



UMS INTEGRATION LIMITED

Company Registration No. 200100340R

UMS Integration Limited and its subsidiaries

Unaudited Condensed Interim Financial Statements
For the Three Months and Full Year Ended 31 December 2025

UMS INTEGRATION LIMITED AND ITS SUBSIDIARIES

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UMS INTEGRATION LIMITED AND ITS SUBSIDIARIES

Condensed interim consolidated income statement For the three months and full year ended 31 December 2025

	Group					
	4Q			12 Months Ended		
	31-Dec-25 S\$'000	31-Dec-24 S\$'000	Change %	31-Dec-25 S\$'000	31-Dec-24 S\$'000	Change %
Revenue (Note 4.1)	66,810	67,230	-1%	251,063	242,115	4%
Changes in inventories	(365)	(3,733)	-90%	42,786	(1,589)	N.M
Raw material purchases and subcontractor charges	(33,319)	(32,152)	4%	(157,432)	(116,928)	35%
Employee benefits expense	(7,599)	(9,390)	-19%	(34,181)	(35,797)	-5%
Depreciation expense	(6,484)	(5,636)	15%	(24,917)	(19,799)	26%
Amortisation of intangible asset	(75)	(75)	0%	(300)	(300)	0%
Other expenses (Note 6.2)	(6,366)	(6,687)	-5%	(24,875)	(25,105)	-1%
Other credits/(charges) (Note 6.3)	1,041	2,936	-65%	(2,372)	2,645	N.M
Finance income (Note 6.1)	64	364	-82%	962	2,208	-56%
Finance expense (Note 6.1)	(116)	(150)	-23%	(480)	(679)	-29%
Profit before income tax	13,591	12,707	7%	50,254	46,771	7%
Income tax expense (Note 7)	(1,950)	(895)	118%	(6,637)	(5,195)	28%
Net profit for the year	11,641	11,812	-1%	43,617	41,576	5%
Profit attributable to:						
Owners of the parent	11,052	11,098	0%	41,596	40,607	2%
Non-controlling interests	589	714	-18%	2,021	969	109%
	11,641	11,812	-1%	43,617	41,576	5%
Earnings per share attributable to owners of the Company (cents per share)						
Basic	1.56	1.56		5.85	5.74	
Diluted	1.56	1.56		5.85	5.74	

N.M - Not meaningful

UMS INTEGRATION LIMITED AND ITS SUBSIDIARIES

Condensed interim statement of comprehensive income As at 31 December 2025

	Group					
	4Q			12 Months Ended		
	31-Dec-25 S\$'000	31-Dec-24 S\$'000	Change %	31-Dec-25 S\$'000	31-Dec-24 S\$'000	Change %
Net profit for the year	11,641	11,812	-1%	43,617	41,576	5%
Other comprehensive income, net of income tax						
<i>Items that may be classified subsequently to profit and loss:</i>						
Exchange differences on translation of foreign operations	3,938	1,363	189%	4,502	8,036	-44%
Total comprehensive income for the year	15,579	13,175	18%	48,119	49,612	-3%
Total comprehensive income attributable to:						
Equity holders of the Company	14,938	12,572	19%	45,972	48,724	-6%
Non- controlling interests	641	603	6%	2,147	888	142%
	15,579	13,175	18%	48,119	49,612	-3%

UMS INTEGRATION LIMITED AND ITS SUBSIDIARIES

Condensed interim statement of financial position As at 31 December 2025

	Group		Company	
	31-Dec-2025 S\$'000	31-Dec-2024 S\$'000	31-Dec-2025 S\$'000	31-Dec-2024 S\$'000
ASSETS				
Current Assets				
Cash and bank balances	43,063	79,928	458	942
Trade receivables and other current assets	42,812	56,724	47,840	53,701
Loan to subsidiaries	-	-	1,228	7,930
Inventories	151,957	109,171	-	-
Total Current Assets	237,832	245,823	49,526	62,573
Non-Current Assets				
Investment in subsidiaries	-	-	270,724	270,724
Property, plant and equipment (Note 12)	194,370	165,986	-	-
Right-of-use assets	8,832	9,345	-	-
Intangible assets (Note 11)	87,351	87,651	-	-
Loan to a subsidiary	-	-	10,284	9,882
Deferred tax assets	159	162	-	-
Total Non-Current Assets	290,712	263,144	281,008	280,606
Total Assets	528,544	508,967	330,534	343,179
LIABILITIES AND EQUITY				
Current Liabilities				
Bank borrowings (Note 14)	-	754	-	-
Trade and other payables	47,044	39,600	10,081	109,970
Lease liabilities	1,831	652	-	-
Income tax payable	4,586	4,475	219	253
Total Current Liabilities	53,461	45,481	10,300	110,223
Non-Current Liabilities				
Lease liabilities	7,740	9,296	-	-
Deferred tax liabilities	10,432	9,866	-	-
Long-term provision*	405	405	-	-
Total Non-Current Liabilities	18,577	19,567	-	-
Total Liabilities	72,038	65,048	10,300	110,223
Capital and Reserves				
Share Capital (Note 15)	186,541	186,541	186,541	186,541
Treasury shares (Note 15.1)	(145)	(145)	-	-
Reserves	(8,978)	(13,354)	-	-
Retained earnings	251,268	245,204	133,693	46,415
	428,686	418,246	320,234	232,956
Non-controlling interest	27,820	25,673	-	-
Total Equity	456,506	443,919	320,234	232,956
Total Liabilities and Equity	528,544	508,967	330,534	343,179

* Provision for reinstatement of leased premises.

UMS INTEGRATION LIMITED AND ITS SUBSIDIARIES

Condensed interim statements of changes in equity
For the three months and full year ended 31 December 2025

	Attributable to owners of the Company						
	Share Capital S\$'000	Treasury Shares S\$'000	Reserves S\$'000	Retained Earnings S\$'000	Total S\$'000	Non-controlling Interests S\$'000	Total S\$'000
Group							
Balance at 1 January 2025	186,541	(145)	(13,354)	245,204	418,246	25,673	443,919
Changes in equity for first quarter							
Net profit for the period	-	-	-	9,827	9,827	320	10,147
Other comprehensive (loss)/income for the period- Exchange differences on translation of foreign operations	-	-	(884)	-	(884)	7	(877)
Total comprehensive (loss)/income for the quarter	-	-	(884)	9,827	8,943	327	9,270
Balance at 31 March 2025	186,541	(145)	(14,238)	255,031	427,189	26,000	453,189
Changes in equity for second quarter							
Net profit for the period	-	-	-	10,260	10,260	194	10,454
Other comprehensive (loss)/income for the period - Exchange differences on translation of foreign operations	-	-	(356)	-	(356)	63	(293)
Total comprehensive (loss)/income for the quarter	-	-	(356)	10,260	9,904	257	10,161
Dividend paid	-	-	-	(14,211)	(14,211)	-	(14,211)
As at 30 June 2025	186,541	(145)	(14,594)	251,080	422,882	26,257	449,139
Changes in equity for third quarter							
Net profit for the period	-	-	-	10,457	10,457	918	11,375
Other comprehensive income for the period - Exchange differences on translation of foreign operations	-	-	1,730	-	1,730	4	1,734
Total comprehensive income for the quarter	-	-	1,730	10,457	12,187	922	13,109
Dividend paid	-	-	-	(7,105)	(7,105)	-	(7,105)
As at 30 September 2025	186,541	(145)	(12,864)	254,432	427,964	27,179	455,143
Changes in equity for fourth quarter							
Net profit for the period	-	-	-	11,052	11,052	589	11,641
Other comprehensive income for the period - Exchange differences on translation of foreign operations	-	-	3,886	-	3,886	52	3,938
Total comprehensive income for the quarter	-	-	3,886	11,052	14,938	641	15,579
Dividend paid	-	-	-	(14,216)	(14,216)	-	(14,216)
As at 31 December 2025	186,541	(145)	(8,978)	251,268	428,686	27,820	456,506

UMS INTEGRATION LIMITED AND ITS SUBSIDIARIES

**Condensed interim statements of changes in equity
For the three months and full year ended 31 December 2025**

	Attributable to owners of the Company						
	Share Capital S\$'000	Treasury Shares S\$'000	Reserves S\$'000	Retained Earnings S\$'000	Total S\$'000	Non- controlling Interests S\$'000	Total S\$'000
Group							
Balance at 1 January 2024	136,623	(145)	(21,471)	244,830	359,837	27,089	386,926
Changes in equity for first quarter							
Net profit for the period	-	-	-	9,802	9,802	228	10,030
Other comprehensive income/(loss) for the period- Exchange differences on translation of foreign operations	-	-	38	-	38	(191)	(153)
Total comprehensive income for the quarter	-	-	38	9,802	9,840	37	9,877
Consideration paid for acquisition of non-controlling interests	-	-	-	(289)	(289)	(375)	(664)
Issue of ordinary shares	51,600	-	-	-	51,600	-	51,600
Share issue costs	(1,682)	-	-	-	(1,682)	-	(1,682)
Balance at 31 March 2024	<u>186,541</u>	<u>(145)</u>	<u>(21,433)</u>	<u>254,343</u>	<u>419,306</u>	<u>26,751</u>	<u>446,057</u>
Changes in equity for second quarter							
Net profit for the period	-	-	-	9,318	9,318	139	9,457
Other comprehensive income for the period - Exchange differences on translation of foreign operations	-	-	451	-	451	23	474
Total comprehensive income for the quarter	-	-	451	9,318	9,769	162	9,931
Consideration paid for acquisition of non-controlling interests	-	-	-	(1,575)	(1,575)	(1,929)	(3,504)
Dividend paid	-	-	-	(15,632)	(15,632)	-	(15,632)
As at 30 June 2024	<u>186,541</u>	<u>(145)</u>	<u>(20,982)</u>	<u>246,454</u>	<u>411,868</u>	<u>24,984</u>	<u>436,852</u>
Changes in equity for third quarter							
Net profit/(loss) for the period	-	-	-	10,389	10,389	(112)	10,277
Other comprehensive income for the period- Exchange differences on translation of foreign operations	-	-	6,154	-	6,154	198	6,352
Total comprehensive income for the quarter	-	-	6,154	10,389	16,543	86	16,629
Dividend paid	-	-	-	(8,526)	(8,526)	-	(8,526)
As at 30 September 2024	<u>186,541</u>	<u>(145)</u>	<u>(14,828)</u>	<u>248,317</u>	<u>419,885</u>	<u>25,070</u>	<u>444,955</u>
Changes in equity for fourth quarter							
Net profit for the period	-	-	-	11,098	11,098	714	11,812
Other comprehensive income/(loss) for the period - Exchange differences on translation of foreign operations	-	-	1,474	-	1,474	(111)	1,363
Total comprehensive income for the quarter	-	-	1,474	11,098	12,572	603	13,175
Dividend paid	-	-	-	(14,211)	(14,211)	-	(14,211)
As at 31 December 2024	<u>186,541</u>	<u>(145)</u>	<u>(13,354)</u>	<u>245,204</u>	<u>418,246</u>	<u>25,673</u>	<u>443,919</u>

UMS INTEGRATION LIMITED AND ITS SUBSIDIARIES

**Condensed interim statements of changes in equity
For the three months and full year ended 31 December 2025**

	Attributable to owners of the Company			
	Share Capital S\$'000	Treasury Shares S\$'000	Retained Earnings S\$'000	Total S\$'000
Company				
Balance at 1 January 2025	186,541	-	46,415	232,956
Changes in equity for first quarter				
Net profit for the period	-	-	85,093	85,093
Total comprehensive income for the quarter	-	-	85,093	85,093
Balance at 31 March 2025	186,541	-	131,508	318,049
Changes in equity for second quarter				
Net profit for the period	-	-	7,073	7,073
Total comprehensive income for the quarter	-	-	7,073	7,073
Dividend paid	-	-	(14,211)	(14,211)
As at 30 June 2025	186,541	-	124,370	310,911
Changes in equity for third quarter				
Net profit for the period	-	-	10,836	10,836
Total comprehensive income for the quarter	-	-	10,836	10,836
Dividend paid	-	-	(7,105)	(7,105)
As at 30 September 2025	186,541	-	128,101	314,642
Changes in equity for fourth quarter				
Net profit for the period	-	-	19,808	19,808
Total comprehensive loss for the quarter	-	-	19,808	19,808
Dividend paid	-	-	(14,216)	(14,216)
As at 31 December 2025	186,541	-	133,693	320,234

UMS INTEGRATION LIMITED AND ITS SUBSIDIARIES

**Condensed interim statements of changes in equity
For the three months and full year ended 31 December 2025**

	Attributable to owners of the Company		
	Share Capital S\$'000	Retained Earnings S\$'000	Total S\$'000
Company			
Balance at 1 January 2024	136,623	70,124	206,747
Changes in equity for first quarter			
Net loss for the period	-	(617)	(617)
Total comprehensive loss for the quarter	-	(617)	(617)
Issue of ordinary shares	51,600	-	51,600
Share issue costs	(1,682)	-	(1,682)
Balance at 31 March 2024	186,541	69,507	256,048
Changes in equity for second quarter			
Net profit for the period	-	7,615	7,615
Total comprehensive income for the quarter	-	7,615	7,615
Dividend paid	-	(15,632)	(15,632)
As at 30 June 2024	186,541	61,490	248,031
Changes in equity for third quarter			
Net loss for the period	-	(1,821)	(1,821)
Total comprehensive loss for the quarter	-	(1,821)	(1,821)
Dividend paid	-	(8,526)	(8,526)
As at 30 September 2024	186,541	51,143	237,684
Changes in equity for fourth quarter			
Net profit for the period	-	9,483	9,483
Total comprehensive income for the quarter	-	9,483	9,483
Dividend paid	-	(14,211)	(14,211)
As at 31 December 2024	186,541	46,415	232,956

UMS INTEGRATION LIMITED AND ITS SUBSIDIARIES

**Condensed interim consolidated cash flow statement
For the three months and full year ended 31 December 2025**

	Group			
	4Q		12 Months Ended	
	31-Dec-25 S\$'000	31-Dec-24 S\$'000	31-Dec-25 S\$'000	31-Dec-24 S\$'000
Cash flows from operating activities				
Profit before income tax	13,591	12,707	50,254	46,771
Adjustments for:				
Depreciation expense	6,484	5,636	24,917	19,799
Amortisation of intangible assets	75	75	300	300
Property, plant and equipment written off	5	31	35	32
Reversal of non-trade debts	-	-	-	(7)
Allowance for non-trade debts	-	1	-	8
Allowance for inventories obsolescence	498	814	1,752	1,684
Inventories written off	1,164	-	1,164	-
Loss/(gain) on disposal of property, plant and equipment	6	(342)	(967)	(220)
Interest income	(64)	(364)	(962)	(2,208)
Interest expense	116	150	480	679
Gain on disposal of financial assets through profit and loss	-	(40)	-	(726)
Unrealised foreign exchange gain	(2,311)	(297)	(1,222)	(1,193)
Operating cash flows before working capital changes	19,564	18,371	75,751	64,919
Changes in working capital:				
Trade receivables and other current assets	6,543	3,242	7,667	9,834
Inventories	(1,295)	2,919	(45,700)	(95)
Trade and other payables	(1,634)	1,318	7,161	(11,173)
Cash generated from operations	23,178	25,850	44,879	63,485
Income tax paid	(440)	(873)	(5,217)	(8,238)
Net cash generated from operating activities	22,738	24,977	39,662	55,247

UMS INTEGRATION LIMITED AND ITS SUBSIDIARIES

**Condensed interim consolidated cash flow statement
For the three months and full year ended 31 December 2025**

	Group			
	4Q		12 Months Ended	
	31-Dec-25 S\$'000	31-Dec-24 S\$'000	31-Dec-25 S\$'000	31-Dec-24 S\$'000
Cash flows from investing activities				
Proceeds from disposal of property, plant and equipment	3	498	1,072	1,124
Purchase of property, plant and equipment (Note A)	(3,195)	(9,646)	(38,620)	(33,434)
Proceeds from disposal of financial assets through profit and loss	-	1,312	-	1,312
Improvement to investment property	-	-	-	(25)
Interest received	64	364	962	2,208
Net cash used in investing activities	(3,128)	(7,472)	(36,586)	(28,815)
Cash flows from financing activities				
Repayment of bank borrowings	-	(321)	(754)	(21,787)
Interest paid	-	-	(6)	(180)
	-	(321)	(760)	(21,967)
Repayment of lease liabilities	(171)	(456)	(670)	(1,118)
Interest paid	(116)	(150)	(474)	(499)
	(287)	(606)	(1,144)	(1,617)
Consideration paid for acquisition of non-controlling interests	-	-	-	(4,168)
Dividend paid	(14,216)	(14,211)	(35,532)	(38,369)
Proceeds from issues of ordinary shares	-	-	-	51,600
Payment for share issue costs	-	-	-	(1,682)
Net cash used in financing activities	(14,503)	(15,138)	(37,436)	(16,203)
Net increase/(decrease) in cash and cash equivalents	5,107	2,367	(34,360)	10,229
Net effect of exchange rate changes	(252)	3,445	(2,505)	2,241
Cash and cash equivalents at beginning of the period/year	38,208	74,116	79,928	67,458
Cash and cash equivalents at end of the period/year	43,063	79,928	43,063	79,928

The reconciliation of purchase of property, plant and equipment ("PPE") is presented below:

	Group	
	31-Dec-25 S\$'000	31-Dec-24 S\$'000
Note A		
<u>Purchase of property, plant and equipment</u>		
Total additions	48,247	25,853
Add: Movement in downpayment to suppliers of PPE	(9,627)	7,581
Net cash outflow	38,620	33,434

UMS INTEGRATION LIMITED AND ITS SUBSIDIARIES

Notes to the condensed interim consolidated financial statements For the three months and full year ended 31 December 2025

1. Corporate information

UMS Integration Limited (the “Company”) is a public limited company incorporated and domiciled in Singapore, and is listed on the Mainboard of the Singapore Exchange Securities Trading Limited (“SGX-ST”). The controlling shareholder of the Company is Mr Luong Andy.

The principal activity of the Company is investment holding. The principal activities of the Group are:

- (a) Manufacture of precision machining components, assembly and integration of equipment modules for semiconductor equipment manufacturers;
- (b) Precision engineering works for parts used mainly in the aerospace, oil and gas industries, and other general engineering and machinery work; and
- (c) Manufacture of water disinfection systems, trading of non-ferrous metal alloys and cutting tools.

2. Basis of Preparation

The condensed financial statements for the three month and full year ended 31 December 2025 have been prepared in accordance with Singapore Financial Reporting Standards (International) (“SFRS(I)”) 1-34 *Interim Financial Reporting* issued by the Accounting Standards Council Singapore. The condensed financial statements do not include all the information required for a complete set of financial statements. However, selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the Group’s financial position and performance of the Group since the last annual financial statements for the financial year ended 31 December 2024.

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

The financial statements, which are expressed in Singapore Dollar (“S\$”), are rounded to the nearest thousand dollar (S\$’000), except as otherwise indicated.

2.1 New and amended standards adopted by the Group

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

2.2 Use of judgements and estimates

In the application of the Group’s accounting policies, which are described in Note 3 to the consolidated financial statements (“Annual Report 2024”), management is required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

UMS INTEGRATION LIMITED AND ITS SUBSIDIARIES

Notes to the condensed interim consolidated financial statements For the three months and full year ended 31 December 2025

2. Basis of preparation (cont'd)

2.3 Use of judgements and estimates (cont'd)

(a) Key Sources of Estimation Uncertainty

The following are the key assumptions concerning the future, and other key sources of estimation uncertainty at the end of reporting period that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial period.

Useful lives of property, plant and equipment and investment property

The Group determines the estimated useful lives and related depreciation charges for its property, plant and equipment and investment property. This estimate is based on the historical experience of the actual useful lives of property, plant and equipment and investment property of a similar nature and function. It could change significantly as a result of technical innovations and competitor actions. Management will increase the depreciation charge where the useful lives are less than previously estimated, or it will write-off or write-down technically obsolete assets that have been abandoned or sold.

There is no change in the estimated useful lives of property, plant and equipment and investment property during the financial year. The carrying amounts of property, plant and equipment of the Group as at 31 December 2025 amounted to S\$194,370,000 (Dec 2024: S\$165,986,000).

Impairment of goodwill

The Group determines whether goodwill is impaired at least on an annual basis. This requires an estimation of the value in use of the cash-generating unit to which goodwill has been allocated. Estimating the value in use requires the Group to make an estimate of the expected future cash flows from the cash-generating unit and also to choose a suitable discount rate in order to calculate the present value of those cash flows.

Impairment of loan and receivables

The Group measures the loss allowance for trade receivables at an amount equal to lifetime expected credit losses ("ECLs"). The ECLs on trade receivables are estimated using a provision matrix which involves grouping receivables according to historical loss patterns (e.g. customer rating or product or by geographical location) and applying a historic provision rate which is based on days past due for groupings of various customer segments that have similar loss patterns. In devising such a provision matrix, the Group uses its historical credit loss experience with forward-looking information (adjusted as necessary to reflect current conditions and forecast economic conditions) to estimate the lifetime expected credit losses on the trade receivables and contract assets. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

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

UMS INTEGRATION LIMITED AND ITS SUBSIDIARIES

Notes to the condensed interim consolidated financial statements For the three months and full year ended 31 December 2025

2. Basis of preparation (cont'd)

2.3 Use of judgements and estimates (cont'd)

(b) Critical Judgements in applying Accounting Policies

In the process of applying the Group's accounting policies, the application of judgements that are expected to have a significant effect on the amounts recognised in the interim consolidated financial statements are discussed below.

Allowance for inventories obsolescence

Reviews are made periodically by management on inventories for excess inventories, obsolescence and decline in net realisable value below cost. The Group writes down the cost of inventories whenever the net realisable value of inventories becomes lower than cost due to damage, physical deterioration, obsolescence, changes in price levels or other causes. Allowances are recorded against the inventories based on historical obsolescence of slow-moving inventories.

3 Seasonal operations

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

4. Financial Information by Segments

The Group is organised into the following main **business segments**:

- (a) Semiconductor: Manufacture of precision machining components, assembly and integration of equipment modules for semiconductor equipment manufacturers;
- (b) Aerospace: Precision engineering works for parts used mainly in the aerospace, oil and gas industries, and other general engineering and machinery work; and
- (c) Others: Manufacture of water disinfection systems, trading of non-ferrous metal alloys and cutting tools.

Management monitors the operating results of its segments separately for the purpose of making decision about resource allocation and performance assessment. Segment performance is monitored based on revenue and gross profit. Selling expenses, administrative expenses, finance costs, assets and liabilities are managed on a legal entity basis.

The Group operates in five principal **geographical regions** - Singapore, Malaysia, Taiwan, the United States of America ("USA") and Others. Other key geographical areas include People's Republic of China and South Korea. Sales to external parties in the individual country grouped under "others" did not contribute more than 5% of the total sales of the Group.

In presenting information on the basis of geographical segments, segment revenue is based on the countries of domicile of the customers. Segment assets are based on the geographical location of the assets.

UMS INTEGRATION LIMITED AND ITS SUBSIDIARIES

Notes to the condensed interim consolidated financial statements
For the three months and full year ended 31 December 2025

4.1 Revenue by Business Segments and Geographical Areas

Revenue

12 Months 2025 vs 2024

	Group		
	12 Months Ended		
	31-Dec-25	31-Dec-24	Change
	S\$'000	S\$'000	%
Business Segments			
Semiconductor (Semicon)	214,735	204,556	5%
Aerospace	24,592	26,320	-7%
Others	11,736	11,239	4%
	251,063	242,115	4%
Geographical Regions			
Singapore	156,591	163,060	-4%
United States of America ('USA')	25,644	32,618	-21%
Taiwan	18,137	16,541	10%
Malaysia	33,289	17,457	91%
Others	17,402	12,439	40%
	251,063	242,115	4%

Revenue

4Q2025 vs 4Q2024

	Group		
	3 Months Ended		
	31-Dec-25	31-Dec-24	Change
	S\$'000	S\$'000	%
Business Segments			
Semiconductor (Semicon)	56,830	57,454	-1%
Aerospace	6,763	7,557	-11%
Others	3,217	2,219	45%
	66,810	67,230	-1%
Geographical Regions			
Singapore	42,400	43,399	-2%
United States of America ('USA')	5,195	9,022	-42%
Taiwan	5,394	3,734	44%
Malaysia	8,080	7,902	2%
Others	5,741	3,173	81%
	66,810	67,230	-1%

UMS INTEGRATION LIMITED AND ITS SUBSIDIARIES

Notes to the condensed interim consolidated financial statements For the three months and full year ended 31 December 2025

4.2 Business Segments

	Semiconductor		Aerospace		Others		Total	
	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24
	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000
12 Months Ended 31 December								
Group								
Sales to external parties	214,735	204,556	24,592	26,320	11,736	11,239	251,063	242,115
Segment results	44,025	43,287	3,403	2,600	2,826	884	50,254	46,771
Material non-cash items include:								
Depreciation expense	21,997	16,757	1,918	2,175	1,002	867	24,917	19,799
Allowance for non-trade debts	-	-	-	-	-	1	-	1
Allowance for inventories								
obsolescence	1,509	1,664	-	-	243	20	1,752	1,684
Inventories written off	1,164	-	-	-	-	-	1,164	-
Property, plant and equipment written off	35	32	-	-	-	-	35	32
Gain on disposal of property, plant and equipment	(817)	(30)	(148)	(180)	(2)	(10)	(967)	(220)
Disaggregation of revenue								
At a point in time - sales of goods	214,099	203,920	24,592	26,320	11,680	11,153	250,371	241,393
Over time - rental income	636	636	-	-	56	86	692	722
Total revenue	214,735	204,556	24,592	26,320	11,736	11,239	251,063	242,115

	Semiconductor		Aerospace		Others		Total	
	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24
	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000
Total assets	882,657	921,063	46,751	50,254	60,028	49,538	989,436	1,020,855
Total liabilities	293,677	346,806	13,611	14,633	19,712	12,629	327,000	374,068

	Group	
	31-Dec-25	31-Dec-24
	S\$'000	S\$'000
Total assets for reportable segments	989,436	1,020,855
Elimination of inter-segment assets	(460,892)	(511,888)
Total assets	528,544	508,967
Total liabilities for reportable segments	327,000	374,068
Elimination of inter-segment liabilities	(254,960)	(309,020)
Total liabilities	72,040	65,048

UMS INTEGRATION LIMITED AND ITS SUBSIDIARIES

Notes to the condensed interim consolidated financial statements For the three months and full year ended 31 December 2025

4.3 Geographical Segments

Group	Singapore		USA		Taiwan		Malaysia		Others		Total	
	31-Dec-25	31-Dec-24										
	S\$'000											
12 Months Ended 31 December												
Group												
Sales to external parties	156,591	163,060	25,644	32,618	18,137	16,541	33,289	17,457	17,402	12,439	251,063	242,115
	31-Dec-25	31-Dec-24										
	S\$'000											
Other geographical information:												
Non-current assets:												
Property, plant and equipment	88,772	77,638	99	71	-	-	105,499	88,277	-	-	194,370	165,986
Intangible asset	1,000	1,300	-	-	-	-	-	-	-	-	1,000	1,300
Goodwill	85,427	85,427	-	-	-	-	924	924	-	-	86,351	86,351
Right-of-use assets	8,306	8,621	523	714	-	-	3	10	-	-	8,832	9,345

UMS INTEGRATION LIMITED AND ITS SUBSIDIARIES

Notes to the condensed interim consolidated financial statements For the three months and full year ended 31 December 2025

5. Financial Assets and Financial Liabilities

Set out below is an overview of the financial assets and financial liabilities of the Group as at 31 December 2025 and 31 December 2024:

	Group		Company	
	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24
	S\$'000	S\$'000	S\$'000	S\$'000
Group				
<u>Financial assets</u>				
Trade receivables and other current assets (excluding prepayments and advance to suppliers)	33,819	39,914	47,807	53,666
Loan to subsidiary	-	-	11,512	17,812
Cash and bank balances	43,063	79,928	458	942
	<u>76,882</u>	<u>119,842</u>	<u>59,777</u>	<u>72,420</u>
<u>Financial liabilities</u>				
Bank borrowings	-	754	-	-
Trade and other payables (excluding contract liabilities)	45,449	38,738	10,081	109,970
Lease liabilities	9,571	9,948	-	-
	<u>55,020</u>	<u>49,440</u>	<u>10,081</u>	<u>109,970</u>

6. Profit before tax

6.1 Net finance income / (expense)

	Group					
	4Q			12 Months Ended		
	31-Dec-25	31-Dec-24	Change	31-Dec-25	31-Dec-24	Change
	S\$'000	S\$'000	%	S\$'000	S\$'000	%
Group						
<u>Interest income</u>						
- from cash and cash equivalents	65	364	-82%	962	2,208	-56%
<u>Interest expense</u>						
- on lease liabilities	(116)	(150)	-23%	(474)	(499)	-5%
- on bank borrowings	-	-	0%	(6)	(180)	-97%
Net finance (expense)/income	<u>(51)</u>	<u>214</u>	<u>N.M.</u>	<u>482</u>	<u>1,529</u>	<u>-68%</u>

UMS INTEGRATION LIMITED AND ITS SUBSIDIARIES

**Notes to the condensed interim consolidated financial statements
For the three months and full year ended 31 December 2025**

6. Profit before tax (cont'd)

6.2 Other expenses:

	Group					
	4Q			12 Months Ended		
	31-Dec-25	31-Dec-24	Change	31-Dec-25	31-Dec-24	Change
	S\$'000	S\$'000	%	S\$'000	S\$'000	%
Legal and professional fees	(886)	(1,356)	-35%	(3,778)	(4,377)	-14%
Utilities	(2,024)	(2,062)	-2%	(8,459)	(7,917)	7%
Freight charges	(498)	(417)	19%	(1,370)	(1,441)	-5%
Insurance	(195)	(207)	-6%	(794)	(828)	-4%
Upkeep of properties and equipment	(491)	(597)	-18%	(1,731)	(2,119)	-18%
Upkeep of machinery	(1,038)	(923)	12%	(3,648)	(3,905)	-7%
Others	(1,234)	(1,125)	10%	(5,095)	(4,518)	13%
	(6,366)	(6,687)	-5%	(24,875)	(25,105)	-1%

6.3 Other Credits/(Charges)

	Group					
	4Q			12 Months Ended		
	31-Dec-25	31-Dec-24	Change	31-Dec-25	31-Dec-24	Change
	S\$'000	S\$'000	%	S\$'000	S\$'000	%
Foreign exchange gain/(loss) - net	2,651	3,217	-18%	(725)	3,020	N.M
(Loss)/gain on disposal of property, plant and equipment	(6)	342	N.M	967	220	340%
Property, plant & equipment written off	(5)	(31)	-84%	(35)	(32)	9%
Allowance for non-trade debts	-	(1)	-100%	-	(1)	-100%
Allowance for inventories obsolescence	(498)	(814)	-39%	(1,752)	(1,684)	4%
Inventories written off	(1,164)	-	N.M	(1,164)	-	N.M
Gain on disposal of financial assets through profit and loss	-	40	-100%	-	726	-100%
Others	63	183	-66%	337	396	-15%
	1,041	2,936	-65%	(2,372)	2,645	N.M

UMS INTEGRATION LIMITED AND ITS SUBSIDIARIES

Notes to the condensed interim consolidated financial statements For the three months and full year ended 31 December 2025

6.4 Related Party Transactions

There are transactions and arrangements between the Group and related parties and the effects of these on the basis determined between the parties are reflected in these financial statements. In addition to the transactions and balances disclosed elsewhere in the consolidated financial statements, related party transactions include the following expenses:

	Group	
	31-Dec-25 S\$'000	31-Dec-24 S\$'000
<i>Transactions with related parties</i>		
Consultancy services charges and commission	2,295	2,386
Total	2,295	2,386

Related parties comprise mainly companies which are controlled by the Group's key management personnel and their close family members.

7. Income Tax Expense

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

	Group					
	4Q			12 Months Ended		
	31-Dec-25 S\$'000	31-Dec-24 S\$'000	Change %	31-Dec-25 S\$'000	31-Dec-24 S\$'000	Change %
Current income tax:						
- current year	(1,724)	(704)	145%	(6,113)	(5,230)	17%
- (under)/over provision in respect of prior years	(43)	(191)	-77%	41	(229)	N.M
Deferred taxation:						
- current year	(183)	-	N.M	(565)	264	N.M
	(1,950)	(895)	118%	(6,637)	(5,195)	28%

UMS INTEGRATION LIMITED AND ITS SUBSIDIARIES

Notes to the condensed interim consolidated financial statements For the three months and full year ended 31 December 2025

8. Dividends

	Group and Company	
	31-Dec-25	31-Dec-24
	S\$'000	S\$'000
<u>Declared and paid during the financial year</u>		
Dividends on ordinary shares:		
- Final exempt (one-tier) dividend for 2024: 2.0 cents (for 2023: 2.2 cents) per share	14,211	15,632
- Interim exempt (one-tier) dividend for 2025: 3.0 cents (for 2024: 3.2 cents) per share	21,321	22,737
	35,532	38,369
 <u>Proposed but not recognised as a liability as at 31 December</u>		
Dividends on ordinary shares, subject to shareholders' approval at the Company's Annual General Meeting:		
- Final exempt (one-tier) dividend for 2025: 2.0 cents (for 2024: 2.0 cents) per share	17,763	14,211
	17,763	14,211

Tax consequences of proposed final dividend

The above-mentioned proposed final dividend to the shareholders by the Company have no income tax consequences.

9. Net Assets Value

	Group		Company	
	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24
Net asset value per ordinary share based on total number of issued shares (excluding treasury shares)	60.35 cents	58.88 cents	45.07 cents	32.79 cents
Total number of issued shares (excluding treasury shares)	710,535,941	710,535,941	710,535,941	710,535,941

UMS INTEGRATION LIMITED AND ITS SUBSIDIARIES

Notes to the condensed interim consolidated financial statements For the three months and full year ended 31 December 2025

10. Fair value measurement

(i) Fair value of financial instruments

Fair value is defined as the amount at which the financial instruments could be exchanged in a current transaction between knowledgeable willing parties in an arm's length transaction, other than in a forced or liquidation sale. Fair values are obtained from quoted prices, discounted cash flow models and option pricing models as appropriate.

The Group presents financial assets measured at fair value and classified by level of the following fair value measurement hierarchy:

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

(ii) Fair Value of the Group's financial assets and financial liabilities that are not measured at fair value on a recurring basis

The carrying amounts of financial assets and financial liabilities with a maturity of less than one year (including cash and bank balances, trade and other receivables, loan to subsidiary, bank borrowings, trade and other payables, loans from related parties and lease liabilities) approximate their fair values due to the relatively short-term maturity of these financial instruments.

The carrying amounts of bank borrowings and lease liabilities approximate their fair values as they are subject to interest rates close to market rates of interest for similar arrangement with financial institutions

UMS INTEGRATION LIMITED AND ITS SUBSIDIARIES

Notes to the condensed interim consolidated financial statements For the three months and full year ended 31 December 2025

11. Intangible assets

	Goodwill	Group Customer Relationship	Total
	S\$'000	S\$'000	S\$'000
Cost:			
At 1 January 2024, 31 December 2024 and 31 December 2025	88,469	2,400	90,869
Accumulated amortisation			
At 1 January 2024	-	(800)	(800)
Amortisation for the year	-	(300)	(300)
At 1 January 2025	-	(1,100)	(1,100)
Amortisation for the year	-	(300)	(300)
At 31 December 2025	-	(1,400)	(1,400)
Accumulated impairment			
At 1 January 2024, 31 December 2024 and 31 December 2025	(2,118)	-	(2,118)
Net book value:			
At 31 December 2024	86,351	1,300	87,651
At 31 December 2025	86,351	1,000	87,351

The Group performed its annual impairment test in December and when circumstances indicated that the carrying value may be impaired. The Group's impairment test for goodwill with indefinite lives is based on value-in-use calculations. The key assumptions used to determine the recoverable amount for the different cash generating units will be disclosed in the annual consolidated financial statements for the year ended 31 December 2025.

The customer relationship arose from the acquisition of JEP Holdings Ltd and its subsidiary. The remaining amortisation period of the customer relationship is four years (2028 - 3 years). The amortisation of customer relationship will be included in the "amortisation of intangible asset" line item in the consolidated statement of profit or loss and other comprehensive income. In the opinion of the directors of the Group, there is no indication that the recorded book value cannot be recovered from the business operations in the future periods.

12. Property, plant and equipment

During the financial year, the Group acquired assets amounting to S\$48,247,000 (2024: S\$25,853,000). The Company did not acquire any assets during financial years ended 31 December 2025 and 31 December 2024.

UMS INTEGRATION LIMITED AND ITS SUBSIDIARIES

Notes to the condensed interim consolidated financial statements For the three months and full year ended 31 December 2025

13. Investment property

	Group	
	<u>31-Dec-25</u>	<u>31-Dec-24</u>
	S\$'000	S\$'000
<u>Cost</u>		
At the beginning of the year	-	4,130
Additions	-	25
Reclassification to property, plant and equipment	-	(4,155)
At the end of the year	-	-
<u>Accumulated depreciation</u>		
At the beginning of the year	-	2,762
Depreciation for the year	-	163
Reclassification to property, plant and equipment	-	(2,925)
At the end of the year	-	-
<u>Net book value</u>		
At the end of the year	-	-

The investment property was reclassified to property, plant and equipment during the previous financial year as the Group determined a change in usage of the leasehold property during the previous financial year.

UMS INTEGRATION LIMITED AND ITS SUBSIDIARIES

**Notes to the condensed interim consolidated financial statements
For the three months and full year ended 31 December 2025**

14. Borrowings and Loan from Related Parties

	<u>Group</u>		<u>Company</u>	
	<u>31-Dec-25</u>	<u>31-Dec-24</u>	<u>31-Dec-25</u>	<u>31-Dec-24</u>
	S\$'000	S\$'000	S\$'000	S\$'000
Secured				
Term Loans – current (a)	-	754	-	-

(a) The term loan was fully repaid during the current financial year.

15. Share Capital

	<u>31-Dec-25</u>		<u>31-Dec-24</u>	
	No. of ordinary shares	S\$'000	No. of ordinary shares	S\$'000
Group and Company				
Issued and fully paid:				
At the beginning of the year	710,535,941	186,541	670,535,941	136,623
Issue of ordinary shares during the year	-	-	40,000,000	51,600
Share issue costs	-	-	-	(1,682)
At the end of the year	<u>710,535,941</u>	<u>186,541</u>	<u>710,535,941</u>	<u>186,541</u>

15.1 Treasury shares

	<u>31-Dec-25</u>		<u>31-Dec-24</u>	
	No. of ordinary shares	S\$'000	No. of ordinary shares	S\$'000
Group				
At the beginning and the end of the year	<u>664,837</u>	<u>145</u>	<u>664,837</u>	<u>145</u>

16. Subsequent events

The Company had on 15 January 2026 allotted and issued 177,631,915 Bonus Shares to Shareholders pursuant to the Proposed Bonus Issue of Bonus Shares on the basis of one (1) Bonus Share for every four (4) existing Shares held by Shareholders. Following the issuance of the Bonus Shares, the total number of issued Shares of the Company has increased to 888,167,856 Shares. The Bonus Shares were credited to the respective securities accounts of the Shareholders on 19 January 2026.

Other Information Required by Listing Rule Appendix 7.2

Other Information

1. Review

The interim condensed consolidated balance sheet of UMS Integration Limited (the “**Company**”) and its subsidiaries (collectively, the “**Group**”) as at 31 December 2025 and the related condensed consolidated statement of comprehensive income, condensed consolidated statement of changes in equity and condensed consolidated cash flow statement for the twelve-month financial year ended and certain explanatory notes have not been audited or reviewed by the Company’s auditors.

2. Review of performance of the Group

Condensed Consolidated Statement of Profit or Loss and other comprehensive Income

Revenue

4QFY2025

Group revenue stayed stable, easing 1% Y-o-Y to S\$66.8 million from S\$67.2 million in 4QFY2024, but continued to improve - rising 12.8% Q-o-Q from S\$59.3 million in 3QFY2025.

Compared to 4QFY2024, the Group's semiconductor segment sales dipped 1% to S\$56.8 million whilst revenue in the Aerospace segment fell by 11% to S\$6.8 million. Sales in Others segment surged by 45%, mainly due to revenue recognition of several completed projects under the Group's water treatment company Kalf Engineering.

The sales dip in the semiconductor segment was due mainly to lower component sales while delivery push out by some customers caused the decline in Aerospace revenue.

Semiconductor Integrated System (“IS”) sales was stable at S\$25 million while component sales slipped 2% from S\$32.4 million in 4QFY2024 to S\$31.9 million in 4QFY2025.

However, all of the Group's business segments reported higher sales compared to 3QFY2025.

Revenue in semiconductor segment grew 13% while Aerospace and Others segments rose 8% and 29% respectively.

Under the Semiconductor segment, both IS sales and component sales increased by 21% and about 7% respectively on a Q-o-Q basis.

Geographically, all the Group's key markets - except Singapore and the USA - posted higher revenue in 4QFY2025 compared to the same period last year.

The star performers were Taiwan and “Others”, which soared 44% and 81% respectively. Taiwan's revenue jump was mainly due to the commencement of component sales to the Group's new key customer's location in Taiwan, while higher component sales to the new key customers location in Korea drove the sales surge in the Others segment.

Revenue in Malaysia edged up 2% to slightly above S\$8 million.

Compared to 4QFY2024, revenue in Singapore slipped slightly by 2% to S\$42.4 million mainly due to lower overall semiconductor sales, while sales in the US decrease 42% to S\$5.2 million due to lower semiconductor and aerospace component sales during the period under review.

However compared to 3QFY2025, all the Group's key geographies - except US and Others - reported improved Q-o-Q sales. Singapore's revenue rose 20%, Taiwan sales leapt 41% while Malaysia's revenue rose 3%.

2. Review of the performance of the Group (cont'd)

Condensed Consolidated Statement of Profit or Loss and other comprehensive Income (cont'd)

Revenue (cont'd)

FY2025

Revenue in FY2025 improved 4% to S\$251.1 million from S\$242.1 million in FY2024 as sales in the Group's Semiconductor segment and Others segment grew 5% and 4% respectively. The increase was moderated by a 7% decline in Aerospace sales during the period under review.

Semiconductor Integrated System sales dipped 1% to S\$93.5 million in FY2025 from S\$94.4 million in FY2024. Revenue from component sales climbed 10% from S\$110.2 million in FY2024 to S\$121.2 million in FY2025.

Apart from Singapore and the USA, sales improved in all the Group's key geographical markets.

Compared to FY2024, revenue in Malaysia surged 91% in FY2025 on more orders from the new key customer while sales in Taiwan and Others leapt 10% and 40% respectively. Both Singapore and US reported sales decline of 4% and 21% respectively.

Profitability

4QFY2025

The Group's gross material margin grew to 50% in 4QFY2025 from 47% in 4QFY2024.

Compared to 4QFY2024, Group profit before tax rose 7% to S\$13.6 million compared to S\$12.7 million while net profit eased 1% to S\$11.6 million from S\$11.8 million in 4QFY2024. Group net profit attributable to UMS shareholders remained unchanged at S\$11.1 million in 4QFY2025.

While the Group slashed its personnel costs by 19%, its depreciation costs rose 15% mainly due to addition of new production machinery.

The Group's other expenses also fell 5% over last year as a result of lower professional fees incurred and a decrease in upkeep of property partially offset by higher machinery maintenance and freight costs.

The Group also recorded a decrease in other credits/charges from S\$2.9 million to S\$0.9 million. This is mainly due to lower exchange gain of S\$0.6 million, lower gain on disposal of property, plant and equipment of S\$0.3 million, S\$1.2 million stock written off partially offset by lower stock provision of S\$0.3 million.

Income tax expenses increase 118% due mainly to higher profits.

However, compared to 3QFY2025, Group profitability improved. Net profit and net attributable profit grew 2.4% to S\$11.6 million and 5.7% to S\$11.1 million respectively in 4QFY2025.

2. Review of the performance of the Group (cont'd)

Condensed Consolidated Statement of Profit or Loss and other comprehensive Income (cont'd)

Profitability (cont'd)

FY2025

The Group posted higher profits in FY2025.

Net profit before tax rose 7% to S\$50.3 million in FY2025 from S\$46.8 million in FY2024 while net profit and net attributable profit also edged up 5% and 2% to S\$43.6 million from S\$41.6 million and S\$41.6 million from S\$40.6 million respectively.

The Group's profitability benefitted from lower expenses and better margins as its gross material margin in FY2025 rose to 54% from 51% in FY2024 mainly due to a change in product mix as well as lower expenses.

The Group's bottomline was however affected by a loss of S\$2.4 million on Other Credits/Charges - from a gain of S\$2.6 million last year. This decline is mainly due to the swing from an exchange gain of S\$3 million to an exchange loss of S\$0.7 million in 2025, S\$1.2 million in stock written off partially offset by S\$1.0 million gain from disposal of fixed assets.

Depreciation expenses also jumped 26% mainly due to addition of machineries. Income tax expenses also increased in line with higher profits.

Condensed Consolidated Balance Sheet

Cash and Bank Balances / Bank borrowings

The net decrease in cash and cash equivalents by S\$36.1 million (after netting-off bank borrowings) was mainly due to purchase of property, plant and equipment, higher inventory purchases and payment of dividends during the period partially offset by the net cash generated from operating activities.

Trade and other receivables

Trade receivables and other current assets decreased by S\$13.9 million mainly due to lower advance payment to suppliers during the current year.

Inventories

The increase in inventories by S\$42.8 million was mainly due to higher material purchases as compared to prior year.

Trade and other payables

Trade and other payables increased by S\$7.4 million mainly due to higher purchases as compared to prior year.

2. Review of the performance of the Group (cont'd)

Condensed Consolidated Cash Flow Statement

4QFY2025

The Group's financial position remains healthy, generating positive net cash of S\$22.7 million (vs S\$25.0 million in 4QFY2024) from operating activities and free cashflow of S\$19.5 million (vs S\$15.8 million in 4QFY2024).

Lower capital expenditure led to the rise in free cashflow during the quarter under review.

FY2025

The Group continued to generate positive net cash of S\$39.7 million (vs FY2024: \$55.2 million) from operating activities in FY2025. Free cash flow fell to S\$2.1 million (from S\$22.9 million in FY2024) - attributed mainly to higher inventory balance and capex to fund the Group's expansion in Penang to support the expected production ramp up in the coming year.

During the year, the Group also paid out S\$35.5 million in dividends.

Net cash decreased from S\$79.2 million on 31 Dec 2024 to S\$43.1 million during the period under review.

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

The current announced results are in line with the general prospect commentary previously disclosed to shareholders in the previous announcement made.

4. 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 delivered a better performance in FY2025 - despite tariff threats, intensifying geopolitical tensions and market uncertainties.

The Group grew both its topline and bottomline and continued to generate positive operating cashflow and free cashflow.

The Group's capital investments demonstrates the foresight and commitment to enhance its capabilities to enable it to capture new opportunities in the global market's transition to smaller, more complex three-dimensional devices and packages and support its key customers' growth strategies.

The Group invested more than S\$155 million in the last four years to expand its manufacturing capabilities to get ready for the expected production ramp up for its key customers. The completion of the Group's new production facilities in Penang is timely as the global semiconductor industry is on the cusp of an unprecedented gigacycle of growth.

Both its key global customers have forecast robust demand growth for 2026 and 2027. With the acceleration of AI applications, they are ramping execution velocity to drive multi-year outperformance targets going forward.

The Group is also working on many NPI (new product introductions) from its new key customer to expand its product offerings in line with the upbeat forecast in the coming months.

The Group has also successfully renewed its Integrated System (IS) contract with its existing key customer for another three years.

4. 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 (cont'd)

The improvements to chipmaking hardware are outpacing Moore's Law as leading chipmakers claim they can make AI chips today 1,000 times more advanced than what was produced a decade ago, far outstripping the pace set by Moore's Law which predicted that the number of transistors on computer chips would roughly double every year.

This move beyond Moore's Law will help to drive down computing costs and at the same time drive up performance, fuelling the rapid progress of the industry.¹

The escalating demand for high-bandwidth memory (HBM) and advanced logic is driving the need for packaging complexity and the Group's key customers see advanced packaging as a major growth driver in the coming years as it plays a critical role in enabling AI performance and semiconductor innovation.

Both of the Group's key customers are important players in the advanced packaging space as HBM adoption expands.²

The semiconductor industry is now entering a period of record growth and is predicted to reach US\$1 trillion in revenue this year for the first time ever, fuelled by artificial intelligence and the spread of computer chips to virtually every part of the economy .

According to the Semiconductor Industry Association (SIA), colossal demand for new data centre computers has provided a bonanza for chipmakers, allowing the industry to keep eclipsing growth estimates.³

The global semiconductor industry is embarking on a new "super-cycle" of capital expansion of unprecedented scale, driven by a structural re- architecture of the computing stack to support AI.

According to a new forecast released by industry association SEMI, global sales of semiconductor manufacturing equipment will climb for three consecutive years, culminating in a record high of \$156 billion in 2027. This forecast signals a clear shift away from traditional consumer-driven cycles toward a new "Giga Cycle," in which major tech companies are investing heavily to compete in the AI era.⁴

The aviation industry is also flying high on the wings of the global boom in air travel.

According to IATA, the number of air travellers is expected to rise 4.4% to 5.2 billion in 2026 with passenger loads reaching an all-time high. In the Asia- Pacific – the largest market globally – passenger load factors are projected to reach another record of 84.4% despite a slower recovery in international traffic.⁵

These record-breaking trends are welcome news for the Group. With its two main engines of growth in high-growth industries - semiconductors and aerospace - the Group's prospects are very bright.

The Group's new production facilities, with advanced state-of-the-art equipment, is well-poised to capture the immense growth opportunities especially as the semiconductor industry transitions to serve more complex and technically-advanced innovations.

Looking ahead, while challenges remain, the Group will stay prudent in managing market volatility and business risks as well as global uncertainties while leveraging on its strong fundamentals and financial position to capitalize on these upbeat industry trends to deliver positive returns to shareholders.

4. 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 (cont'd)

The Group is confident of bright prospects, and will continue to drive growth across its key business segments to support its long-term vision of improving shareholder value.

In view of the Group's robust performance in FY2025, the Board decided to maintain its final dividend of 2 cents to reward shareholders - even though the number of shares has increased due to the bonus share issue in January this year.

Barring unforeseen circumstances, the Group expects to remain profitable in FY2026.

Sources :

¹ Source : <https://www.datacenterdynamics.com/en/news/jensen-huang-says-nvidias-ai-chips-are-outpacing-moores-law/>

² Source : <https://finance.yahoo.com/news/advanced-packaging-boost-systems-sales-133200967.html>

³ Source : <https://theedgemalaysia.com/node/792097>

⁴ Source : <https://www.eetasia.com/ai-fueling-chip-equipment-capex-growth-to-156b-in-2027/>

⁵ Source : <https://www.straitstimes.com/world/5-2b-air-travellers-expected-globally-in-2026-passenger-loads-to-reach-all-time-high-iata>

5. Dividend information

a. Current Financial Period Reported on

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

Name of Dividend	Proposed Final Dividend
Dividend Type	Cash
Dividend Amount (SGD)	2.0 cents per ordinary share, (tax exempt one-tier)
Tax rate	Not applicable

b. Corresponding period of the immediately preceding financial year.

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

Name of Dividend	Proposed Final Dividend
Dividend Type	Cash
Dividend Amount (SGD)	2.0 cents per ordinary share, (tax exempt one-tier)
Tax rate	Not applicable

c. Date payable

The Proposed Final Dividend, if approved at the forthcoming Annual General Meeting of the Company, will be paid on 22 May 2026.

d. Record date

NOTICE IS HEREBY GIVEN THAT the Share Transfer Books and Register of Members of the Company will be closed on 7 May 2026, for the purpose of determining members' entitlements to the Proposed Final Dividend of 2.0 cents per ordinary share (tax-exempt one-tier) for the financial year ended 31 December 2025.

Duly completed registrable transfers received by the Company's Share Registrar, In.Corp Corporate Services Pte. Ltd., 36 Robinson Road #20-01 City House Singapore 068877 up to the close of business at 5.00 p.m. on 8 May 2026 will be registered before entitlement to the Proposed Final Dividend is determined. Members whose Securities Accounts with The Central Depository (Pte) Limited are credited with shares at 5.00 p.m. on 8 May 2026 will be entitled to the Proposed Final Dividend.

Duly completed registrable transfers of Shares received by the Company's share registrar in Malaysia, Securities Services (Holdings) Sdn. Bhd., Level 7, Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, Damansara Heights 50490 Kuala Lumpur, Malaysia, no later than 5.00 p.m. on 8 May 2026 will be registered before entitlements to the Proposed Final Dividend are determined.

For the purpose of determination of the Shareholders registered under the register of members in Singapore and the register of members in Malaysia for receiving the Proposed Final Dividend in Singapore dollar or Malaysia Ringgit respectively, any removal of the Shares between the register of members in Singapore and the register of members in Malaysia has to be made by the Shareholders no later than 5:00 p.m. on 22 April 2026 in order to be effected before the payment of the Proposed Final Dividend.

The exchange rate for converting Singapore Dollars into Malaysian Ringgit for the purpose of payment to the Shareholders registered under the register of members in Malaysia will be based on the official exchange rate of SGD 1 to MYR 3.08, as quoted by the Central Bank of Malaysia. Accordingly, the Proposed Final Dividend payable to Shareholders registered under the register of members in Malaysia will be MYR 3.08 per ordinary share. The Proposed Final Dividend, if approved at the forthcoming Annual General Meeting of the Company, will be paid on 22 May 2026.

UMS INTEGRATION LIMITED AND ITS SUBSIDIARIES

**Notes to the condensed interim consolidated financial statements
For the three months and full year ended 31 December 2025**

6. Interested person transactions

The Group does not have a general mandate for interested person transactions. The aggregate value of the interested person transactions conducted during the twelve-month financial year ended 31 December 2025 is disclosed below

12 Months Period Ended 31 December 2025		
Name of interested person	Nature of Relationship	Aggregate value of all interested person transactions during the financial period under review (excluding transactions less than S\$100,000 and transactions conducted under shareholders' mandate pursuant to Rule 920 of the SGX Listing Manual) S\$'000
Sure Achieve Consultant Pte Ltd Consultancy Services charges and commission	Transaction above is with Sure Achieve Consultant Pte Ltd in which Mrs. Sylvia SY Lee Luong is a director and shareholder. She is the wife of the CEO of the Group, Mr. Luong Andy. The aggregate value of IPT entered into between the Group and Sure Achieve Consultant Pte Ltd amounted to S\$2,295,000 which represents approximately 0.64% of the Group's latest audited net tangible assets as at 31 December 2024.	2,295

UMS INTEGRATION LIMITED AND ITS SUBSIDIARIES

Notes to the condensed interim consolidated financial statements For the three months and full year ended 31 December 2025

7. Negative confirmation pursuant to Rule 705 (5)

The Board of Directors hereby confirm that, to the best of their knowledge, nothing has come to their attention which may render the 4Q2025 and the year ended 31 December 2025 financial results to be false or misleading in any material respect.

8. 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 has received undertaking from all its directors and executive officers in the format as set out in Appendix 7.7 under Rule 720(1) of the Listing Manual of the SGX-ST.

9. 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). If there are no such persons, the issuer must make an appropriate negative statement.

Pursuant to Rule 704(13), the Company confirms that there is no person occupying managerial positions in the Company or any of its principal subsidiaries who is a relative of a director or chief executive officer or substantial shareholder of the Company.

10. Use of proceeds

The Company raised net proceeds of approximately S\$49,918,000 from the placement of 40,000,000 shares on 31 January 2024. As at the date of this announcement, the net proceeds have not been utilized and the balance as follows:

	Allocation of net proceeds	Amount utilised	Balance
	S\$'000	S\$'000	S\$'000
Capital expenditure for the growth of the Group's business	29,950	(29,950)	-
General working capital purposes (including meeting general overheads and other operating expenses of the Group)	9,984	(9,984)	-
Future business developments through potential investments, acquisitions, joint ventures and collaborations	9,984	-	9,984
Total	49,918	(39,934)	9,984

BY ORDER OF THE BOARD

Luong Andy
Chief Executive Officer

27 February 2026