MICRO-MECHANICS (HOLDINGS) LTD

Condensed Interim Financial Statements
For Fourth Quarter and Financial Year Ended
30 June 2026

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A. CONDENSED INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FOURTH QUARTER AND FINANCIAL YEAR ENDED 30 JUNE 2026

		Group					
		Q4			Year-to-date		
	Note	Apr to Jun 2026 S$	Apr to Jun 2025 S$	Change	FY2026 S$	FY2025 S$	Change
Revenue	E4	21,598,967	16,715,483	29.2%	75,524,012	65,210,675	15.8%
Cost of sales		(10,375,145)	(8,519,571)	21.8%	(36,588,900)	(32,992,161)	10.9%
Gross profit		**11,223,822**	**8,195,912**	36.9%	**38,935,112**	**32,218,514**	20.8%
Other income	E5	147,186	77,371	90.2%	371,451	326,821	13.7%
Distribution expenses		(921,354)	(688,020)	33.9%	(3,462,499)	(3,008,726)	15.1%
Administrative expenses		(2,426,844)	(2,399,993)	1.1%	(10,207,539)	(9,531,672)	7.1%
Other operating expenses		(1,074,245)	(881,245)	21.9%	(3,851,570)	(3,438,028)	12.0%
Results from operating activities		**6,948,565**	**4,304,025**	61.4%	**21,784,955**	**16,566,909**	31.5%
Finance income	E5	48,306	55,714	(13.3%)	204,923	228,460	(10.3%)
Finance expense	E5	(101,823)	(183,989)	(44.7%)	(439,276)	(442,588)	(0.7%)
Net finance expense		(53,517)	(128,275)	(58.3%)	(234,353)	(214,128)	9.4%
Profit before tax	E5	**6,895,048**	**4,175,750**	65.1%	**21,550,602**	**16,352,781**	31.8%
Tax expense	E6	(1,625,335)	(995,199)	63.3%	(5,641,726)	(3,957,313)	42.6%
Profit after tax		**5,269,713**	**3,180,551**	65.7%	**15,908,876**	**12,395,468**	28.3%
Non-controlling interests		–	–	–	–	–	–
Profit for the period/year		**5,269,713**	**3,180,551**	65.7%	**15,908,876**	**12,395,468**	28.3%
Statement of Comprehensive Income							
Profit for the period/year		**5,269,713**	**3,180,551**	65.7%	**15,908,876**	**12,395,468**	28.3%
Other comprehensive income:							
Item that is or may be reclassified subsequently to profit or loss:							
Foreign currency translation differences from foreign operations		232,381	(1,005,807)	n.m.	1,254,576	(911,556)	n.m.
Item that will not be reclassified to profit or loss:							
Remeasurement on retirement benefits		47,167	(746)	n.m.	47,167	(746)	n.m.
Related tax		(1,118)	388	n.m.	(1,118)	388	n.m.
Other comprehensive income for the period/year, net of tax		278,430	(1,006,165)	n.m.	1,300,625	(911,914)	n.m.
Total comprehensive income for the period/year		**5,548,143**	**2,174,386**	155.2%	**17,209,501**	**11,483,554**	49.9%
Earnings per share:	E7						
Basic (SGD in cent)		3.79	2.29	65.5%	11.44	8.92	28.3%
Diluted (SGD in cent)		3.79	2.29	65.5%	11.44	8.92	28.3%

n.m. not meaningful

B. CONDENSED INTERIM STATEMENTS OF FINANCIAL POSITION

	Note	Group 30 Jun 26 S$	Group 30 Jun 25 S$	Company 30 Jun 26 S$	Company 30 Jun 25 S$
Non-current assets					
Property, plant and equipment	E9	18,499,816	18,723,133	–	–
Right-of-use assets		2,475,660	2,023,633	–	–
Subsidiaries		–	–	29,095,544	29,095,544
Trade and other receivables	E10	672,661	390,038	–	–
Deferred tax asset		13,676	13,636	–	–
		21,661,813	21,150,440	29,095,544	29,095,544
Current assets					
Inventories		4,889,283	3,135,468	–	–
Trade and other receivables	E10	17,134,609	13,275,453	41,788	503,347
Cash and cash equivalents		30,137,938	23,283,594	9,729,657	9,354,448
		52,161,830	39,694,515	9,771,445	9,857,795
Total assets		73,823,643	60,844,955	38,866,989	38,953,339
Shareholders' equity					
Share capital	E11	14,782,931	14,782,931	14,782,931	14,782,931
Reserves		42,661,268	34,430,260	22,876,576	23,276,494
		57,444,199	49,213,191	37,659,507	38,059,425
Non-current liabilities					
Deferred tax liabilities		1,605,099	1,434,528	711,350	357,938
Provisions	E13	829,287	865,399	–	–
Lease liabilities		1,045,142	923,763	–	–
		3,479,528	3,223,690	711,350	357,938
Current liabilities					
Trade and other payables	E12	9,259,698	5,791,767	487,207	527,525
Lease liabilities		1,510,918	1,139,053	–	–
Current tax payable		2,129,300	1,477,254	8,925	8,451
		12,899,916	8,408,074	496,132	535,976
Total liabilities		16,379,444	11,631,764	1,207,482	893,914
Total equity and liabilities		73,823,643	60,844,955	38,866,989	38,953,339

C. CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY

	Share Capital	Treasury Shares	Foreign Currency Translation Reserve	Accumulated remeasurement on retirement benefits	Statutory Reserve	Accumulated Profits	Total
	S$	S$	S$	S$	S$	S$	S$
The Group							
As at 1 July 2024	14,782,931	–	(2,096,610)	33,553	1,263,008	32,088,665	46,071,547
Total comprehensive income for the year:							
Profit for the year	–	–	–	–	–	12,395,468	12,395,468
Other comprehensive income:							
Foreign currency translation differences	–	–	(910,745)	(811)	–	–	(911,556)
Remeasurement on retirement benefits, net of tax	–	–	–	(358)	–	–	(358)
Total other comprehensive income	–	–	(910,745)	(1,169)	–	–	(911,914)
Total comprehensive income for the year	–	–	(910,745)	(1,169)	–	12,395,468	11,483,554
Transactions with owners, recognised directly in equity							
Final dividend of 3.0 cents per share (one-tier tax exempt) in respect of previous financial year	–	–	–	–	–	(4,170,955)	(4,170,955)
Interim dividend of 3.0 cents per share (one-tier tax exempt) in respect of current financial year	–	–	–	–	–	(4,170,955)	(4,170,955)
Total transactions with owners	–	–	–	–	–	(8,341,910)	(8,341,910)
As at 30 June 2025	**14,782,931**	–	**(3,007,355)**	**32,384**	**1,263,008**	**36,142,223**	**49,213,191**
As at 1 July 2025	**14,782,931**	–	**(3,007,355)**	**32,384**	**1,263,008**	**36,142,223**	**49,213,191**
Total comprehensive income for the year:							
Profit for the year	–	–	–	–	–	15,908,876	15,908,876
Other comprehensive income:							
Foreign currency translation differences	–	–	1,257,753	(3,177)	–	–	1,254,576
Remeasurement on retirement benefits, net of tax	–	–	–	46,049	–	–	46,049
Total other comprehensive income	–	–	1,257,753	42,872	–	–	1,300,625
Total comprehensive income for the year	–	–	1,257,753	42,872	–	15,908,876	17,209,501
Transactions with owners, recognised directly in equity							
Treasury shares acquired	–	(636,583)	–	–	–	–	(636,583)
Final dividend of 3.0 cents per share (one-tier tax exempt) in respect of previous financial year	–	–	–	–	–	(4,170,955)	(4,170,955)
Interim dividend of 3.0 cents per share (one-tier tax exempt) in respect of current financial year	–	–	–	–	–	(4,170,955)	(4,170,955)
Total transactions with owners	–	(636,583)	–	–	–	(8,341,910)	(8,978,493)
As at 30 June 2026	**14,782,931**	**(636,583)**	**(1,749,602)**	**75,256**	**1,263,008**	**43,709,189**	**57,444,199**

	Share Capital S$	Treasury Shares S$	Accumulated Profits S$	Total S$
The Company				
As at 1 July 2024	14,782,931	–	20,728,191	35,511,122
Total comprehensive income for the year:				
Profit for the year	–	–	10,890,213	10,890,213
Total comprehensive income for the year	–	–	10,890,213	10,890,213
Transactions with owners, recognised directly in equity				
Final dividend of 3.0 cents per share (one-tier tax exempt) in respect of previous financial year	–	–	(4,170,955)	(4,170,955)
Interim dividend of 3.0 cents per share (one-tier tax exempt) in respect of current financial year	–	–	(4,170,955)	(4,170,955)
Total transactions with owners	–	–	(8,341,910)	(8,341,910)
As at 30 June 2025	**14,782,931**	–	**23,276,494**	**38,059,425**
As at 1 July 2025	14,782,931	–	23,276,494	38,059,425
Total comprehensive income for the year:				
Profit for the year	–	–	8,578,575	8,578,575
Total comprehensive income for the year	–	–	8,578,575	8,578,575
Transactions with owners, recognised directly in equity				
Treasury shares acquired	–	(636,583)	–	(636,583)
Final dividend of 3.0 cents per share (one-tier tax exempt) in respect of previous financial year	–	–	(4,170,955)	(4,170,955)
Interim dividend of 3.0 cents per share (one-tier tax exempt) in respect of current financial year	–	–	(4,170,955)	(4,170,955)
Total transactions with owners	–	(636,583)	(8,341,910)	(8,978,493)
As at 30 June 2026	**14,782,931**	**(636,583)**	**23,513,159**	**37,659,507**

D. CONDENSED INTERIM CONSOLIDATED STATEMENT OF CASHFLOW FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	GROUP	
	FY2026 S$	**FY2025** S$
Cash flows from operating activities		
Profit for the year	15,908,876	12,395,468
Adjustments for:		
Depreciation of property, plant and equipment	5,835,041	6,162,677
Depreciation of investment property	–	3,446
Gain on disposal of property, plant and equipment	(3,999)	(5,598)
Property, plant and equipment written off	8,085	23,286
Doubtful debts written off	2,698	–
Interest income	(204,923)	(228,460)
Interest expense on lease liabilities	166,119	84,170
Inventories written off	73,452	165,655
Service cost from retirement benefits	28,663	29,827
Interest cost from retirement benefits	31,981	33,204
Unwind of discount on reinstatement costs	20,591	19,491
Tax expense	5,641,726	3,957,313
	27,508,310	22,640,479
Changes in:		
Inventories	(1,706,953)	545,282
Trade and other receivables	(3,618,250)	(1,862,307)
Trade and other payables	1,650,461	657,786
Cash generated from operations	23,833,568	21,981,240
Retirement benefits paid	(40,762)	(40,127)
Income tax paid	(4,879,435)	(3,660,202)
Net cash from operating activities	18,913,371	18,280,911
Cash flows from investing activities		
Interest received	210,587	211,628
Purchase of property, plant and equipment	(2,139,965)	(1,445,912)
Proceeds from disposal of property, plant and equipment	4,000	5,605
Net cash used in investing activities	(1,925,378)	(1,228,679)
Cash flows from financing activities		
Deposits released	–	14,578
Dividends paid	(8,341,910)	(8,341,910)
Interest paid	(166,119)	(84,170)
Payment of lease liabilities	(1,472,017)	(1,484,344)
Treasury shares acquired	(636,583)	–
Net cash used in financing activities	(10,616,629)	(9,895,846)
Net increase in cash and cash equivalents	6,371,364	7,156,386
Cash and cash equivalents at beginning of year	23,132,344	16,409,971
Effect of exchange rate fluctuations on cash held	475,230	(434,013)
Cash and cash equivalents at the end of year	29,978,938	23,132,344

Note:

(i) Cash and cash equivalent is derived from:

	Group 30 Jun 26 S$	**Group 30 Jun 25** S$
Cash and cash equivalent balances	30,137,938	23,283,594
Less: Pledged cash placed with bank	(159,000)	(151,250)
	29,978,938	23,132,344

E. SELECTED NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

E1 Corporate information

Micro-Mechanics (Holdings) Ltd. (the Company) is incorporated and domiciled in Singapore and its shares are publicly traded on the Mainboard of the Singapore Exchange. These condensed interim statements show the consolidated financial results of the Company and its subsidiaries (the Group) for the fourth quarter and full year ended 30 June 2026. The Group primarily manufactures precision consumable tools and parts used in critical processing applications for the semiconductor industry.

E2 Basis of preparation

These statements have been prepared according to SFRS(I) 1-34 Interim Financial Reporting issued by the Accounting Standards Council Singapore. The statements do not include all the information required for a complete set of financial statements. However, selected notes help explain events and transactions affecting the Group's financial position and performance since the last audited statements for the year ended 30 June 2025.

Other than the adoption of the amended standards in E2.2, there were no changes in accounting policies and methods of computation adopted in the statements for the current reporting period.

The condensed financial statements are prepared on the historical cost basis, except for certain financial instruments, which are stated at fair value. These statements are presented in Singapore dollars, the Company's functional currency.

E2.1 Use of estimates and judgements

The preparation of condensed financial statements in conformity with SFRS(I) requires management to make judgements, estimates and assumptions about the future, including climate-related risks and opportunities, that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised prospectively.

E2.2 Changes in accounting policies

New accounting standards and amendments

The Group has applied Amendments to SFRS(I) 1-21: Lack of Exchangeability for the first time for the annual period beginning 1 July 2025: The application of the amendments to accounting standards does not have a material financial effect on the financial statements of the Group and of the Company for the financial year ended 30 June 2026.

E3 Seasonal operations

Seasonal/cyclical factors did not significantly affect the Group's businesses during the financial year.

E4 Revenue

Group revenue reflects the sales of precision tools and parts and represents the value of goods invoiced to third parties.

Revenue by segment

Segment	Group									
	4QFY2026		4QFY2025		% change	FY2026		FY2025		% change
	S$	%	S$	%		S$	%	S$	%	
Consumable tools	**17,376,963**	**80.5%**	13,057,879	78.1%	33.1%	**60,397,896**	**80.0%**	50,425,069	77.3%	19.8%
Wafer Fabrication Equipment Parts	**4,222,004**	**19.5%**	3,657,604	21.9%	15.4%	**15,126,116**	**20.0%**	14,785,606	22.7%	2.3%
Total	**21,598,967**	**100.0%**	16,715,483	100.0%	29.2%	**75,524,012**	**100.0%**	65,210,675	100.0%	15.8%

A breakdown of sales and operating profit before tax

	Group FY2026	FY2025	Increase
	S$	S$	
Sales reported for first half year	35,374,139	32,536,481	8.7%
Operating profit after tax before deducting non-controlling interest reported for first half year	6,857,173	6,031,345	13.7%
Sales reported for second half year	40,149,873	32,674,194	22.9%
Operating profit after tax before deducting non-controlling interest reported for second half year	9,051,703	6,364,123	42.2%

E5 Profit before tax

The following items are included in the Group's profit before tax:

	Group					
	Q4			Year-to-date		
	Apr to Jun 2026 S$	Apr to Jun 2025 S$	Change	FY2026 S$	FY2025 S$	Change
Income:						
Gain on disposal of property, plant and equipment	–	3,384	(100.0%)	3,999	5,598	(28.6%)
Rental income	–	12	(100.0%)	–	32,811	(100.0%)
Government grant – Skill Redevelopment, Wage Credit and Capability Development Scheme etc	12,248	5,332	129.7%	19,216	29,171	(34.1%)
Others	134,938	68,643	96.6%	348,236	259,241	34.3%
Expenses:						
Depreciation of property, plant and equipment	1,055,441	1,184,958	(10.9%)	4,321,654	4,738,350	(8.8%)
Depreciation of investment property	–	–	–	–	3,446	(100.0%)
Depreciation of right-of-use assets	380,221	351,399	8.2%	1,513,387	1,424,327	6.3%
Inventories written off	20,403	26,891	(24.1%)	73,452	165,655	(55.7%)
Property, plant and equipment written off	–	7,734	(100.0%)	8,085	23,286	(65.3%)
Doubtful debts written off	–	–	–	2,698	–	n.m.
Finance income:						
Interest income from banks and others	48,306	55,714	(13.3%)	204,923	228,460	(10.3%)
Finance expense:						
Bank charges	23,728	22,974	3.3%	90,964	92,326	(1.5%)
Unwind of discount on restoration cost provision	5,254	4,974	5.6%	20,591	19,491	5.6%
Interest expense on lease liabilities	42,949	15,347	179.9%	166,119	84,170	97.4%
Foreign currency exchange losses, net	29,892	140,694	(78.8%)	161,602	246,601	(34.5%)

n.m. not meaningful

E6 Tax expense

	Q4		Year-to-date	
	Apr to Jun 2026 S$	**Apr to Jun 2025 S$**	**FY2026 S$**	**FY2025 S$**
Current tax expense				
Current period/year	1,703,065	1,181,863	5,431,642	4,047,340
Changes in estimates related to prior years	24,613	(67,986)	64,077	(79,679)
	1,727,678	1,113,877	5,495,719	3,967,661
Deferred tax expense				
Origination and reversal of temporary differences	(96,142)	(146,624)	139,292	(41,018)
Changes in estimates related to prior years	(6,201)	27,946	6,715	30,670
	(102,343)	(118,678)	146,007	(10,348)
Tax expense	1,625,335	995,199	5,641,726	3,957,313

E7 Earnings per share

The calculation of the basic earnings per share is based on:

	Group			
	Q4		Year-to-date	
	30 Jun 2026	**30 Jun 2025**	**30 Jun 2026**	**30 Jun 2025**
Profit for the period/year	5,269,713	3,180,551	15,908,876	12,395,468
Weighted average number of ordinary shares (excluding treasury shares) in issue for calculation of basic and diluted earnings per share during the period[1]	138,928,315	139,031,881	139,005,629	139,031,881
Basic earnings per share (cents)	3.79	2.29	11.44	8.92

[1]The weighted average number of ordinary shares outstanding during the period/year is the number of ordinary shares outstanding at the beginning of the period/year, adjusted by the number of ordinary shares bought back or issued during the period multiplied by a time-weighting factor.

There is no difference between the basic earnings per ordinary share and the diluted earnings per ordinary share, because there are no potentially dilutive ordinary shares at the end of either period/year.

E8 Net Asset Value

	Group		Company	
	30 Jun 26	**30 Jun 25**	**30 Jun 26**	**30 Jun 25**
Net Asset Value per ordinary share (cents)	41.38	35.40	27.13	27.37

The net asset value per ordinary share is calculated on net assets of S$57.4 million (30 June 2025: S$49.2 million) and 138,816,881 (30 June 2025: 139,031,881) shares in issue excluding treasury shares at the end of the current financial year reported on/immediately preceding financial year.

E9 Property, plant and equipment

During the financial year ended 30 June 2026, the Group acquired property, plant and equipment at an aggregate cost of S$3,759,181 (30 June 2025: S$1,222,709). The amount of property, plant and equipment disposed for the financial year ended 30 June 2026 was S$8,086 (30 June 2025: S$23,293).

E10 Trade and other receivables

	Group		Company	
	30 Jun 26 S$	30 Jun 25 S$	30 Jun 26 S$	30 Jun 25 S$
Trade receivables	16,182,547	12,454,636	–	–
Other receivables	33,170	29,057	8,400	23,477
Deposits	413,627	390,038	–	–
Amount due from a subsidiary	–	–	–	460,311
Financial assets at amortised cost	16,629,344	12,873,731	8,400	483,788
Advances to suppliers	400,921	32,974	–	–
Prepayments	678,144	681,414	33,388	19,559
GST receivables	94,371	72,937	–	–
Forward exchange contracts	4,490	4,435	–	–
Trade and other receivables	17,807,270	13,665,491	41,788	503,347
Comprise of:				
Non-current	672,661	390,038	–	–
Current	17,134,609	13,275,453	41,788	503,347
	17,807,270	13,665,491	41,788	503,347

The Group provides customers with credit terms ranging between 30 and 90 days. The Group's business activities and credit terms did not change during the financial year.

There were no trade receivables classified under non-current assets as at 30 June 2026. The S$672,661 (30 June 2025: S$390,038) classified as non-current assets generally represented deposits for factory rental, utilities and advances to suppliers to buy equipment.

The aging profile of the Group's trade receivables and the Company's amount due from a subsidiary as at 30 June 2026 and 30 June 2025 were:

	Group		Company	
	30 Jun 26 S$	30 Jun 25 S$	30 Jun 26 S$	30 Jun 25 S$
Current	13,054,383	9,729,689	–	–
Past due 1-30 days	2,748,412	2,283,355	–	–
Past due 31-60 days	309,357	406,081	–	–
Past due more than 60 days	70,395	35,511	–	460,311
	16,182,547	12,454,636	–	460,311

During the financial year ended 30 June 2026, the Group wrote off S$2.7k (30 June 2025: Nil) in bad debts. The outstanding amounts over 60 days increased because of late customer buy-offs. Historically, the outstanding amount over 90 days has been minimal.

The Board has no immediate concerns on the recoverability of trade and other receivables as at 30 June 2026.

E11 Share Capital

	Group and Company			
	30 Jun 2026		30 Jun 2025	
Group and Company	**Number of shares**	**S$**	**Number of shares**	**S$**
Fully paid ordinary shares with no par value At 1 July and 30 June	139,031,881	14,782,931	139,031,881	14,782,931

There was no movement in the issued and paid-up capital of the Company since 30 June 2025.

There were no outstanding convertibles as at 30 June 2026 (30 June 2025: Nil).

The Company held 215,000 treasury shares as at 30 June 2026 (30 June 2025: Nil). There was no sale, transfer, disposal, cancellation and use of treasury shares during the financial year ended 30 June 2026.

E12 Trade and other payables

	Group		Company	
	30 Jun 26 S$	**30 Jun 25** S$	**30 Jun 26** S$	**30 Jun 25** S$
Current				
Trade payables	1,461,720	797,405	–	–
Other payables	2,542,858	623,992	52,507	55,572
Amount owing to a subsidiary	–	–	–	878
Accrued expenses	5,073,203	4,252,881	434,700	471,075
Advances from customers	148,922	116,996	–	–
Forward exchange contracts	32,995	493	–	–
	9,259,698	5,791,767	487,207	527,525

E13 Provisions

	Group	
	30 Jun 26 S$	**30 Jun 25** S$
Non-current		
Reinstatement costs	385,623	365,032
Retirement benefits	443,664	500,367
	829,287	865,399

The Group has made a provision to reinstate the right-of-use assets to the original condition at end of the lease term. The provision is due within 1 to 3 years (30 June 2025: 1 to 2 years) and is classified as non-current liabilities.

E14 Borrowings

The Group does not have any bank borrowings as at 30 June 2026 and 30 June 2025.

E15 Financial assets and financial liabilities

Measurement of fair values

Some of the Group's accounting policies and disclosures require the measurement of fair values, for financial and non-financial assets and liabilities. In measuring the fair value of an asset or a liability, the Group uses observable market data as far as possible. Fair values are categorised into different levels, based on the inputs in the following valuation techniques:

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.
Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Accounting classifications and fair values

The carrying amounts and fair values of financial assets and financial liabilities are as follows. It does not include fair value information for financial assets and financial liabilities not measured at fair value as the carrying amount is a reasonable approximation of fair value.

	Group		Company	
	30 Jun 2026	30 Jun 2025	30 Jun 2026	30 Jun 2025
	S$	S$	S$	S$
Financial assets measured at amortised cost				
Trade and other receivables **	16,629,344	12,873,731	8,400	483,788
Cash and bank balances	30,137,938	23,283,594	9,729,657	9,354,448
	46,767,282	36,157,325	9,738,057	9,838,236
Financial assets measured at fair value				
Forward exchange contracts – asset	4,490	4,435	–	–
Financial liabilities measured at amortised cost				
Trade and other payables *	(4,825,998)	(2,047,200)	(145,207)	(134,525)
Financial liabilities measured at fair value				
Forward exchange contracts – liability	(32,995)	(493)	–	–

* Excluding advances from customers, payroll-related accruals, withholding tax payables and forward exchange contracts
** Excluding advances to suppliers, prepayments, GST receivables and forward exchange contracts.

Valuation techniques

The fair values of forward exchange contracts are based on financial institutions quotes. Similar contracts are traded in an active market and the quotes reflect the actual transactions in similar instruments. This instrument is categorised under Level 2 of the fair value hierarchy.

E16 Segment reporting

The Group has three reportable segments (30 June 2025: three). These strategic business units are managed separately because of different marketing and management requirements. For each of the strategic business units, the Group's Executive Directors review internal management reports regularly.

The following describes the operations in each of the Group's reportable segments:
- Consumable tools – focus on the design and manufacturing of miniature consumable tools for the assembly and testing of semiconductors;
- Wafer fabrication equipment ("WFE") parts – focus primarily on making parts for semiconductor wafer fabrication equipment and
- Corporate and others – pertaining to corporate functions and others.

For FY2027, the Group will refine the description of the "Consumable Tools" segment to better reflect its focus on advanced semiconductor packaging, assembly and testing processes, and to rename the "Wafer Fabrication Equipment ("WFE") Parts" segment to "Build-to-Print Precision Components" to better reflect the Group's growing focus on precision components for WFE and other high-tech industries.
- Consumable Tools – focus on the design and manufacturing of consumable tools that reduce defects and improve yields in advanced semiconductor packaging, assembly and testing processes;
- Build-to-Print Precision Components – focus on the manufacturing of precision components for critical production processes in the wafer-fabrication equipment ("WFE") and other high-tech industries and
- Corporate and others – pertaining to corporate functions and others.

The change is intended to better reflect how the Group creates value for its customers, aligning segment reporting with its competitive positioning and strategic direction rather than the end-market served.

There is no change to the underlying operations, management structure or reportable segments. The change relates only to the segment descriptions and naming convention. Comparative information will be restated accordingly if the change is adopted.

Information regarding the results of each reportable segment is included below. Performance is measured on segment profit before tax, as included in the internal management reports.

Operating Segments
Financial year ended 30 June 2026

	Consumable tools	WFE parts	Corporate & Others	Total
	S$	S$	S$	S$
External revenue	60,397,896	15,126,116	–	75,524,012
Inter-segment revenue	22,767	975	(23,742)	–
Total revenue	60,420,663	15,127,091	(23,742)	75,524,012
Results from operating activities	22,119,310	653,527	(987,882)	21,784,955
Finance income	59,212	91,020	54,691	204,923
Finance expense	(321,724)	(94,800)	(22,752)	(439,276)
Tax expense	(5,111,358)	(4,495)	(525,873)	(5,641,726)
Profit/(loss) for the year	16,745,440	645,252	(1,481,816)	15,908,876
Segment assets	49,841,601	14,210,597	9,771,445	73,823,643
Segment liabilities	11,287,859	3,884,102	1,207,483	16,379,444
Other segment information:				
Capital expenditure	1,496,821	2,262,360	–	3,759,181
Depreciation	3,936,014	1,899,027	–	5,835,041
Non-current assets	15,606,059	6,055,754	–	21,661,813

Financial year ended 30 June 2025

	Consumable tools	WFE parts	Corporate & Others	Total
	S$	S$	S$	S$
External revenue	50,425,069	14,785,606	–	65,210,675
Inter-segment revenue	2,239	734	(2,973)	–
Total revenue	50,427,308	14,786,340	(2,973)	65,210,675
Results from operating activities	16,364,728	1,130,991	(928,810)	16,566,909
Finance income	53,342	80,707	94,411	228,460
Finance expense	(373,217)	(36,987)	(32,384)	(442,588)
Tax expense	(3,659,466)	(1,506)	(296,341)	(3,957,313)
Profit/(loss) for the year	12,385,387	1,173,205	(1,163,124)	12,395,468
Segment assets	38,936,026	12,511,445	9,397,484	60,844,955
Segment liabilities	8,349,382	2,389,346	893,036	11,631,764
Other segment information:				
Capital expenditure	1,172,269	50,440	–	1,222,709
Depreciation	4,218,306	1,947,817	–	6,166,123
Non-current assets	15,536,195	5,614,245	–	21,150,440

Geographical information

Revenue comes from customers in each geographical location. Segment non-current assets are based on the geographical location of the assets.

	Group	
	FY2026	FY2025
	S$	S$
Revenue		
Singapore	5,987,704	5,724,953
Malaysia	13,967,862	12,138,393
Philippines	4,142,735	3,196,138
People's Republic of China	25,827,987	20,400,917
Taiwan	4,128,387	3,949,062
United States of America	16,037,473	14,578,365
Others	5,431,864	5,222,847
	75,524,012	65,210,675

	Group	
	30 Jun 26	30 Jun 25
	S$	S$
Non-current assets		
Singapore	8,178,616	7,783,625
Malaysia	3,346,270	3,718,544
Philippines	995,652	1,389,137
People's Republic of China	3,085,521	2,644,889
United States of America	6,055,754	5,614,245
	21,661,813	21,150,440

Major customers

No customers contribute to more than 10% to Group revenue. in the current financial year. In the previous financial year, revenues from one customer from the Group's Wafer Fabrication Equipment Parts segments amounting to S$6.3 million of the Group's total revenue.

E17 Subsequent events

No subsequent events led to adjustments for this set of statements.

F. OTHER INFORMATION REQUIRED BY LISTING RULE APPENDIX 7.2

F1 Review

The condensed interim consolidated statement of financial position of Micro-Mechanics (Holdings) Ltd and its subsidiaries at 30 June 2026 and the related condensed interim consolidated profit or loss and other comprehensive income, condensed interim consolidated statement of changes in equity and condensed interim consolidated statement of cash flows for the period then ended and certain explanatory notes have not been audited or reviewed.

F1.1 **Where the figures have been audited or reviewed, the auditors' report (including any qualifications or emphasis of a matter).**

Not applicable.

F1.2 **Where the latest financial statements are subject to an adverse opinion, qualified opinion or disclaimer of opinion:—**
(a) Updates on the efforts taken to resolve each outstanding audit issue.

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

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

Not applicable.

F2 Review of Group Performance

REVIEW OF PROFIT AND LOSS

Group Revenue

		1Q	2Q	3Q	4Q	Full Year
REVENUE	FY2026	S$16,715,346	S$18,658,793	S$18,550,906	S$21,598,967	S$75,524,012
	FY2025	S$16,241,899	S$16,294,582	S$15,958,711	S$16,715,483	S$65,210,675
	% growth	2.9%	14.5%	16.2%	29.2%	15.8%

Group revenue for the three months ended 30 June 2026 ("4QFY2026") increased 29.2% year-on-year ("yoy") to S$21.6 million from S$16.7 million for 4QFY2025. On a quarter-on-quarter ("qoq") basis, Group revenue increased by 16.4% from S$18.6 million in 3QFY2026.

For the financial year ended 30 June 2026 ("FY2026"), Group revenue grew 15.8% yoy to S$75.5 million (FY2025: S$65.2 million).

Revenue by segment

Segment	Group									
	4QFY2026		4QFY2025		% change	FY2026		FY2025		% change
	S$	%	S$	%		S$	%	S$	%	
Consumable tools	**17,376,963**	**80.5%**	13,057,879	78.1%	33.1%	**60,397,896**	**80.0%**	50,425,069	77.3%	19.8%
Wafer Fabrication Equipment Parts	**4,222,004**	**19.5%**	3,657,604	21.9%	15.4%	**15,126,116**	**20.0%**	14,785,606	22.7%	2.3%
Total	**21,598,967**	**100.0%**	16,715,483	100.0%	29.2%	**75,524,012**	**100.0%**	65,210,675	100.0%	15.8%

For 4QFY2026, sales from the consumable tools segment increased 33.1% yoy to S$17.4 million. On a qoq basis, sales increased by 20.7% from S$14.4 million for 3QFY2026 driven by stronger customer demand.

Wafer Fabrication Equipment ("WFE") sales grew 15.4% yoy and 1.7% qoq to S$4.2 million for 4QFY2026, supported by higher bookings and continued recovery from material delays and shortages during 1QFY2026. The WFE segment primarily serves customers in the USA and Singapore.

For FY2026, consumable tools sales grew 19.8% yoy to S$60.4 million, while the WFE segment sales grew 2.3% yoy to S$15.1 million.

Consumable tools remained the main business segment, accounting for 80.5% of revenue for 4QFY2026 and 80.0% for FY2026.

By geographical segments, China remained the Group's largest market, contributing 34.2% to Group revenue for FY2026. Sales in China rose 26.6% yoy to S$25.8 million for FY2026.

Sales from the USA grew 10.0% yoy to S$16.0 million for FY2026, representing 21.2% of Group revenue.

In Malaysia, sales grew 15.1% yoy to S$14.0 million for FY2026, representing 18.5% of Group revenue, while sales in Singapore increased 4.6% yoy to S$6.0 million, accounting for 7.9% of Group revenue.

Sales in the Philippines rose 29.6% yoy to S$4.1 million for FY2026, while sales in Taiwan rose 4.5% to S$4.1 million for FY2026.

Gross Profit (GP) Margin

Group GP Margin		1Q	2Q	3Q	4Q	Full Year
	FY2026	**51.5%**	**51.1%**	**51.6%**	**52.0%**	**51.6%**
	FY2025	**50.7%**	**47.5%**	**50.5%**	**49.0%**	**49.4%**

Gross profit for 4QFY2026 grew 36.9% yoy to S$11.2 million. Gross profit margin improved to a 17-quarter high of 52.0% for 4QFY2026 compared to 49.0% for 4QFY2025. Gross profit margin for FY2026 rose to 51.6% from 49.4% in the prior corresponding period. Margin expansion was driven by operating leverage, stronger customer engagement, continued development of new products, and enhanced manufacturing processes for existing products.

Other income, Distribution Expenses, Administrative Expenses, Other Operating Expenses and Net Finance Expense

Other income, Distribution Expenses, Administrative Expenses, Other Operating Expenses and Net Finance Expense		1Q	2Q	3Q	4Q	Full Year
	FY2026 % of sales	**S$4,190,746 25.1%**	**S$4,438,449 23.8%**	**S$4,426,541 23.9%**	**S$4,328,774 20.0%**	**S$17,384,510 23.0%**
	FY2025 % of sales	**S$4,080,841 25.1%**	**S$3,836,686 23.5%**	**S$3,928,044 24.6%**	**S$4,020,162 24.1%**	**S$15,865,733 24.3%**

Other income increased by 90.2% yoy to S$147k for 4QFY2026 (4QFY2025: S$77k) and 13.7% yoy to S$371k for FY2026 (FY2025: S$327k) mainly due to higher scrap sales.

Distribution expenses increased by 33.9% yoy to S$921k for 4QFY2026 (4QFY2025: S$688k) and 15.1% yoy to S$3.5 million for FY2026 (FY2025: S$3.0 million) primarily attributable to higher sales incentives programme payouts and more engagement with customers.

Administrative expenses increased by 1.1% yoy to S$2.4 million for 4QFY2026 (4QFY2025: S$2.4 million) and 7.1% yoy to S$10.2 million for FY2026 (FY2025: S$9.5 million). Excluding a one-off reversal of prior years' bonus accruals of approximately S$0.4 million, administrative expenses would have increased by 19.4% yoy for 4QFY2026, primarily due to increased bonus payments associated with improved performance, software subscriptions and increased spending to strengthen IT systems and cybersecurity.

Other operating expenses increased by 21.9% yoy to S$1.1 million for 4QFY2026 (4QFY2025: S$0.9 million) and 12.0% yoy to S$3.9 million for FY2026, (FY2025: S$3.4 million) due to higher headcount, and additional purchases of engineering fixtures and overseas customers visits.

Net finance expense decreased by 58.3% yoy to S$54k for 4QFY2026 (4QFY2025: S$128k) due to lower foreign exchange loss and increased by 9.4% yoy to S$234k for FY2026 (FY2025: S$214k), due to higher interest expense on lease liabilities and lower interest income from lower interest rates, offset by lower foreign exchange loss.

In aggregate, the Group's administrative, distribution and other operating expenses (net of other income) as a percentage of revenue, lowered to 23.0% for FY2026 as compared to 24.3% for FY2025. The Group remains focused on disciplined cost management as a foundation for sustainable growth.

Profit before Tax and Net Profit

		1Q	2Q	3Q	4Q	Full Year
Net Profit after tax	**FY2026**	**S$3,159,588**	**S$3,697,585**	**S$3,781,990**	**S$5,269,713**	**S$15,908,876**
	FY2025	**S$3,076,977**	**S$2,954,368**	**S$3,183,572**	**S$3,180,551**	**S$12,395,468**
	% growth	**2.7%**	**25.2%**	**18.8%**	**65.7%**	**28.3%**

Group profit before tax increased 65.1% yoy to S$6.9 million for 4QFY2026 from S$4.2 million for 4QFY2025.

Income tax expense rose 63.3% yoy to S$1.6 million for 4QFY2026, from S$1.0 million for 4QFY2025. This increase was mainly due to improved profitability, as well as withholding tax incurred on dividends remitted from subsidiaries. The effective tax rate decreased to 23.6% for 4QFY2026, compared to 23.8% in the prior year.

After deducting income tax expenses, net profit increased 65.7% yoy to S$5.3 million for 4QFY2026, from S$3.2 million for 4QFY2025. Net profit margin stood at 24.4% for 4QFY2026 as compared to 19.0% for 4QFY2025. Group earnings per share increased 65.5% yoy to 3.79 cents for 4QFY2026.

Dividend Payment

The Group has a formal dividend policy to distribute not less than 40% of its after-tax annual earnings, after considering financial performance, projected cash flow, capital requirements for business growth, and economic or other conditions.

In line with this policy, the Board of Directors is recommending a final dividend of 3.0 cents per share (one tier tax-exempt) for 2HFY2026 (2HFY2025: 3.0 cents per share). The dividend, amounting to S$4.2 million, if approved by shareholders at the Annual General Meeting to be held on 26 October 2026, will be paid on 17 November 2026.

Together with the interim dividend of 3.0 cents per share (one tier tax-exempt) paid on 19 February 2026, the Group's total dividend for FY2026 would be 6.0 cents per share (one tier tax-exempt). The total payout for FY2026 will amount to S$8.3 million, representing a dividend payout ratio of 52.4% for FY2026.

Other comprehensive income

Foreign currency translation differences from foreign operations resulted in a gain of S$232k for 4QFY2026 (4QFY2025: loss of S$1.0 million). Appreciation of the Chinese yuan and US dollar against the Singapore dollar in 4QFY2026 by 2.0% and 0.4% respectively, compared to the corresponding period in which these currencies depreciated against the Singapore dollar by 5.0% and 4.8% respectively.

Foreign currency translation differences from foreign operations resulted in a gain of S$1.3 million for FY2026 (FY2025: loss of S$0.9 million). The variance was primarily attributable to the appreciation of the Malaysian ringgit, US dollar and Chinese yuan against the Singapore dollar in FY2026 by 5.1%, 1.6% and 6.8% respectively, compared to the corresponding period in which Malaysian ringgit appreciated against the Singapore dollar by 5.1% while Chinese yuan and US dollar depreciated against the Singapore dollar by 6.5% and 6.1% respectively.

Balance Sheet

The Group maintains a strong balance sheet. As at 30 June 2026, it had a balance sheet with total assets of S$73.8 million, shareholders' equity of S$57.4 million, cash and cash equivalents of S$30.1 million and no bank borrowings.

Long Term Assets

As at 30 June 2026, non-current assets increased to S$21.7 million as compared to S$21.2 million as at 30 June 2025.

Trade Receivables

		As at end of 1Q	As at end of 1H	As at end of 3Q	As at end of 2H
Trade Receivables	FY2026	S$12,274,636	S$13,187,736	S$14,138,427	S$16,182,547
	≥ 90 days	0.2%	0.09%	0.2%	0.03%
	Write-off	–	S$2,698	–	–
	FY2025	S$11,308,062	S$10,948,413	S$11,313,828	S$12,454,636
	≥ 90 days	0.1%	0.04%	0.1%	0.01%
	Write-off	–	–	–	–

Trade receivables as at 30 June 2026 increased to S$16.2 million from S$12.5 million as at 30 June 2025, in line with higher revenue. Of this, S$5k was outstanding for 90 days or more (30 June 2025: S$2k). Bad debts written off amounts to S$3k for FY2026 (FY2025: Nil). The Group closely monitors receivables to ensure timely collections.

Trade & Other Payables

As at 30 June 2026, trade payables totalled S$1.5 million (30 June 2025: S$0.8 million) with minimal amount outstanding for 30 days or more.

Non-trade payables and accrued expenses increased to S$2.5 million and S$5.1 million as at 30 June 2026 (30 June 2025: S$0.6 million and S$4.3 million).

Long term liabilities

As at 30 June 2026, the deferred tax liabilities was S$1.6 million compared to S$1.4 million as at 30 June 2025.

Inventory

The Group manages inventory to avoid over-stocking and minimise write-offs. As at 30 June 2026, inventory stood at S$4.9 million (30 June 2025: S$3.1 million), representing 6.5% of sales for FY2026 (30 June 2025: 4.8%). The increase was mainly due to higher material costs and longer lead times, which led the Group to build up inventory to support the fulfilment of confirmed backlog orders. Inventory write-offs for FY2026 totalled S$73k, compared to S$166k for FY2025.

Capital Expenditure

		1Q	2Q	3Q	4Q	Full Year
Capital Expenditure	FY2026	S$345,972	S$453,194	S$463,135	S$2,496,880	S$3,759,181
	% of sales					5.0%
	FY2025	S$609,773	S$167,959	S$212,065	S$232,912	S$1,222,709
	% of sales					1.9%

Group capital expenditure for FY2026 amounted to S$3.8 million, comprising S$483k for new hardware and software, S$3.0 million for plant and equipment and S$285k for building improvement.

Cash Flow Analysis

The Group generated net cash from operations of S$18.9 million for FY2026 (FY2025: S$18.3 million). After deducting net cash used for investing activities of S$1.9 million and net cash used in financing activities of S$10.6 million, the Group reported FY2026 cash and bank balances of S$30.1 million. Of this, S$159k represented pledged deposits.

F3. Where a forecast, or a prospect statement, has been previously disclosed to shareholders, any variance between it and the actual results.

No forecast or prospect statement had been issued for the current financial reporting period. There is no material variance from the Group's previous financial period commentary under Section F4.

F4. 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.

Sector performance and outlook

The global semiconductor industry recorded strong sales growth for 4QFY2026 amid strong AI, computing, and memory demand. According to the Semiconductor Industry Association ("SIA"), global sales increased 134.2% yoy to US$151.9 billion in June 2026, reaching an all-time high. The World Semiconductor Trade Statistics ("WSTS") expects global sales to grow 108.1% yoy to almost US$1.7 trillion* in 2026.

In line with this trend and the Company's *Five-Star Factory Initiative*, the Group's revenue was up 29.2% yoy to S$21.6 million, gross profit up 36.9% to S$11.2 million, and profit before tax up 65.1% to S$6.9 million for 4QFY2026. This growth contributed to the Group's strongest financial year performance since FY2022, as revenue for FY2026 rose 15.8% yoy to S$75.5 million, gross profit rose 20.8% to S$38.9 million, and profit before tax rose 31.8% to S$21.6 million.

Entering FY2027, the Group continues to see strong demand across its key markets and remains optimistic about the industry's prospects. It is also closely monitoring the Middle East conflict and its implications for global macroeconomic conditions, supply chains, cost of materials, and customer demand. Notwithstanding these factors, the Group remains focused on enabling customer success with improved lead times and on-time delivery. The Group also believes that strategic investment through the industry cycle is key to enhancing its long-term competitive position.

**Note: Group revenue may not directly correlate with industry growth projections because the Group's products are used in the equipment and processes to manufacture semiconductors.*

Business outlook and advancing the mid-term strategy with the Five-Star Factory initiative

From nano-level wafer fabrication to advanced packaging, semiconductor processing is increasingly complex. To support this trend, the Group's customers need suppliers that are capable of not only greater accuracy and repeatability, but also the ability to meet cleanliness, trace-metals, process measurement and a host of other stringent requirements. At the same time, geopolitical issues are driving the chip industry to build more localised supply chains that include suppliers with identical capabilities in multiple locations. The Group believes there may only be a handful of suppliers capable of meeting these emerging and challenging requirements.

To that end, the Group's goal is to become a *Next-Generation Supplier* where it is trusted globally for fast, flawless and scalable precision-machining, and valued for its technical contributions to the industry and commitment to people and process excellence.

Entering FY2027, the Group has launched a 5-year mid-term growth strategy to achieve this goal.

The Group targets to:

- Double revenue from FY2026 to ⩾S$150 million
- Maintain gross profit margin of >50%
- Limit overhead costs to <20% of revenue

This will be achieved through focused execution on three priority areas, namely:

- <u>Strengthening customer support with expanded operations and localised capabilities</u>: The Group will strengthen its local presence across key semiconductor markets to provide faster, more effective customer support. This includes expanding operations in China and Malaysia where customers and the industry continue to grow, and expanding physical presence in Taiwan to provide stronger local support.

- <u>Next generation processing</u>: The Group will invest in next-generation equipment and processes to enhance its capabilities in process-critical applications.

- Smart and secure manufacturing: The Group will increase data-driven decision making to improve operational effectiveness and support long-term innovation, and develop ISO 27001-aligned cybersecurity capabilities to strengthen its position as a trusted supplier of choice.

The strategy is supported by the Group's *Five-Star Factory* initiative, which builds excellence in areas fundamental to business performance. These include:

- Customer Engagement and Support: With five factories around the world, the Group's aim is to provide customers with fast, effective and local support.

- High Performance Teams: The Group recognises that attracting, developing and retaining talent is critical to business success. At the Annual General Meeting in October 2025, shareholders approved the adoption of a Performance Share Plan, designed to reward high-performing employees with shares and reinforce the Company's ownership culture. The Group completed share buyback of 188.7k shares for S$587k for 4QFY2026 and in total 215k shares for S$637k for FY2026 to reward key employees as part of its Performance Share Plan. The Group remains committed to investing in people as a driver of sustainable growth.

- Workplace Efficiency and Safety: The Group continues to work with each factory to improve the way workplaces are organised, become more productive, and remain clean, safe and environmentally responsible. Based on a comprehensive internal audit, all factories achieved a 5-star rating in the Group's Five-Star 8S programme for 4QFY2026.

- Finance and IT Excellence: Strong financial discipline, transparency, and effective governance (a focus on both compliance and results) create long-term business excellence. Digital, cybersecure processes ensure high-quality data and empower employees to make timely, reliable, data-driven decisions. During FY2026, the Group continued its cybersecurity initiative which includes cloud migration and enhanced security protocols to proactively align with evolving customer and regulatory expectations.

- Operational Excellence: Fast, flawless and cost-effective manufacturing comes from robust processes, data-based decision making and a focus on operational excellence. During 4QFY2026, the Group continued efforts to improve planning, streamline manufacturing and minimise inventory. As at 30 June 2026, inventory totalled S$4.9 million (30 June 2025: S$3.1 million) representing 6.5% of sales (30 June 2025: 4.8%). Inventory written off for 4QFY2026 totalled S$20k, compared to S$27k for 4QFY2025.

- Innovation Excellence: Beyond enhancing day-to-day operations, the Group continues to promote fresh thinking, ingenuity and the adoption of new technologies to drive product and process improvements. The Group's R&D team continues to develop new elastomers for advanced packaging applications. For WFE, the Group completed a year-long project to evaluate and purchase a new machine designed to improve machining quality and efficiency, with the first installation scheduled at its US plant in 1QFY2027. In addition, the Group will continue implementing its physics-based programming technology that can improve material removal rates by 10-30% on long-cycle build-to-print and WFE parts.

Practicing financial discipline and strong corporate governance

Success in business is a result of building excellence over the long term and practicing good governance. The Group views governance not as a compliance exercise, but as a framework that aligns its people, from the boardroom to the shop floor, around a shared purpose: creating and protecting value for all its stakeholders. At Micro-Mechanics, maximising profit or short-term shareholder returns is not the primary objective. By prioritising customers and caring deeply for employees, the Group believes strong and sustainable financial performance will follow as a natural outcome. In August 2026, the Group placed 32nd out of 452 companies in the 2026 Singapore Governance and Transparency Index (SGTI).

The strategy is further supported by the Group's efforts to manage capital responsibly and purposefully. As at 30 June 2026, the Group's balance sheet included cash and bank balances of S$30.1 million and no bank borrowings. This strong net cash position allows the Group to pay consistent dividends, consider share buybacks, and fund capital investments.

In addition, the Group seeks to allocate capital strategically to growth areas, including product development for Advanced Packaging and equipment for WFE manufacturing. During FY2026, the Group invested S$3.8 million in new hardware and software, plant machinery, and factory renovation. The Group expects to increase growth investments to S$12.0 million for FY2027 to effectively execute against the mid-term growth strategy. This will primarily support the expansion of its manufacturing footprint and investment in next-generation equipment and process capabilities.

For FY2026, the Board has recommended a final dividend of 3.0 cents per share totalling S$4.2 million. Excluding share price appreciation, the Group's total dividend distribution since its Initial Public Offering in 2003 translates into a return of over 700% for shareholders who invested at this time.

F5. Dividend Information

(a) Current Financial Period Reported on

Any dividend recommended for the current financial period reported on?

Yes.

Name of Dividend	**Final**
Dividend Type	Cash
Dividend amount per share (cent)	3 cents per ordinary share
Dividend Tax rate	0% (one tier tax-exempt)

(b) Corresponding Period of the Immediate Preceding Financial Year

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

Yes.

Name of Dividend	**Final**
Dividend Type	Cash
Dividend amount per share (cent)	3 cents per ordinary share
Dividend Tax rate	0% (one tier tax-exempt)

(c) The date dividend is payable

Payment of the dividend, if approved by the members at the Thirtieth Annual General Meeting to be held on 26 October 2026, will be paid on 17 November 2026.

(d) Record date for dividend payment

Notice is hereby given that the Share Transfer Books and Register of Members of Micro-Mechanics (Holdings) Ltd. (the "Company") will be closed for the preparation of dividend warrants.

Duly completed registrable transfers received by the Company's Share Registrar, B.A.C. S. Private Limited, 77 Robinson Road, #06-03 Robinson 77, Singapore 068896 up to 5:00 p.m. on 6 November 2026 will be registered to determine shareholders' entitlements to the said dividend.

Members whose Securities Accounts with the Central Depository (Pte) Limited are credited with shares at 5:00 p.m. on 6 November 2026 will be entitled to the proposed dividend.

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

Not applicable.

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

Total Annual Dividend

	Latest Full Year (FY2026)	Previous Full Year (FY2025)
	S$	S$
Ordinary	8,334,411	8,341,910
Preference	-	-
Total:	8,334,411	8,341,910

Note: The total annual dividend comprises the interim dividend of S$4,170,955 paid on 19 February 2026 and the proposed final dividend of S$4,163,456.

F6. Interested person transactions

The Group does not have a general mandate from shareholders for interested person transactions pursuant to Rule 920 of the Listing Manual of the Singapore Exchange Securities Trading Limited.

For the financial year ended 30 June 2026, the Group has made rental payment of US$627,300 (30 June 2025: US$561,372) and electrical services payment of US$210,000 (30 June 2025: US$210,000) to Sarcadia LLC, a controlling shareholder of the Company and a family company set up by Mr. Christopher Reid Borch, the Executive Chairman of the Company.

Except for the above, there was no other interested person transaction relating to any director, controlling shareholders and their associates as defined in Chapter 9 of the Listing Manual.

F7. Confirmation that the issuer has procured undertakings from all its directors and executive officers (in the format set out in Appendix 7.7) under Rule 720(1).

The Company hereby confirms that it has procured undertakings from all its directors and executive officers under Rule 720(1) of the Listing Manual.

F8. Disclosure of person occupying a managerial position who are related to a director, CEO or substantial shareholder

Pursuant to Rule 704(13) of the Listing Manual of the Singapore Exchange Securities Trading Limited, we confirm that none of the persons occupying managerial positions in Micro-Mechanics (Holdings) Ltd. (the "Company") or any of its principal subsidiaries is a relative of a director or chief executive officer or substantial shareholder of the Company.

F9. Negative confirmation pursuant to Rule 705(5).

Not applicable.

BY ORDER OF THE BOARD

Wendy Tan Wei Lee
Company Secretary
26 August 2026