateral:

The Group's lease obligations are secured by motor vehicles by the Company with net book value of approximately S\$2,000 (30 June 2025: S\$10,000).

12. Share capital

	Group and Company			
	31 December 2025		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 period	1,714,657	47,683	1,714,657	47,683
Debt conversion	966,302	966	-	-
Balance as at the end of the period	2,680,959	48,649	1,714,657	47,683

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

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

13. Subsequent events

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

OTHER INFORMATION REQUIRED BY LISTING RULE APPENDIX 7C

N1 Review

The condensed consolidated statement of financial position of Asian Micro Holdings Limited and its subsidiaries as at 31 December 2025 and the related condensed consolidated profit or loss and other comprehensive income, condensed consolidated statement of changes in equity and condensed consolidated statement of cash flows for the six-month period then ended and certain explanatory notes have not been audited or reviewed.

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 was 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 have 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.

STATEMENT OF COMPREHENSIVE INCOME

Revenue

The Group's revenue decreased to S\$2.72 million for the six months ended 31 December 2025 ("1H FY2026") as compared to S\$3.25 million for the six months ended 31 December 2024 ("1H FY2025"). The decrease in revenue was mainly due to revenue generated from property business from the sale of development property in 1H FY2025, with percentage of completion ("POC") of 40% whereas only 10% incremental POC was recognised in 1H FY2026.

Gross Profit Margin

The Group's gross profit margin remains consistent at 24%.

Loss for the Period

The Group had a loss of S\$0.003 million for 1H FY2026 as compared to a loss of S\$0.122 million for 1H FY2025 mainly due to gain on disposal of investment properties and motor vehicle.

BALANCE SHEET

Non-current assets

The Group's non-current assets decreased from S\$0.39 million as at 30 June 2025 to S\$0.08 million as at 31 December 2025. The decrease was mainly due to the sales of investment properties.

Current assets

The Group's current assets increased from S\$4.49 million as at 30 June 2025 to S\$4.81 million as at 31 December 2025. The increase was mainly due to increase in development properties and inventories 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\$2.65 million as at 31 December 2025. The decrease was mainly due to repayment of trade and other payables and accrued expense partially offset by the increase in loan from directors.

Non-current liabilities

The Group's non-current liabilities decreased from S\$0.050 million as at 30 June 2025 to S\$0.001 million as at 31 December 2025. The decrease was mainly due to settlement of lease liability.

CASH FLOW STATEMENT

The Group's cash and cash equivalents as at 31 December 2025 decreased by S\$0.28 million to S\$0.32 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 activities and partially offset by net cash generated from investing and financing activities.

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

Not applicable.

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 in the next 12 months to remain challenging due to global economic uncertainties.

Despite the challenging market condition in which the businesses operate, the Group continues its focus on operational efficiency, cost control, cash conservation and ensuring sustainability of its existing businesses.

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 31 December 2025.

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.

No IPT mandate has been obtained for the period under review.

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 1H FY2026.

As at 31 December 2025, the interest-free loan from director was RM 2,040,000.

N10 NEGATIVE CONFIRMATION BY THE BOARD PURSUANT TO RULE 705(5)

Having considered, including but not limited to, the following:

- whether the financial statements provide a balance and fair value of any material factors that have affected the Company's business conditions and financial position; and

- all material information has been assessed to ensure reliability of the financial statement,

We, Lim Kee Liew @ Victor Lim and Ng Chee Wee, being directors of Asian Micro Holdings Limited (the "Company"), do hereby confirm on behalf of the Directors of the Company that, to the best of our knowledge, nothing has come to the attention of the Board of Directors of the Company which may render the financial statements for the first half results ended 31 December 2025 to be false or misleading in any material aspect.

N11 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).

BY ORDER OF THE BOARD

Lim Kee Liew @ Victor Lim

Chief Executive Officer and Group Managing Director

6 February 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.

The contact person for the Sponsor is Mr. Leong Weng Tuck at 36 Robinson Road, #10-06, City House, Singapore 068877, Email: sponsor@rhtgoc.com.