OSSIA INTERNATIONAL LIMITED

(Company Registration No: 199004330K)

Full Year Financial Statements for the Year Ended 30 JUNE 2026

PART I - INFORMATION REQUIRED FOR ANNOUNCEMENTS OF QUARTERLY (Q1, Q2 & Q3), HALF YEAR AND FULL YEAR RESULTS

1(a)(i) An income statement (for the group), together with a comparative statement for the corresponding period of the immediately preceding financial year

OSSIA INTERNATIONAL LIMITED	Group			Group		
	6 Months Ended 30.06.2026 $'000	9 Months Ended 30.06.2025 $'000	% Change	12 Months Ended 30.06.2026 $'000	15 Months Ended 30.06.2025 $'000	% Change
Revenue	10,245	17,492	-41.4%	21,269	33,528	-36.6%
Cost of sales	(4,206)	(7,825)	-46.2%	(10,246)	(15,637)	-34.5%
Gross profit	**6,039**	**9,667**		**11,023**	**17,891**	
Other operating income	127	963	-86.8%	138	1,013	-86.4%
Distribution costs	(3,896)	(6,887)	-43.4%	(7,916)	(11,590)	-31.7%
Administrative expenses	(2,929)	(3,174)	-7.7%	(5,586)	(6,251)	-10.6%
(Loss)/Profit from operations	**(659)**	**569**		**(2,341)**	**1,063**	
Interest income	54	307	-82.4%	235	402	-41.5%
Finance costs	(124)	(48)	N/M	(276)	(119)	N/M
Share of results of the associated company	3,115	4,096	-24.0%	7,575	9,295	-18.5%
Profit before income tax	**2,386**	**4,924**		**5,193**	**10,641**	
Income tax	(296)	(647)	-54.3%	(515)	(1,341)	-61.6%
Profit for the year/period, net of tax	**2,090**	**4,277**	-51.1%	**4,678**	**9,300**	-49.7%
Profit for the year/period attributable to:						
Owners of the Company	2,090	4,277	-51.1%	4,678	9,300	-49.7%
Non-controlling interests	-	-	N/M	-	-	N/M
	2,090	**4,277**		**4,678**	**9,300**	-49.7%
Other comprehensive income						
Items that will not be reclassified to profit or loss						
Share of gain on property revaluation of associated company	783	-	N/M	783	1,086	N/M
Items that may be reclassified subsequently to profit or loss						
Foreign currency translation	(153)	1,281	N/M	(1,101)	603	N/M
Share of foreign currency translation of associated company	156	45	N/M	1,164	1,126	3.4%
	3	1,326		63	1,729	

1(a)(i) An income statement (for the group), together with a comparative statement for the corresponding period of the immediately preceding financial year. (Continued)

	Group			Group		
	6 Months Ended 30.06.2026 $'000	9 Months Ended 30.06.2025 $'000	% Change	12 Months Ended 30.06.2026 $'000	15 Months Ended 30.06.2025 $'000	% Change
Other comprehensive gain for the year/period, net of tax	786	1,326	N/M	846	2,815	N/M
Total comprehensive income for the year/period	**2,876**	**5,603**	-48.7%	**5,524**	**12,115**	-54.4%
Total comprehensive income attributable to:						
Owners of the Company	2,876	2,790	3.1%	5,524	9,300	-40.6%
Non-controlling interests	-	(2)	N/M	-	-	N/M
	2,876	**2,788**		**5,524**	**9,300**	

1(a) (ii) Note

For the significant items, please refer to Condensed Consolidated Financial Statements Note 6.

N/M - Not meaningful

1(b)(i) A balance sheet (for the issuer and group), together with a comparative statement as at the end of the immediately preceding financial year.

OSSIA INTERNATIONAL LIMITED	The Group		The Company	
	30.06.26	30.06.25	30.06.26	30.06.25
	$'000	$'000	$'000	$'000
ASSETS				
Current assets				
Inventories	13,902	12,228	-	-
Trade and other receivables	3,163	1,975	5,981	139
Prepayments	148	20	6	3
Cash and bank balances	8,224	18,421	6,551	13,740
	25,437	32,644	12,538	13,882
Non-current assets				
Investment in associated company	41,026	36,664	13,252	13,252
Investment in subsidiaries	-	-	677	677
Investment Properties	20,170	-	-	-
Property, plant and equipment	799	407	8	8
Right-of-use assets	1,102	781	230	84
Trade and other receivables	158	281	26	42
Income tax receivable	225	-	-	-
Deferred tax assets	197	251	-	-
	63,677	38,384	14,193	14,063
Total assets	89,114	71,028	26,731	27,945
LIABILITIES				
Current liabilities				
Trade and other payables	4,747	3,088	188	205
Bank borrowings	84	-	-	-
Lease liabilities	687	595	76	81
Income tax payable	-	560	-	-
Amount due to director	582	888	582	888
	6,100	5,131	846	1,174
Non-current liabilities				
Lease liabilities	420	196	155	6
Trade and other payables	210	41	-	-
Bank borrowings	15,495	-	-	-
	16,125	237	155	6
Total liabilities	22,225	5,368	1,001	1,180
Net assets	**66,889**	**65,660**	**25,730**	**26,765**
SHAREHOLDERS' EQUITY				
Share capital	31,351	31,351	31,351	31,351
Revaluation reserve	4,761	3,978	-	-
Legal reserve	1,651	1,651	-	-
Translation reserve	376	313	-	-
Accumulated profits/(losses)	28,750	28,367	(5,621)	(4,586)
Total equity	**66,889**	**65,660**	**25,730**	**26,765**

1(b)(ii) Aggregate amount of the group's borrowings and debt securities.

Amount repayable in one year or less, or on demand

As at 30.06.26		**As at 30.06.25**	
Secured	Unsecured	Secured	Unsecured
$'000	$'000	$'000	$'000
84	687	-	595

Amount repayable after one year

As at 30.06.26		**As at 30.06.25**	
Secured	Unsecured	Secured	Unsecured
$'000	$'000	$'000	$'000
15,495	420	-	196

The group's borrowings and debt securities include bills payable, other bank borrowings and lease liabilities.

Details of any collaterals

No collateral.

Group gearing ratio or borrowings divided by total shareholders' equity stands at 0.23 times as at 30 June 2026 (30 June 2025: 0.01 times).

1(c) A cash flow statement (for the group), together with a comparative statement for the corresponding period of the immediately preceding financial year.

OSSIA INTERNATIONAL LIMITED	Group		Group	
	6 Months Ended 30.06.2026	9 Months Ended 30.06.2025	12 Months Ended 30.06.2026	15 Months Ended 30.06.2025
	$'000	$'000	$'000	$'000
Cash flows from operating activities				
Profit before income tax	2,386	4,924	5,193	10,641
Adjustments for:				
Share of results of the associated company	(3,115)	(4,096)	(7,575)	(9,295)
Depreciation of property, plant and equipment	473	485	876	877
Depreciation of right-of-use assets	309	873	680	1,234
Unrealised foreign exchange (gain)/loss	(37)	466	(906)	70
Interest income	(53)	(307)	(234)	(402)
Finance costs	124	48	276	119
Allowance for inventoriy obsolences/(reversal of allowance for inventory obsolences), net	(464)	(426)	402	(220)
Gain on disposal of property, plant and equipment	-	(48)	-	(48)
Inventories written off	9	3	10	4
Loss on deconsolidation of subsidiaries	-	7	-	7
Operating cash flow before working capital changes	**(368)**	**1,929**	**(1,278)**	**2,987**
Changes in working capital:				
(Increase)/Decrease in inventories	(2,100)	1,871	(2,087)	1,496
Decrease/(Increase) in trade and other receivables	1,456	4,656	(1,066)	2,301
Decrease/(Increase) in other current assets and prepayments	1,568	30	(128)	54
Increase in trade and other payables	2,531	611	1,522	388
Net cash flows from/(used in) operations	3,087	9,097	(3,037)	7,226
Income tax paid	(490)	(126)	(1,262)	(1,419)
Interest received	53	307	234	402
Interest paid	(123)	62	(267)	-
Net cash flows from/(used in) operating activities	**2,527**	**9,340**	**(4,332)**	**6,209**
Cash flows from investing activities				
Dividends received	5,160	6,160	5,160	6,160
Purchase of property, plant and equipment	(633)	(324)	(1,306)	(981)
Purchase of investment properties	(4,591)	-	(4,591)	-
Proceeds from disposal of property, plant and equipment	-	54	-	54
Net cash inflow from liquidation of Malaysia subsidiaries	-	-	-	414
Net cash flows (used in)/from investing activities	**(64)**	**5,890**	**(737)**	**5,647**

1(c) A cash flow statement (for the group), together with a comparative statement for the corresponding period of the immediately preceding financial year. (Continued)

OSSIA INTERNATIONAL LIMITED	Group		Group	
	6 Months Ended 30.06.2026	9 Months Ended 30.06.2025	12 Months Ended 30.06.2026	15 Months Ended 30.06.2025
	$'000	$'000	$'000	$'000
Cash flows from financing activities				
Proceeds from bank borrowings	1,486	8,241	5,888	14,784
Repayment of bank borrowings	(2,369)	(10,483)	(5,972)	(16,705)
Repayment of lease liabilities	(312)	(861)	(684)	(1,233)
Interest paid on leases liabilities	(7)	(22)	(15)	(31)
Proceeds from bills payables	516	4	1,921	3,313
Repayment of bills payables	(1,921)	(3,099)	(1,921)	(3,313)
Dividends paid to shareholders	(2,527)	-	(4,295)	(1,768)
Decrease in restricted bank deposits	332	306	26	14
Net cash flows used in financing activities	**(4,802)**	**(5,914)**	**(5,052)**	**(4,939)**
Net (decrease)/increase in cash and cash equivalents	(2,339)	9,730	(10,121)	6,917
Cash and cash equivalents at the beginning of the financial year/period	10,180	10,278	18,010	10,933
Effects of exchange rate changes on cash and cash equivalents	(1)	155	(49)	160
Cash and cash equivalents at the end of the financial year/period	**7,840**	**20,163**	**7,840**	**18,010**

Explanatory Note:

(1) Cash and cash equivalents comprise cash and bank balances less restricted bank deposits.

(2) Certain fixed deposit amounting to S$385,000 (30 June 2025: S$411,000) is pledged to the bank for banking facilities to the subsidiary.

1(d)(i) A statement (for the issuer and group) showing either (i) all changes in equity or (ii) changes in equity other than those arising from capitalisation issues and distributions to shareholders, together with a comparative statement for the corresponding period of the immediately preceding financial year.

OSSIA INTERNATIONAL LIMITED	Attributable to Equity holders of the Company					
	Share capital	Legal reserve	Translation reserve	Revaluation reserve	Accumulated profits	Total equity
	$'000	$'000	$'000	$'000	$'000	$'000
GROUP						
Balance as at 1 July 2025	31,351	1,651	313	3,978	28,367	65,660
Profit for the year	-	-	-	-	4,678	4,678
<u>Other comprehensive loss</u>						
Foreign currency translation	-	-	(1,101)	-	-	(1,101)
Share of loss on property revaluation of associated company	-	-	-	783	-	783
Share of foreign currency translation reserves of associated company	-	-	1,164	-	-	1,164
Capital reserves arising from the acqusition of subsidiaries			-		-	-
Total comprehensive income	-	-	63	783	4,678	5,524
<u>Contribution by and distributions to owners</u>						
Dividends paid to shareholders	-	-	-	-	(4,295)	(4,295)
Total contribution by and distributions to owners	-	-	-	-	(4,295)	(4,295)
Balance as at 30 Jun 2026	**31,351**	**1,651**	**376**	**4,761**	**28,750**	**66,889**

1(d)(i) A statement (for the issuer and group) showing either (i) all changes in equity or (ii) changes in equity other than those arising from capitalisation issues and distributions to shareholders, together with a comparative statement for the corresponding period of the immediately preceding financial year. (Continued)

OSSIA INTERNATIONAL LIMITED	Attributable to Equity holders of the Company					
	Share capital	Legal reserve	Translation reserve	Revaluation reserve	Accumulated profits	Total equity
	$'000	$'000	$'000	$'000	$'000	$'000
GROUP						
Balance as at 1 April 2024	31,351	1,651	(4,028)	2,892	23,447	55,313
Profit for the period	-	-	-	-	9,300	9,300
Other comprehensive income						
Foreign currency translation	-	-	603	-	-	603
Share of loss on property revaluation of associated company	-	-	-	1,086	-	1,086
Share of foreign currency translation reserves of associated company	-	-	1,126	-	-	1,126
Realisation of translation reserve due to liquidation of subsidiaries			2,612		(2,612)	-
Total comprehensive income	-	-	4,341	1,086	6,688	12,115
Contribution by and distributions to owners						
Dividends paid to shareholders	-	-	-	-	(1,768)	(1,768)
Total contribution by and distributions to owners	-	-	-	-	(1,768)	(1,768)
Balance as at 30 Jun 2025	**31,351**	**1,651**	**313**	**3,978**	**28,367**	**65,660**

1(d)(i) A statement (for the issuer and group) showing either (i) all changes in equity or (ii) changes in equity other than those arising from capitalisation issues and distributions to shareholders, together with a comparative statement for the corresponding period of the immediately preceding financial year. (Continued)

OSSIA INTERNATIONAL LIMITED
COMPANY

	Share capital	Accumulated losses	Total equity
	$'000	**$'000**	**$'000**
Balance as at 1 July 2025	31,351	(4,586)	26,765
Profit for the year	-	3,260	3,260
Total comprehensive income	-	3,260	3,260
Dividends	-	(4,295)	(4,295)
Balance as at 30 Jun 2026	31,351	(5,621)	25,730
Balance as at 1 April 2024	31,351	(8,627)	22,724
Profit for the period	-	5,809	5,809
Total comprehensive income	-	5,809	5,809
Dividends	-	(1,768)	(1,768)
Balance as at 30 Jun 2025	31,351	(4,586)	26,765

E Notes to the Condensed Consolidated Financial Statements

1. Corporate information

Ossia International Limited (the "Company") is a limited liability company incorporated and domiciled in Singapore and is listed on the Singapore Exchange Securities Trading Limited ("SGX-ST").

The registered office and principal place of business of the Company is located at 51 Changi Business Park Central 2 #08-13, The Signature, Singapore 486066.

The Company's principal activity is investment holding.

2. Basis of preparation

The condensed consolidated financial statements for the financial 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. The condensed consolidated 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 consolidated financial statements for the period ended 30 June 2025.

The accounting policies adopted are consistent with those of the previous financial year which were prepared in accordance with Singapore Financial Reporting Standards (International) ("SFRS(I)s"), except for the adoption of new and amended standards as set out in Note 2.1. The condensed consolidated financial statements are presented in Singapore dollar ("$") which is the Company's functional currency. All financial information presented in $ has been rounded to the nearest thousand, unless otherwise stated.

2.1 New and amended standards adopted by the Group

The accounting policies adopted are consistent with those of the previous financial period except in the current financial period, the Group and the Compnay have adopted all the new and revised standards which are effective for annual financial periods beginning on or after 1 July 2025. The adoption of these standards did not have any material effect on the financial performance or position of the Group.

2.2 Critical judgements, assumptions and estimation uncertainties

The judgement made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that were applied to the audited consolidated financial statements as at and for the period ended 30 June 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.

E Notes to the Condensed Consolidated Financial Statements (continued)

3. Seasonal operations

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

4. Segment and revenue information

The Group's geographical segments are based on the location of the Group's assets. Sales to external customers disclosed in geographical segments are based on the geographical location of its customers. The Group mainly imports and distributes apparel, sporting goods, footwear and accessories in Taiwan.

Management monitors the operating results of its business units separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on operating profit or loss which in certain aspects, as explained in the table below, is measured differently from operating profit or loss in the consolidated financial statements.

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

1 July 2025 to 30 June 2026	**Singapore $'000**	**Taiwan $'000**	**Adjustment & eliminations $'000**	**Total Group $'000**
Revenue from external customers	210	21,059	-	21,269
Results :				
Interest income	209	26	-	235
Dividend income	6,194	-	(6,194)	-
Finance costs	(75)	(201)	-	(276)
Depreciation of property, plant and equipement	(3)	(873)	-	(876)
Depreciation of right-of-use assets	(78)	(602)	-	(680)
Share of results of the associated company	7,575	-	-	7,575
Other non-cash expenses	-	(413)	-	(413)
Income tax expenses	(228)	(287)	-	(515)
Segment profit	10,826	46	(6,194)	4,678
Assets:				
Investment in associated company	41,026	-	-	41,026
Additions to property, plant and equipment	7	1,299	-	1,306
Segment assets	77,352	19,223	(7,461)	89,114
Segment liabilties	22,822	5,209	(5,806)	22,225

E Notes to the Condensed Consolidated Financial Statements (continued)

4. Segment and revenue information (continued)

1 April 2024 to 30 June 2025	Singapore & Malaysia $'000	Taiwan $'000	Adjustment & eliminations $'000	Total Group $'000
Revenue from external customers	-	33,528	-	33,528
Results :				
Interest income	372	30	-	402
Dividend income	7,817	-	(7,817)	-
Finance costs	(7)	(112)	-	(119)
Depreciation of property, plant and equipement	(5)	(872)	-	(877)
Depreciation of right-of-use assets	(95)	(1,139)	-	(1,234)
Share of results of the associated company	9,295	-	-	9,295
Other non-cash expenses	-	(216)	-	(216)
Income tax expenses	(375)	(966)	-	(1,341)
Segment profit	15,103	2,563	(8,366)	9,300
Assets:				
Investment in associated company	36,664	-	-	36,664
Additions to property, plant and equipment	8	973	-	981
Segment assets	51,359	20,391	(722)	71,028
Segment liabilties	1,180	4,233	(45)	5,368

5. Financial assets and financial liabilities

	The Group		The Company	
	30.06.26 $'000	30.06.25 $'000	30.06.26 $'000	30.06.25 $'000
FINANCIAL ASSETS				
Current assets				
Trade and other receivables	3,163	1,975	5,981	139
Cash and bank balances	8,224	18,421	6,551	13,740
Total financial assets	11,387	20,396	12,532	13,879
Non-current assets				
Trade and other receivables	158	281	26	42
	158	281	26	42
Total financial assets	11,545	20,677	12,558	13,921

E Notes to the Condensed Consolidated Financial Statements (continued)

5. Financial assets and financial liabilities (continued)

	The Group		The Company	
	30.06.26	30.06.25	30.06.26	30.06.25
	$'000	$'000	$'000	$'000
FINANCIAL LIABILITIES				
Current liabilities				
Trade and other payables	4,747	3,088	188	205
Bank borrowings	84	-	-	-
Lease liabilities	687	595	76	81
Amount due to directors	582	888	582	888
	6,100	4,571	846	1,174
Non-current liabilities				
Lease liabilities	420	196	155	6
Trade and other payables	210	41	-	-
Bank borrowings	15,495	-	-	-
	16,125	237	155	6
Total financial liabilities	22,225	4,808	1,001	1,180
Total net financial (liabilities)/assets	(10,680)	15,869	11,557	12,741

6. Profit before tax

6.1 Significant items

	Group			Group		
	6 Months Ended 30.06.2026 $'000	9 Months Ended 30.06.2025 $'000	% Change	12 Months Ended 30.06.2026 $'000	15 Months Ended 30.06.2025 $'000	% Change
Profit from operations is arrived at after charging/(crediting):						
Depreciation of property, plant and equipment	473	485	(2.5)	876	877	(0.1)
Depreciation of right-of-use assets	309	873	(64.6)	680	1,234	(44.9)
Net foreign exchange gain	(37)	466	N/M	(906)	70	N/M
Allowance for inventoriy obsolences /(reversal of allowance for inventory obsolences), net	(464)	(426)	8.9	402	(220)	N/M
Bad debts written off	-	(45)	N/M	-	-	N/M
Inventories written off	9	3	N/M	10	4	N/M
Gain on disposal of property, plant and equipment	-	(48)	N/M	-	-	N/M

NM - Not meaningful

6.2 Related party transactions

There were no material related party transactions during FY2026 and FY2025.

E Notes to the Condensed Consolidated Financial Statements (continued)

6. Profit before tax (continued)

6.2 Related party transactions (continued)

a) Key management compensation:

The above amounts are included under employee benefits expense. Included in the above amounts are following items:

	Group		Group	
	6 Months Ended 30.06.2026 $'000	9 Months Ended 30.06.2025 $'000	12 Months Ended 30.06.2026 $'000	15 Months Ended 30.06.2025 $'000
Directors of the company				
Salaries and other short-term employee benefits	1,333	1,169	2,053	1,409
Directors' fee	68	103	137	172
Other key management personnel				
Salaries and other short-term employee benefits	708	1,386	1,313	2,291
	2,109	2,658	3,503	3,872

Key management personnel include the directors and those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly. Key management compensation comprised those of directors and other key management personnel totalling 5 (30 June 2025: 6) persons.

7. Net Asset Value

	The Group		The Company	
	30.06.26	30.06.25	30.06.26	30.06.25
Net asset value per share (cents)	26.48	25.99	10.18	10.59
Net asset value (S$'000)	66,889	65,660	25,730	26,765
Number of ordinary shares issued	252,629,483	252,629,483	252,629,483	252,629,483

8. Earnings per share

	Group	
	12 months ended 30.06.2026 cents	15 months ended 30.06.2025 cents
Earnings per share attributable to owners of the Company:-		
(i) Based on the weighted average number of ordinary shares in issue	1.85	3.68
(ii) On a fully diluted basis	1.85	3.68

E Notes to the Condensed Consolidated Financial Statements (continued)

9. Inventories

	Group	
	12 months ended 30.06.2026 days	15 months ended 30.06.2025 days
Inventories turnover days	495	356

10. Trade and other receivables

	The Group		The Company	
	30.06.26 $'000	30.06.25 $'000	30.06.26 $'000	30.06.25 $'000
Trade and other receivable				
Trade receivables				
– external parties	1,908	1,875	-	-
	1,908	1,875	-	-
Other receivable				
– external parties	1,253	98	5	87
– related parties	-	-	-	5
Due from subsidiaries		-	5,974	45
Refundable deposits	2	2	2	2
	1,255	100	5,981	139
Total trade and other receivables	3,163	1,975	5,981	139
Non-current assets				
Other receivable	-	17	-	17
Refundable deposits	158	264	26	25
	158	281	26	42
Total trade and other receivables	3,321	2,256	6,007	181

Trade and other receivables from related parties:

	The Group	
	30.06.2026	30.06.2025
Trade and other receivables:	$'000	$'000
Balance at beginning of the year	-	66
Amounts received	-	(132)
Interest receivable from associated company	-	66
Balance at end of the year	-	-

E Notes to the Condensed Consolidated Financial Statements (continued)

11. Investment Properties

	The Group	
	30.06.26	30.06.25
	$'000	$'000
Cost		
Balance as at 1 July/1 April	-	-
Addition	20,170	-
Balance as at 30 June	20,170	-
Carry amount as at 30 June	20,170	-

As of 30 June 2026, management has carried out an analysis of impairment indicators and determined that there is no impairment required in the asset's value.

12. Property, plant and equipment

	The Group	
	30.06.26	30.06.25
	$'000	$'000
Cost		
Balance as at 1 July/1 April	4,596	7,626
Addition	1,306	981
Written-off/disposal	(700)	(4,144)
Translation differences	(328)	133
Balance as at 30 June	4,874	4,596
Accumulated depreciation		
Balance as at 1 July/1 April	4,189	7,332
Depreciation for the year/period	877	877
Written-off/disposal	(698)	(4,138)
Translation differences	(293)	118
Balance as at 30 June	4,075	4,189
Carry amount as at 30 June	799	407

As of 30 June 2026, management has carried out an analysis of impairment indicators and determined that there is no impairment required in the asset's value.

E Notes to the Condensed Consolidated Financial Statements (continued)

13. Right-of-use Asset

	The Group	
	30.06.26	30.06.25
	$'000	$'000
Cost		
Balance as at 1 July/1 April	2,536	2,784
Addition	1,054	1,162
De-recognition	(322)	(1,476)
Translation differences	(154)	66
Balance as at 30 June	3,114	2,536
Accumulated depreciation and impairment		
Balance as at 1 July/1 April	1,755	1,956
Depreciation for the year/period	680	1,234
De-recognition	(322)	(1,476)
Translation differences	(101)	41
Balance as at 30 June	2,012	1,755
Carry amount as at 30 June	1,102	781

14. Trade and other payables

	The Group		The Company	
	30.06.26	30.06.25	30.06.26	30.06.25
	$'000	$'000	$'000	$'000
Trade and other payable				
Trade payable				
– external parties	2,896	1,464	-	-
Other payable				
– external parties	56	9	-	-
– related parties	-	-	-	-
Accrued operating expenses	1,795	1,615	188	205
Trade and other payable	4,747	3,088	188	205
	4,747	3,088	188	205

14. Trade and other payables (continued)

(i) Nature and aging of trade and other payable

	30 Jun 2026 $'000	Current $'000	Past due 1 to 6 months $'000	Past due > 6 months $'000
Trade payable				
– external parties	2,896	2,863	29	4
Accrual and other payables				
– external parties	1,851	755	714	382
	4,747	3,618	743	386

	30 Jun 2025 $'000	Current $'000	Past due 1 to 6 months $'000	Past due > 6 months $'000
Trade payable				
– external parties	1,464	1,443	20	1
Accrual and other payables				
– external parties	1,624	946	284	394
	3,088	2,389	304	395

Other payables due to external parties are non-interest bearing and are normally settled on 30 to 60 days' terms.

Other payables due to related parties are non-trade related, non-interest bearing, unsecured and repayable on demand.

(ii) Accrual and other payables

	The Group 30.06.26 $'000	 30.06.25 $'000
Accrual and other payables		
Accrued staff cost related expenses	515	551
Accrued renovation and maintenance costs	647	306
Accrued sales and marketing costs	180	199
Accrual of other operating costs	468	504
Sales and witholding tax payable	41	64
	1,851	1,624

E Notes to the Condensed Consolidated Financial Statements (continued)

15. Borrowings

	Maturity	The Group 30.06.26 $'000	30.06.25 $'000
Current			
Bank Loan - secured	2027	84	-
		84	-
Non-current			
Bank Loan - secured	2031	15,495	-
		15,495	-
Total bank borrowing		15,579	-

16. Subsequent event

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

1(d)(ii) Details of any changes in the company's share capital arising from rights issue, bonus issue, share buy-backs, exercise of share options or warrants, conversion of other issues of equity securities, issue of shares for cash or as consideration for acquisition or for any other purpose since the end of the previous period reported on. State also the number of shares that may be issued on conversion of all the outstanding convertibles, as well as the number of shares held as treasury shares, if any, against the total number of issued shares excluding treasury shares of the issuer, 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.

During the financial year, there has been no change in the Company's issued share capital. The Company does not have any outstanding convertibles.

1(d) (iii) 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.

	Number of shares
As at 30 June 2026	252,629,483
As at 30 June 2025	252,629,483

There were no treasury shares as at 30 June 2026 and 30 June 2025.

1(d)(iv) A statement showing all sales, transfers, disposal, cancellation and/or use of treasury shares as at the end of the current financial 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 Company's auditors.

3. Where the figures have been audited or reviewed, the auditors' report (including any qualifications or emphasis of a matter).

Not applicable.

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

The Group and the Company have applied the same accounting policies and methods of computation in the preparation of the current year's financial statements as in the audited annual financial statements as at 30 June 2025.

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 the effect of, the change.

Not applicable.

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	
Earnings per share attributable to owners of the Company:-	**12 months ended 30 June 2026 cents**	**15 months ended 30 June 2025 cents**
(i) Based on the weighted average number of ordinary shares in issue	1.85	3.68
(ii) On a fully diluted basis	1.85	3.68

Note:
Earnings per ordinary share is computed based on the weighted average number of ordinary shares in issue during the year ended 30 June 2025 and 31 March 2024 as follows:

	Number of shares
As at 30 June 2026	252,629,483
As at 30 June 2025	252,629,483

7. Net asset value (for the issuer and group) per ordinary share based on the total number of issued shares excluding treasury shares of the issuer at the end of the: -
(a) current financial period reported on; and
(b) immediately preceding financial year.

	Group		Company	
	30-Jun 2026 cents	**30-Jun 2025 cents**	**30-Jun 2026 cents**	**30-Jun 2025 cents**
Net assets value per ordinary share based on the total number of issued shares (excluding treasury shares) at the end of the reporting year/period	26.48	25.99	10.18	10.59

8. A review of the performance of the group, to the extent necessary for a reasonable understanding of the group's business. It must include a discussion of the following: -

(a) any significant factors that affected the turnover, costs, and earnings of the group for the current financial period reported on, including (where applicable) seasonal or cyclical factors; and

(b) any material factors that affected the cash flow, working capital, assets or liabilities of the group during the current financial period reported on.

Consolidated Statement of Comprehensive Income Review

The Group's revenue for the financial year ended 30 June 2026 amounted to $21.27 million, a 36.6% decrease compared to the $33.53 million reported for the fifteen-month period ended 30 June 2025. This decline is primarily driven by the extension of the prior reporting period to fifteen months following the change in the Group's financial year-end from 31 March to 30 June, as well as the disposal of the Tumi business on 31 March 2025, which contributed approximately 25% of the prior period's total revenue.

The Group's other operating income for the financial year ended 30 June 2026 fell significantly to $0.14 million, compared to $1.01 million recorded in the prior fifteen-month period. This substantial decrease is primarily due to a one-time gain of approximately $0.74 million recognised in the previous period, which arose from the business asset buyback by the TUMI brand principal. The principal formally notified the Group's Taiwan subsidiary of its buyback decision on 16 October 2024, with the transition of operations taking effect on 1 April 2025.

The Group's distribution costs for the financial year ended 30 June 2026 decreased to $7.92 million, compared to $11.59 million in the prior fifteen-month period. This reduction is primarily attributable to the disposal of the TUMI business, which eliminated related distribution expenses in the current year. Conversely, the higher comparative figure in the prior period largely reflected increased sales commissions and shopping mall management fees, driven by elevated business activity as well as the extended reporting period.

The Group's administrative expenses for the financial year ended 30 June 2026 decreased to $5.58 million, compared to $6.25 million in the prior fifteen-month period ended 30 June 2025. This slight reduction is mainly attributable to the absence of administrative expenses pertaining to the disposed TUMI business, as well as the shorter reporting period of 12 months against the prior fifteen-month comparative period.

The Group's share of results from its associated company for the financial year ended 30 June 2026 decreased by 18.5% to $7.58 million, compared to $9.30 million in the prior fifteen-month period ended 30 June 2025. This decrease is largely attributable to the associate's financial performance during the year, along with the shorter 12-month reporting period relative to the preceding fifteen-month comparative period.

8. **A review of the performance of the group, to the extent necessary for a reasonable understanding of the group's business. It must include a discussion of the following: - (continued)**

Balance Sheet Review

The Group's inventories increased to $13.90 million as at 30 June 2026, compared to $12.23 million at 30 June 2025. This rise was mainly attributable to additional shipments for the spring-summer collection received in the final quarter of the current financial year, reflecting a planned buildup in inventory to support the upcoming season.

The Group's trade and other receivables increased by 60.2% to $3.16 million as at 30 June 2026, compared to $1.98 million as at 30 June 2025. This increase is mainly attributable to a GST receivable of $1.25 million from the newly incorporated subsidiary, OSA 1 Pte. Ltd., in relation to the acquisition of investment properties, as announced on 4 March 2026. The GST receivable was subsequently fully collected in August 2026.

The Group's investment properties, acquired through the recent corporate exercise as announced on 4 March 2026, amounted to $20.17 million as at 30 June 2026. These properties are expected to generate stable cash flows and create long-term value for the Group.

The Group's property, plant and equipment increased by 96.3% to $0.80 million as at 30 June 2026, from $0.41 million at 30 June 2025. This increase is primarily attributable to purchases of computer equipment and furniture fittings by the Taiwan subsidiary, which exceeded depreciation charges during the financial year.

The Group's right-of-use assets increased by 41.1% to $1.10 million as at 30 June 2026, compared to $0.78 million as at 30 June 2025. This increase is primarily attributable to the renewal of office leases, partially offset by depreciation charges recognised during the financial year.

The Group's trade and other payables increased by 53.7% to $4.75 million as at 30 June 2026, compared to $3.09 million as at 30 June 2025. This increase reflects a strategic shift toward supplier financing arrangements to support working capital requirements, following a reduction in the Group's reliance on bank facilities during the financial year.

The Group's bank borrowings increased to $15.58 million as at 30 June 2026, compared to Nil at 30 June 2025. This increase is primarily attributable to borrowings drawn down to finance the acquisition of investment properties by the newly incorporated subsidiaries, as announced on 4 March 2026.

Consolidated Cash Flow Statement Review

The Group's net cash outflow from operating activities increased significantly for the year ended 30 June 2026, primarily attributable to higher inventory levels, an increase in GST receivables, and lower profit recorded during the year compared to the prior period.

The Group's net cash outflow from investing activities increased significantly during the year ended 30 June 2026, primarily due to the acquisitions of investment properties and property, plant and equipment during the financial year.

The Group's net cash inflow from financing activities increased during the year ended 30 June 2026, primarily attributable to the drawdown of bank borrowings to fund the acquisition of investment properties by the newly incorporated subsidiaries.

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

The current results are in line with the Company's commentary in Paragraph 10 of the financial results announcement dated 13 February 2026.

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 group is proactively adjusting its operations and strategies to be more in line with market expectations.

11. Dividend

(a) Current Financial Period Reported On

Any dividend declared for the current financial period reported on?
Yes.

	FY 2026	FY 2025
Ordinary	S$'000	S$'000
Interim	2,526	-
Proposed Final	-	1,768
	2,526	1,768

FY2026's an interim dividend of 1.0 Singapore cent per shares were declared and paid on 18 March 2026.

(b) Corresponding Period of the Immediately Preceding Financial Year

Any dividend declared for the corresponding period of the immediately preceding financial year?
Yes.

(c) Date the dividend is payable

18 March 2026.

(d) Books closure date

3 March 2026.

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

Not applicable.

13. If 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.

The Company does not have any general mandate from shareholders for interested person transactions. There are no IPT transactions for the current financial period.

PART II – ADDITIONAL INFORMATION REQUIRED FOR FULL YEAR ANNOUNCEMENT

14.(i) Segmented revenue and results for business or geographical segments (of the group) in the form presented in the issuer's most recently audited annual financial statements, with comparative information for the immediately preceding year.

Please refer to Condensed Consolidated Financial Statements Note 4.

15. In the review of performance, the factors leading to any material changes in contributions to

Please refer to paragraph 8.

16. A breakdown of sales as follows: -

	Group		
	30.06.26	**30.06.25**	**Increase / (decrease)**
	$'000	**$'000**	**%**
Sales reported for first 6 months	11,024	16,036	-31.3
Net profit attributable to the Group for the first 6 months	2,588	5,023	N/M
Sales reported for 6 months/ 9 months	10,245	17,492	-41.4
Net profit attributable to the Group for 6 months/ 9 months	2,090	4,277	-51.1

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

	Group year ended 30 June 2026	Group period ended 30 June 2025
	$'000	$'000
Ordinary		
Interim	2,526	-
Proposed final	-	1,768
Total	2,526	1,768

The interim dividend of1.0 Singapore cent per share for the financial year 2026 were declared and paid on 18 March 2026.

18. 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(13) in the format below. If there are no such persons, the issuer must make an appropriate negative statement.

Name	Age	Relatives of any director, CEO and/or substantial shareholder	Current position and duties, and the year the position was first held	Details of changes in duties and position held, if any, during the year
Alan Hsu Chih Tung	59	Brother-in-law of Goh Ching Lai	Managing Director of Great Alps Industry Co., Ltd. Duties include business development and overall management of the company's operations. The position was first held in 2001.	Not applicable

OSSIA INTERNATIONAL LIMITED

(Company Registration No: 199004330K)

Ossia International Limited ("the Company")
Confirmation by the Board

On behalf of the Board of Directors of the Company, we, the undersigned, hereby confirm that to the best of our knowledge, nothing of a material impact has come to the attention of the Board of Directors of the Company which may render the last quarter results of the Company for the twelve months ended 30 June 2026 to be false or misleading in any material respect.

On Behalf of the Board of Directors

Goh Ching Huat
Director

Chan Shuh Chet
Director

BY ORDER OF THE BOARD

Lotus Isabella Lim Mei Hua
Company Secretary
28 August 2026