

Novabay Pte. Ltd.

Management Accounts for the 3 months ended 31-Mar-2026

Novabay Pte. Ltd.

-

Balance Sheet as at 31-Mar-26

Amount in SGD (Thousands)

**As at
31- Mar-26**

I. ASSETS

(1) Non-current assets

(a) Property, plant and equipment	16,418
(b) Capital work-in-progress	553
(c) Right of use assets	3,321
(d) Other intangible assets	420
(e) Financial assets	
(i) Other financial assets	19
(f) Other non-current assets	384

Total non-current assets

21,115

(2) Current assets

(a) Inventories	6,741
(b) Financial assets	
(i) Trade receivables	4,892
(ii) Cash and cash equivalents	4,499
(c) Other current assets	618

Total current assets

16,750

Total assets

37,865

II. EQUITY AND LIABILITIES

Equity

(a) Equity share capital	68,719
(b) Other equity	(40,472)

Total equity

28,247

Liabilities

(1) Non-current liabilities

(a) Financial liabilities	
(i) Lease liabilities	3,381

Total non-current liabilities

3,381

(2) Current liabilities

(a) Financial liabilities	
(i) Trade payables	5,585
(iii) Other financial liabilities	499
(b) Other current liabilities	153

Total current liabilities

6,237

Total liabilities

9,618

Total equity and liabilities

37,865

Novabay Pte. Ltd.**Income Statement**

Amount in SGD (Thousands)

	3 months ended Mar-26
Revenue from Operations	8,892
Other Income	1,009
Total Income	9,901
Raw material consumption	2,386
Inventory change	917
Power and fuel	765
Freight and forwarding charges	1,566
Employee Cost	1,094
Depreciation	880
Other expenses	2,228
Total Expenses	9,836
Profit before tax	65
Tax Expenses	-
Profit after tax from Continuing Operations	65
Other comprehensive income	-
Total comprehensive income	65