ACCRELIST LTD. (亚联盛控股公司)

(Company Registration No. 198600445D)
(Incorporated in the Republic of Singapore)

CORRIGENDUM TO THE ANNUAL REPORT FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

The board of directors (the "**Board**") of Accrelist Ltd. (the "**Company**", together with its subsidiaries, collectively the "**Group**") refers to the Company's Annual Report for the financial year ended 31 March 2026 ("**Annual Report 2026**") released by the Company on SGXNet on 14 July 2026.

Unless otherwise defined, all capitalised terms used in this announcement shall have the same meanings ascribed to them in the Annual Report 2026.

The Board wishes to inform Shareholders of corrections to pages 2 and 125 of the Annual Report 2026 as set out in the Appendix to this announcement.

The corrections are due to the reclassification of certain items such as other gains and admin expenses from the Company's AMS segment to "*Others*" segment so as to be consistent with prior financial years' classification. These reclassifications in the segment information have no impact on the consolidated financial performance and consolidated financial position of the Group for FY2026.

The Company, having consulted its independent auditors, has determined that the corrections are not of such a nature as to require the audited financial statements contained in the Annual Report 2026 to be reissued.

For Shareholders' reference, the relevant pages of the Annual Report 2026 with the corrected information are attached alongside this announcement.

Save for the corrections set out in the Appendix, all other information in the Annual Report 2026 remains unchanged.

BY ORDER OF THE BOARD

Dato' Terence Tea Yeok Kian
Executive Chairman and Managing Director

24 July 2026

CORRIGENDUM TO THE ANNUAL REPORT FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

The following corrections apply to the Annual Report 2026 (emphasis added in bold below to identify the corrections):

No.	Page / Section	Information in the Annual Report 2026	Information as corrected
1	Page 2 Chairman's message – Overview of FY2026	The third paragraph states "*Gross profit margin for AMS improved significantly from 38.3% in FY2025 to **44.0%** in FY2026, reflecting continued discipline over manpower costs and training. This drove an improvement at the segment level, with AMS **narrowing** its loss before tax from S$1.1 million in FY2025 to a **slight loss of S$15,000** in FY2026.*".	The third paragraph should instead state "*Gross profit margin for AMS improved significantly from 38.3% in FY2025 to **43.8%** in FY2026, reflecting continued discipline over manpower costs and training. This drove an improvement at the segment level, with AMS **reversing** its loss before tax from S$1.1 million in FY2025 to a **profit before tax of S$1.2 million** in FY2026.*".
The corrections from items no. 2 to 16 below all refer to page 125 Note 31 Segment information to the Financial Statements for the financial year ended 31 March 2026 ("FY2026"). The corrections relate to reclassification of certain items such as other gains and admin expenses from AMS segment to Others segment so as to be consistent with prior year classification. These reclassifications in the segment information have no impact on the consolidated financial performance and consolidated financial position of the Group for FY2026.			
2	Page 125 Notes to the Financial Statements for the financial year ended 31 March 2026 – Segment Information – Continuing operations	The entry reflected for "*Sales of goods*" under "*Segment revenue*" in respect of the **AMS** segment for FY2026 is "**-**" (Nil).	The figure reflected for "*Sales of goods*" under "*Segment revenue*" in respect of the **AMS** segment for FY2026 should instead be "**81**".
3	Page 125 Notes to the Financial Statements for the financial year ended 31 March 2026 – Segment Information –	The figure reflected for "*Sales of goods*" under "*Segment revenue*" in respect of the "***Others***" segment for FY2026 is "**81**".	The entry reflected for "*Sales of goods*" under "*Segment revenue*" in respect of the "***Others***" segment for FY2026 should instead be "**-**" (Nil).

No.	Page / Section	Information in the Annual Report 2026	Information as corrected
	Continuing operations		
4	Page 125 Notes to the Financial Statements for the financial year ended 31 March 2026 – Segment Information – Continuing operations	The figure reflected for "*Total Revenue*" in respect of the **AMS** segment for FY2026 is "**15,560**".	The figure reflected for "*Total Revenue*" in respect of the **AMS** segment for FY2026 should instead be "**15,641**".
5	Page 125 Notes to the Financial Statements for the financial year ended 31 March 2026 – Segment Information – Continuing operations	The figure reflected for "*Total Revenue*" in respect of the "***Others***" segment for FY2026 is "**81**".	The entry reflected for "*Total Revenue*" in respect of the "***Others***" segment for FY2026 should instead be "**-**" (Nil).
6	Page 125 Notes to the Financial Statements for the financial year ended 31 March 2026 – Segment Information – Continuing operations	The figure reflected for "*Others*" under "*Other gains/(losses) – net*" in respect of the **AMS** segment for FY2026 is "**1,427**".	The figure reflected for "*Others*" under "*Other gains/(losses) – net*" in respect of the **AMS** segment for FY2026 should instead be "**215**".
7	Page 125 Notes to the Financial Statements for the financial year ended 31 March 2026 – Segment Information –	The figure reflected for "*Others*" under "*Other gains/(losses) – net*" in respect of the "***Others***" segment for FY2026 is "**(599)**".	The figure reflected for "*Others*" under "*Other gains/(losses) – net*" in respect of the "***Others***" segment for FY2026 should instead be "**613**".

No.	Page / Section	Information in the Annual Report 2026	Information as corrected
	Continuing operations		
8	Page 125 Notes to the Financial Statements for the financial year ended 31 March 2026 – Segment Information – Continuing operations	The figure reflected for "*Marketing and distribution*" under "*Expenses*" in respect of the **AMS** segment for FY2026 is "**(702)**".	The figure reflected for "*Marketing and distribution*" under "*Expenses*" in respect of the **AMS** segment for FY2026 should instead be "**(664)**".
9	Page 125 Notes to the Financial Statements for the financial year ended 31 March 2026 – Segment Information – Continuing operations	The entry for "*Marketing and distribution*" under "*Expenses*" in respect of the "***Others***" segment for FY2026 is "**-**" (Nil).	The figure reflected for "*Marketing and distribution*" under "*Expenses*" in respect of the "***Others***" segment for FY2026 should instead be "**(38)**".
10	Page 125 Notes to the Financial Statements for the financial year ended 31 March 2026 – Segment Information – Continuing operations	The figure reflected for "*Administrative*" under "*Expenses*" in respect of the **AMS** segment for FY2026 is "**(7,475)**".	The figure reflected for "*Administrative*" under "*Expenses*" in respect of the **AMS** segment for FY2026 should instead be "**(5,024)**".
11	Page 125 Notes to the Financial Statements for the financial year ended 31 March 2026 – Segment Information – Continuing operations	The figure reflected for "*Administrative*" under "*Expenses*" in respect of the "***Others***" segment for FY2026 is "**(2,355)**".	The figure reflected for "*Administrative*" under "*Expenses*" in respect of the "***Others***" segment for FY2026 should instead be "**(4,806)**".

No.	Page / Section	Information in the Annual Report 2026	Information as corrected
12	Page 125 Notes to the Financial Statements for the financial year ended 31 March 2026 – Segment Information – Continuing operations	The figure reflected for "*Finance*" under "*Expenses*" in respect of the **AMS** segment for FY2026 is "**(115)**".	The figure reflected for "*Finance*" under "*Expenses*" in respect of the **AMS** segment for FY2026 should instead be "**(144)**".
13	Page 125 Notes to the Financial Statements for the financial year ended 31 March 2026 – Segment Information – Continuing operations	The figure reflected for "*Finance*" under "*Expenses*" in respect of the "***Others***" segment for FY2026 is "**(32)**".	The figure reflected for "*Finance*" under "*Expenses*" in respect of the "***Others***" segment for FY2026 should instead be "**(3)**".
14	Page 125 Notes to the Financial Statements for the financial year ended 31 March 2026 – Segment Information – Continuing operations	The accounting entry "***Loss** before income tax*"	The accounting entry should instead be "**(*Loss)/Profit*** *before income tax*".
15	Page 125 Notes to the Financial Statements for the financial year ended 31 March 2026 – Segment Information – Continuing operations	The figure reflected for "*Loss before income tax*" in respect of the **AMS** segment for FY2026 is "**(15)**".	The figure reflected for "(*Loss)/Profit before income tax*" in respect of the **AMS** segment for FY2026 should instead be "**1,233**".
16	Page 125	The figure reflected for "*Loss before income tax*" in respect of	The figure reflected for "(*Loss)/Profit before income tax*" in

No.	**Page / Section**	**Information in the Annual Report 2026**	**Information as corrected**
	Notes to the Financial Statements for the financial year ended 31 March 2026 – Segment Information – Continuing operations	the "***Others***" segment for FY2026 is "**(2,228)**".	respect of the "***Others***" segment for FY2026 should instead be "**(3,476)**".