

EUROSPORTS GLOBAL LIMITED
Company Registration Number: 201230284Z

**Unaudited Condensed Interim Financial Statements
For the Third Quarter and Nine Months Ended 31 December 2025**

The Company is required under Catalyst Rule 705(2) to report its financial statements quarterly.

This announcement has been reviewed by the Company's sponsor, RHT Capital Pte. Ltd. (the "Sponsor"). It has not been examined or approved by the Singapore Exchange Securities Trading Limited (the "Exchange") and the Exchange assumes no responsibility for the contents of this document, including the correctness of any of the statements or opinions made or reports contained in this document.

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A. CONDENSED INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Notes	Group					
	3 months ended			9 months ended		
	Unaudited 31-Dec-25 S\$'000	Unaudited 31-Dec-24 S\$'000	Change %	Unaudited 31-Dec-25 S\$'000	Unaudited 31-Dec-24 S\$'000	Change %
Revenue	14,796	14,642	1.1	34,076	44,024	-22.6
Cost of sales	(13,089)	(12,996)	0.7	(28,943)	(38,725)	-25.3
Gross profit	1,707	1,646	3.7	5,133	5,299	-3.1
Other income	665	242	174.8	1,416	606	133.7
Interest income	7	24	-70.8	26	53	-50.9
Other gains	(16)	(71)	-77.5	106	4	2,550.0
Marketing and distribution expenses	(382)	(574)	-33.4	(954)	(1,346)	-29.1
Administrative expenses	(1,937)	(3,176)	-39.0	(6,149)	(9,651)	-36.3
Other losses	50	(246)	-120.3	(117)	(975)	-88.0
Finance costs	(318)	(291)	9.3	(1,140)	(741)	53.8
Loss before income tax	5	(224)	(2,446)	-90.8	(1,679)	(6,751)
Income tax expenses	6	-	-	n.m	-	n.m
Net loss		(224)	(2,446)	-90.8	(1,679)	(6,751)
Other comprehensive loss:						
Item that may be reclassified subsequently to profit or loss:						
Foreign currency translation adjustment	-	(2)	-100.0	-	(3)	-100.0
Total comprehensive loss		(224)	(2,448)	-90.8	(1,679)	(6,754)
Net loss attributable to:						
Equity holders of the company	(248)	(2,063)	-88.0	(1,711)	(5,967)	-71.3
Non-controlling interests	24	(383)	-106.3	32	(784)	-104.1
Net loss		(224)	(2,446)	-90.8	(1,679)	(6,751)
Total comprehensive loss attributable to:						
Equity holders of the company	(248)	(2,065)	-88.0	(1,711)	(5,970)	-71.3
Non-controlling interests	24	(383)	-106.3	32	(784)	-104.1
Total comprehensive loss		(224)	(2,448)	-90.8	(1,679)	(6,754)
		Cents	Cents		Cents	Cents
Earnings per share(loss):						
Basic and diluted	7	<u><u>(0.09)</u></u>	<u><u>(0.84)</u></u>	-88.9	<u><u>(0.68)</u></u>	<u><u>(2.43)</u></u>

Note:

n.m. denotes not meaningful

B. CONDENSED INTERIM STATEMENTS OF FINANCIAL POSITION

Notes	Group		Company	
	As at		As at	
	Unaudited 31-Dec-25 S\$'000	Audited 31-Mar-25 S\$'000	Unaudited 31-Dec-25 S\$'000	Audited 31-Mar-25 S\$'000
ASSETS				
Non-current assets				
Plant and equipment	10	1,328	1,616	-
Right-of-use assets		1,966	3,601	1,947 3,408
Intangible assets	11	13,403	13,365	-
Investment in subsidiaries		-	-	14,244 12,444
Financial assets at FVTPL		139	139	139 139
Total non-current assets		16,836	18,721	16,330 15,991
Current assets				
Inventories		13,960	15,293	-
Trade and other receivables		1,200	1,860	9,502 8,594
Other non-financial assets		8,751	6,600	545 574
Cash and cash equivalents	12	7,579	7,304	49 46
Total current assets		31,490	31,057	10,096 9,214
Total assets		48,326	49,778	26,426 25,205
EQUITY AND LIABILITIES				
Equity				
Share capital	13	18,181	14,659	18,181 14,659
Other reserves		407	627	-
Capital reserves		(1,800)	-	-
Accumulated losses		(16,936)	(14,854)	(16,387) (14,307)
Equity attributable to owners of the company		(148)	432	1,794 352
Non-controlling interests		3,313	3,275	-
Total equity		3,165	3,707	1,794 352
Non-current liabilities				
Other financial liabilities	14	11,171	12,688	9,871 12,239
Lease liabilities		-	1,919	- 1,919
Total non-current liabilities		11,171	14,607	9,871 14,158
Current liabilities				
Trade and other payables		5,992	6,605	6,485 7,382
Other financial liabilities	14	14,636	10,776	6,102 1,800
Lease liabilities		2,193	1,710	2,174 1,513
Other non-financial liabilities	15	11,125	12,231	-
Income tax payables		44	142	-
Total current liabilities		33,990	31,464	14,761 10,695
Total liabilities		45,161	46,071	24,632 24,853
Total equity and liabilities		48,326	49,778	26,426 25,205

C. CONDENSED INTERIM STATEMENTS OF CHANGES IN EQUITY

	Group						
	Share Capital S\$'000	Other reserves S\$'000	Capital reserves S\$'000	Accumulated losses S\$'000	Attributable to equity holders of the company S\$'000	Non-controlling interests S\$'000	Total equity S\$'000
Current year:							
Opening balance at 1 April 2025	14,659	627	-	(14,854)	432	3,275	3,707
Total comprehensive loss for the year	-	-	-	(1,711)	(1,711)	32	(1,679)
Purchase of treasury shares	(84)	-	-	-	(84)	-	(84)
Disposal of treasury shares	3,606	-	(1,800)	-	1,806	-	1,806
Loss of disposal of treasury shares	-	-	-	(606)	(606)	-	(606)
Share-based payment	-	(220)	-	235	15	6	21
Closing balance at 31 December 2025	18,181	407	(1,800)	(16,936)	(148)	3,313	3,165
Previous year:							
Opening balance at 1 April 2024	15,046	423	-	(9,219)	6,250	3,768	10,018
Total comprehensive loss for the year	-	-	-	(5,967)	(5,967)	(784)	(6,751)
Purchase of treasury shares	(243)	-	-	-	(243)	-	(243)
Share-based payment	-	831	-	-	831	293	1,124
Closing balance at 31 December 2024	14,803	1,254	-	(15,186)	871	3,277	4,148

C. CONDENSED INTERIM STATEMENTS OF CHANGES IN EQUITY (CONT'D)

	Company		
	Share	Accumulated	Total
	capital S\$'000	losses S\$'000	equity S\$'000
Current year:			
Opening balance at 1 April 2025	14,659	(14,307)	352
Total comprehensive loss for the year	-	(1,474)	(1,474)
Purchase of treasury shares	(84)	-	(84)
Disposal of treasury shares	3,606	-	3,606
Loss of disposal of treasury shares	-	(606)	(606)
Closing balance at 31 December 2025	18,181	(16,387)	1,794
Previous year:			
Opening balance at 1 April 2024	15,046	(12,402)	2,644
Total comprehensive loss for the year	-	(1,374)	(1,374)
Purchase of treasury shares	(243)	-	(243)
Closing balance at 31 December 2024	14,803	(13,776)	1,027

D. CONDENSED INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

	Group	
	9 months ended	
	31-Dec-25	31-Dec-24
	S\$'000	S\$'000
<u>Cash flows used in operating activities</u>		
Loss before tax	(1,679)	(6,751)
Adjustments for:		
Depreciation of plant and equipment	225	301
Depreciation of right-of-use assets	1,635	1,940
Loss on disposal of plant and equipment	65	114
Interest income	(26)	(53)
Interest expense on financial liabilities	991	717
Interest expense on lease liabilities	149	24
Performance share expense	21	1,125
Gain from ROU lease termination	-	(4)
Operating cash flows before changes in working capital	1,381	(2,587)
Inventories	1,333	(4,356)
Trade and other receivables	660	28
Other non-financial assets	(2,151)	(311)
Other non-financial liabilities	(1,107)	5,146
Trade and other payables	(700)	1,743
Net cash flows used in operations	(584)	(337)
Income taxes expense	(99)	(90)
Net cash flows used in operating activities	(683)	(427)
<u>Cash flows used in investing activities</u>		
Additions to intangible assets	(38)	(1,902)
Purchase of plant and equipment	(25)	(358)
Disposal of plant and equipment	24	159
Interest income received	26	53
Net cash flows used in investing activities	(13)	(2,048)
<u>Cash flows from financing activities</u>		
Increase in loans and borrowing	2,431	9,946
Increase in security deposits for banking facilities	930	(1,253)
Purchase of treasury shares	(85)	(243)
Payment of lease liabilities	(1,584)	(2,349)
Sales of treasury shares	1,200	-
Interest expense paid	(991)	(717)
Net cash flows from financing activities	1,901	5,384
Net increase in cash and cash equivalents	1,205	2,909
Cash and cash equivalents, statement of cash flows, beginning balance	1,533	737
Cash and cash equivalents, statement of cash flows, ending balance	2,738	3,646
(Note 12A)		

E. NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

1. CORPORATE INFORMATION

EuroSports Global Limited (the “**Company**” or “**ESG**”) is incorporated in Singapore and its shares are publicly traded on the Catalyst Board of Singapore Exchange Securities Trading Limited. These condensed interim consolidated financial statements as at and for the third quarter and nine months ended 31 December 2025 comprise the Company and its subsidiaries (collectively, the “**Group**”). The principal activities of the Company are those of an investment holding company and the provision of management services.

The principal activities of the Group are:

- (a) Distribution and retailing of imported automobiles, import of parts and accessories and repairs and servicing of automobiles;
- (b) Developing innovative new technologies, services and solutions for electric motorcycles;
- (c) Distribution of automobiles, parts and accessories in Indonesia; and
- (d) Trading and distribution of watches and related accessories.

2. BASIS OF PREPARATION

The condensed interim financial statements for the third quarter and nine months ended 31 December 2025 have been prepared in accordance with SFRS(I) 1-34 *Interim Financial Reporting* issued by the Accounting Standards Council Singapore. The condensed interim 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 year ended 31 March 2025.

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

The condensed interim financial statements are presented in Singapore dollar (“**S\$**”) which is the Company’s functional currency and all values are rounded to the nearest thousand (“**S\$’000**”) except when otherwise indicated.

Going concern assumption

The Group incurred a net loss of S\$1,679,000 and has negative net cash outflows used in operating activities of S\$683,000 during the financial period ended 31 December 2025, and as of that date, the Group and the Company’s current liabilities exceeded their current assets by S\$2,500,000 and S\$4,665,000 respectively. These circumstances represent a material uncertainty on the Group and Company’s abilities to continue as going concerns.

Notwithstanding the negative working capital position, the management and the Board are of the view that the use of going concern basis in the preparation of these financial statements is appropriate, after taking into account the following matters:

- The Group remains confident that its Automobile Distribution business will generate sufficient operating cash flows to support its operating expenses, and expects to be able to meet its other financial liabilities by extending or refinancing as they fall due.
- The electric motorcycle venture recorded notable progress in FY2026 with several milestone achievements, including the naming of the first electric motorcycle “Lambda Scorpii”, the attainment of European Whole Vehicle Type Approval certification, pursuant to Regulation (EU) No. 168/2013 and participation in the SG60 National Day Parade 2025. The Company anticipates top-line expansion upon the commencement of mass production and customer deliveries in 2027.

Accordingly, the Directors consider it appropriate that these condensed interim consolidated financial statements are prepared on a going concern basis.

2.1 NEW AND REVISED STANDARDS ADOPTED

The Group has fully adopted the new and revised SFRS(I)s and related Interpretations to SFRS(I) ("SFRS(I) INT") that are relevant to the Group and effective for the financial period beginning on or after 1 April 2025. The adoption of these new and revised SFRS(I)s and SFRS(I) INT did not result in any substantial change to the Group's accounting policies and has no material effect on the condensed interim financial statements.

2.2 USE OF JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

In preparing the condensed interim financial statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

The significant judgements made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the consolidated financial statements as at and for the year ended 31 March 2025.

3. SEASONAL OPERATIONS

The Group's businesses were not affected significantly by seasonal or cyclical factors during the third quarter and nine months ended 31 December 2025 ("3QFY2026" and "9MFY2026" respectively).

4. FINANCIAL INFORMATION BY OPERATING SEGMENTS

4.1 INFORMATION ABOUT REPORTABLE SEGMENT PROFIT OR LOSS, ASSETS AND LIABILITIES

Disclosure of information about operating segments, products and services, the geographical areas, and the major customers are made as required by SFRS(I) 8 Operating Segments. This disclosure standard has no impact on the reported financial performance or financial position of the Group.

For management purposes, the Group is organised into the following major strategic operating segments that offer different products and services: (1) automobiles distribution, (2) sustainable mobility and (3) other. Such a structural organisation is determined by the nature of risks and returns associated with each business segment and it defines the management structure as well as the internal reporting system.

It represents the basis on which the management reports the primary segment information that is available and that is evaluated regularly by the chief operating decision maker in deciding how to allocate resources and in assessing the performance. They are managed separately because each business requires different strategies.

The principal segments and type of products and services are as follows:

- (i) Automobiles distribution business retails new luxury automobiles as well as pre-owned automobiles;
- (ii) Sustainable mobility (electric motorcycles); and
- (iii) Other includes sales of watches.

Inter-segment sales are measured on the basis that the entity actually used to price the transfers. Internal transfer pricing policies of the Group are as far as practicable based on market prices. The accounting policies of the operating segments are the same as those described in the significant accounting policies.

The management reporting system evaluates performances based on a number of factors. However, the primary profitability measurement to evaluate segment's operating results comprise mainly profit before taxation.

4. FINANCIAL INFORMATION BY OPERATING SEGMENTS (CONT'D)

4.2 GEOGRAPHICAL INFORMATION

The following table provides an analysis of the revenue by geographical market, based on customer's location, irrespective of the origin of the goods:

	Group			
	3 months ended		9 months ended	
	31-Dec-25 S\$'000	31-Dec-24 S\$'000	31-Dec-25 S\$'000	31-Dec-24 S\$'000
Singapore	11,666	8,883	26,307	29,765
South East Asia ^(a)	3,130	5,759	7,769	14,259
	14,796	14,642	34,076	44,024

Note:

(a) South East Asia includes Malaysia and Indonesia

Revenue is attributed to countries on the basis of the customer's location irrespective of the origin of the goods.

4. FINANCIAL INFORMATION BY OPERATING SEGMENTS (CONT'D)

4.3 PROFIT OR LOSS FROM CONTINUING OPERATIONS AND RECONCILIATIONS

3 Months Ended	Automobiles distribution		Sustainable mobility		Other		Consolidated	
	31-Dec-25 S\$'000	31-Dec-24 S\$'000	31-Dec-25 S\$'000	31-Dec-24 S\$'000	31-Dec-25 S\$'000	31-Dec-24 S\$'000	31-Dec-25 S\$'000	31-Dec-24 S\$'000
Total segment revenue	14,794	14,642	-	1	2	(1)	14,796	14,642
Revenue from external parties	14,794	14,642	-	1	2	(1)	14,796	14,642
<i>- Sales of automobiles</i>	<i>13,591</i>	<i>13,766</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>13,591</i>	<i>13,766</i>
<i>- Sales of watches</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>2</i>	<i>(1)</i>	<i>2</i>	<i>(1)</i>
<i>- Sales of merchandise, parts and servicing</i>	<i>1,203</i>	<i>876</i>	<i>-</i>	<i>1</i>	<i>-</i>	<i>-</i>	<i>1,203</i>	<i>877</i>
Segment Profit/(Loss)	1,711	1,632	(1)	-	(3)	15	1,707	1,647
Other income	662	219	3	22	-	-	665	241
Interest income	7	24	-	-	-	-	7	24
Other gains	9	(21)	(25)	(27)	-	-	(16)	(48)
Marketing and distribution expenses	(382)	(558)	-	(16)	-	-	(382)	(574)
Administrative expenses	(1,937)	(2,102)	2	(1,070)	(2)	(4)	(1,937)	(3,176)
<i>- Depreciation of plant and equipment</i>	<i>(53)</i>	<i>(53)</i>	<i>(16)</i>	<i>(42)</i>	<i>-</i>	<i>-</i>	<i>(69)</i>	<i>(95)</i>
<i>- Depreciation of right-of-use assets</i>	<i>(459)</i>	<i>(546)</i>	<i>(83)</i>	<i>(91)</i>	<i>-</i>	<i>-</i>	<i>(541)</i>	<i>(637)</i>
Other losses	50	(261)	-	(7)	-	-	50	(268)
Finance costs	(267)	(291)	(51)	-	-	-	(318)	(291)
Loss before tax	(147)	(1,358)	(72)	(1,098)	(5)	11	(224)	(2,445)
Income tax expense	-	-	-	-	-	-	-	-
Loss, net of tax	(147)	(1,358)	(72)	(1,098)	(5)	11	(224)	(2,445)

4. FINANCIAL INFORMATION BY OPERATING SEGMENTS (CONT'D)

4.3 PROFIT OR LOSS FROM CONTINUING OPERATIONS AND RECONCILIATIONS (CONT'D)

9 Months Ended	Automobiles distribution		Sustainable mobility		Other		Consolidated	
	31-Dec-25 S\$'000	31-Dec-24 S\$'000	31-Dec-25 S\$'000	31-Dec-24 S\$'000	31-Dec-25 S\$'000	31-Dec-24 S\$'000	31-Dec-25 S\$'000	31-Dec-24 S\$'000
Total segment revenue	34,072	44,007	2	3	2	14	34,076	44,024
Revenue from external parties	34,072	44,007	2	3	2	14	34,076	44,024
- <i>Sales of automobiles</i>	30,796	40,773	-	-	-	-	30,796	40,773
- <i>Sales of watches</i>	-	-	-	-	2	14	2	14
- <i>Sales of merchandise, parts and servicing</i>	3,276	3,234	2	3	-	-	3,278	3,237
Segment profit / (loss)	5,136	5,273	-	(1)	(3)	27	5,133	5,299
Other income	1,410	491	6	115	-	-	1,416	606
Interest income	26	53	-	-	-	-	26	53
Other gains	93	4	13	-	-	-	106	4
Marketing and distribution expenses	(948)	(1,264)	(6)	(82)	-	-	(954)	(1,346)
Administrative expenses	(5,506)	(6,195)	(635)	(3,447)	(8)	(9)	(6,149)	(9,651)
- <i>Depreciation of plant and equipment</i>	(170)	(147)	(55)	(154)	-	-	(225)	(301)
- <i>Depreciation of right-of-use assets</i>	(1,387)	(1,667)	(248)	(273)	-	-	(1,635)	(1,940)
Other losses	(117)	(968)	-	(7)	-	-	(117)	(975)
Finance costs	(1,089)	(736)	(51)	(5)	-	-	(1,140)	(741)
Loss before tax	(995)	(3,342)	(673)	(3,427)	(11)	18	(1,679)	(6,751)
Income tax expense	-	-	-	-	-	-	-	-
Loss, net of tax	(995)	(3,342)	(673)	(3,427)	(11)	18	(1,679)	(6,751)

4. FINANCIAL INFORMATION BY OPERATING SEGMENTS (CONT'D)

4.4 ASSETS, LIABILITIES AND RECONCILIATIONS

	Segment assets		Segment liabilities	
	As at		As at	
	31-Dec-25 S\$'000	31-Mar-25 S\$'000	31-Dec-25 S\$'000	31-Mar-25 S\$'000
Automobiles distribution	61,638	61,736	43,104	43,748
Sustainable mobility	17,729	18,039	12,753	11,977
Other	30	51	4,681	4,690
	79,397	79,826	60,538	60,415
Elimination of inter-segment	(31,071)	(30,048)	(15,377)	(14,344)
Total	48,326	49,778	45,161	46,071

5. LOSS BEFORE TAX

The following significant items have been included in arriving at loss before tax:

5.1 OTHER INCOME

	Group			
	3 months ended		9 months ended	
	31-Dec-25 S\$'000	31-Dec-24 S\$'000	31-Dec-25 S\$'000	31-Dec-24 S\$'000
Commission income	88	62	274	82
Storage income	29	49	149	153
Sales incentives from manufacturers	523	113	859	160
Others	25	18	134	211
	665	242	1,416	606

5.2 OTHER GAINS AND (OTHER LOSSES)

	Group			
	3 months ended		9 months ended	
	31-Dec-25 S\$'000	31-Dec-24 S\$'000	31-Dec-25 S\$'000	31-Dec-24 S\$'000
Reversal/(allowance) for impairment on trade and other receivables	79	(186)	(52)	(834)
Foreign exchange adjustments gain	(16)	(88)	106	(17)
Loss on disposal of plant and equipment	(29)	(43)	(65)	(114)
Others	-	-	-	(6)
	34	(317)	(11)	(971)

5. LOSS BEFORE TAX (CONT'D)

5.2 OTHER GAINS AND (OTHER LOSSES) (CONT'D)

	Group			
	3 months ended		9 months ended	
	31-Dec-25 S\$'000	31-Dec-24 S\$'000	31-Dec-25 S\$'000	31-Dec-24 S\$'000
<u>Presented in profit or loss as:</u>				
Other gains	50	(71)	106	4
Other losses	(16)	(246)	(117)	(975)
Net	34	(317)	(11)	(971)

5.3 MARKETING AND DISTRIBUTION EXPENSES AND ADMINISTRATIVE EXPENSES

The major components include the following:

	Group			
	3 months ended		9 months ended	
	31-Dec-25 S\$'000	31-Dec-24 S\$'000	31-Dec-25 S\$'000	31-Dec-24 S\$'000
Marketing and distribution expenses				
Advertising and promotions	169	356	585	788
Employee benefits expense	155	122	347	304
Entertainment	58	78	22	236
Administrative Expenses				
Depreciation of plant and equipment	69	95	225	301
Depreciation of right-of-use assets	541	637	1,635	1,940
Employee benefits expense	1,067	1,760	3,017	5,290

5.4 RELATED PARTY TRANSACTIONS

There are no material related party transactions apart from those disclosed elsewhere in the unaudited condensed quarterly financial statements for the nine months period ended 31 December 2025.

6. INCOME TAX EXPENSES

The Group calculates the period income tax expense using the tax rate that would be applicable to the expected total annual earnings. No income tax expenses were recorded in the condensed interim consolidated statement of profit or loss and other comprehensive income for 3QFY2026, and nine months ended 31 December 2025 ("3QFY2026") as the Group has sufficient unutilised tax losses and unutilised capital allowances to offset potential taxable profits. Deferred tax assets have not been recognised in the financial statements, as there is no reasonable certainty of their realisation in the near future.

7. LOSS PER SHARE

	Group			
	3 months ended		9 months ended	
	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24
Net loss attributable to equity holders of the company (S\$'000)	(248)	(2,063)	(1,712)	(5,967)
Weighted average number of ordinary shares ('000)	256,369	244,640	250,819	245,161
Loss per share – basic and diluted (cents)	(0.09)	(0.84)	(0.68)	(2.43)

Loss per share is computed based on loss, net of tax attributable to equity holders of the company, divided by the weighted average number of ordinary shares. For 9MFY2026, 3QFY2026, 9MFY2025 and 3QFY2025, the computation of diluted EPS does not assume the conversion of convertible bonds, as they are considered anti-dilutive. Other than the convertible bonds, no potential dilutive ordinary shares exists for either financial period.

8. DIVIDENDS

No dividend has been paid for 9MFY2026 (9MFY2025: Nil).

9. NET ASSET VALUE

	Group		Company	
	As at		As at	
	31-Dec-25	31-Mar-25	31-Dec-25	31-Mar-25
Net asset value ("NAV") per ordinary shares (cents)	(0.06)	0.18	0.68	0.14
Equity attributable to equity holders of the company (S\$'000)	(148)	432	1,794	352
Number of ordinary shares used in computation of NAV per ordinary shares ('000)	<u>263,000</u>	<u>243,611</u>	<u>263,000</u>	<u>243,611</u>

10. PLANT AND EQUIPMENT

During the 9MFY2026, the Group acquired plant and equipment amounting to S\$25,357 (9MFY2025: S\$358,509) and disposed of plant and equipment amounting to S\$24,000 (9MFY2025: S\$159,000).

11. INTANGIBLE ASSETS

	Group
	Development cost
	S\$'000
At 31 March 2025	
Cost	13,365
Accumulated amortisation and impairment	-
Carrying value	<u><u>13,365</u></u>
9 months ended 31 December 2025	
Additions	29
Carrying value at 30 September 2025	<u>13,394</u>
Additions	9
Carrying value at 31 December 2025	<u><u>13,403</u></u>
At 31 December 2025	
Cost	13,403
Accumulated amortisation and impairment	-
Carrying value	<u><u>13,403</u></u>

Development cost relates to sustainable mobility in developing the electric motorcycles. The amortisation of the development cost begins when the development is complete and the asset is available for use.

All research costs and development costs not eligible for capitalisation have been expensed and are recognised in profit or loss.

The intangible assets were tested for impairment at the end of the reporting period. An impairment loss is the amount by which the carrying amount of an asset or a cash-generating unit exceeds its recoverable amount. The recoverable amount of an asset or a cash-generating unit ("CGU") is the higher of its fair value less costs of disposal or its value in use. The recoverable amounts of cash-generating units have been measured based on the fair value less costs of disposal method or the value in use method as appropriate for the separate CGUs.

The value in use was measured by management. The value in use is a recurring fair value measurement (Level 3). The quantitative information about the value in use measurement using significant unobservable inputs for the cash generating unit are consistent with those used for the measurement last performed and is analysed as follows:

The value in use is prepared on the assumption that the electric motorcycles are expected to generate revenue from financial year 2027 onwards.

Valuation technique and unobservable inputs	Range (weighted average)	
	31-Dec-25	31-Mar-25
Discounted cash flow method:		
Estimated discount rates using pre-tax rates that reflect current market assessments at the risks specific to the intangible assets.	22.1%	22.1%
Terminal growth rate	4.5%	4.5%
Cash flow forecasts derived from the most recent financial budgets and plans approved by management.	11 years	11 years

Actual outcomes could vary from these estimates. There is no impairment to the carrying value of the intangible assets:

- a) If the estimated discount rate applied to the discounted cash flows has been 2.5 % less favourable than management's estimate; or
- b) If the estimated terminal growth rate applied to the discounted cash flows had been 2.5% less favourable than management's estimates.

12. CASH AND CASH EQUIVALENTS

	Group	
	As at	
	31-Dec-25	31-Mar-25
	S\$'000	S\$'000
Not restricted in use	2,738	1,533
Security deposits for bank facilities	4,841	5,771
Total	7,579	7,304
 Company		
As at		
	31-Dec-25	31-Mar-25
	S\$'000	S\$'000
Not restricted in use	49	46

12A. CASH AND CASH EQUIVALENTS IN THE STATEMENT OF CASH FLOWS:

	Group	
	As at	
	31-Dec-25	31-Dec-24
	S\$'000	S\$'000
Amount as shown on statement of financial position	7,579	9,463
Security deposits for bank facilities	(4,841)	(5,817)
Cash and cash equivalents for statement of cash flows purposes, ending balance	2,738	3,646

During 9MFY2026, the security deposits for bank facilities bear interest range from 0.35% to 2.9% (9MFY2025: 0.35% to 2.39%) per annum for the Group. As at 31 December 2025, the security deposits for bank facilities of S\$4,841,000 (31 December 2024: S\$5,817,000) of the Group has been pledged to banks.

13. SHARE CAPITAL

	The Group and the Company			
	31-Dec-25		31-Mar-25	
	Number of shares	Amount	Number of shares	Amount
	'000	S\$'000	'000	S\$'000
Beginning of interim period	243,611	14,659	246,012	15,046
Purchase of treasury shares	(611)	(84)	(2,401)	(387)
Disposal of treasury shares	20,000	3,606	-	-
End of interim period	263,000	18,181	243,611	14,659

The ordinary shares, with no par value are fully paid, carry one vote each and have no right to fixed income.

As at 31 December 2025 and 31 March 2025, the convertible bonds of the Company are convertible up to 7,333,333 ordinary shares of the Company pursuant to the terms of the convertible agreement. Please also refer to Note 14D for more information.

13. SHARE CAPITAL (CONT'D)

Treasury shares:

Movement in the Company's treasury shares were as follows:

	31-Dec-25		31-Mar-25	
	Number of treasury shares	Amount	Number of treasury shares	Amount
	'000	S\$'000	'000	S\$'000
Beginning of interim period	21,389	3,810	18,988	3,423
Purchase during the year	611	84	2,401	387
Sales during the year	(20,000)	(3,606)	-	-
End of interim period	<u>2,000</u>	<u>288</u>	<u>21,389</u>	<u>3,810</u>

During 9MFY2026, the Company bought back 611,000 shares by way of market acquisition and all shares acquired are held as treasury shares. As at 31 December 2025, the Company held 2,000,000 treasury shares which represented approximately 0.76% of the 263,000,000 total issued shares (excluding treasury shares and subsidiary holdings). As at 31 March 2025, the Company held 21,389,000 treasury shares which represented approximately 8.78% of the 243,611,000 total issued shares (excluding treasury shares and subsidiary holdings).

Save for the sale of 20,000,000 treasury shares on 25 July 2025 and 30 December 2025. There were no sales, transfer, disposal, cancellation and/or use of treasury shares during the reporting period.

There were no holdings in the Company by any subsidiary as at the end of the reporting period and as at the end of the corresponding period of the immediately preceding financial year.

14. OTHER FINANCIAL LIABILITIES

	Group		Company	
	As at		As at	
	31-Dec-25	31-Mar-25	31-Dec-25	31-Mar-25
Non-current:				
Long term loans	11,171	9,388	9,871	8,939
Convertible bonds	-	3,300	-	3,300
Non-current, total	<u>11,171</u>	<u>12,688</u>	<u>9,871</u>	<u>12,239</u>
Current:				
Bank loans (secured)	-	281	-	-
Short term loans	9,230	7,489	2,747	1,800
Convertible bonds	3,355	-	3,355	-
Trust receipts and bills payables (secured)	2,051	3,006	-	-
Current, total	<u>14,636</u>	<u>10,776</u>	<u>6,102</u>	<u>1,800</u>
Total	<u>25,807</u>	<u>23,464</u>	<u>15,973</u>	<u>14,039</u>
The non-current portion is repayable as follow:				
Due within 2 to 5 years	<u>11,171</u>	<u>12,688</u>	<u>9,871</u>	<u>12,239</u>

14. OTHER FINANCIAL LIABILITIES (CONT'D)

14A. Long term and short term loans

Long term loans amounting to \$11,171,000 (31 March 2025: 9,388,000) bear fixed interest between 0% to 12.0% (31 March 2025: 0% to 12.0%) per annum. As at 31 December 2025, a \$3,000,000 loan was guaranteed by an executive director.

Short term loans amounting to S\$9,230,000 (31 March 2025: S\$7,489,000) bear fixed interest between 0% to 12% (2025: 0% to 12%) per annum.

Amount of S\$4,573,000 (31 March 2025: S\$3,889,000) included in short term loans are secured by pledge over the inventories of the Group.

14B. Trust receipt and bills payables

The credit facilities for trust receipts and bills payables provide among other matters for the following:

- (a) A fixed and floating charge over security deposits, inventories and accounts receivables;
- (b) Corporate guarantee by the Company;
- (c) Joint guarantee by executive directors for certain facilities; and
- (d) Compliance with certain covenants.

The period of financing under trust receipts was 90-120 days inclusive of suppliers' credit.

The interest rate applicable is 2.5% to 5.6% (31 March 2025: 5.00% - 8.30%) per annum as determined by the bank on the day of transaction or at such other rate at the sole discretion of the bank.

14C. Convertible bonds

On 3 August 2023, the Company issued 4% convertible bonds denominated in Singapore dollars with a nominal value of S\$3,300,000. The convertible bonds have a maturity term of 36 months and a coupon rate of 4.00%, payable annually in arrears. Additionally, Bondholders have the option to convert into ESG or exchange into Scorpio Electric Pte. Ltd. ("**SEC**") ordinary shares at conversion prices of S\$0.45 per share (the "**ESG Conversion Price**") and S\$74.72 per share (the "**SEC Conversion Price**") respectively, at any time commencing from the date of issuance.

Bondholders may opt to redeem up to 50% of the subscription amount in cash at maturity or, under specific conditions, such as SEC entering into a 'Business Combination Agreement' with a listed Special Purpose Acquisition Company ("**SPAC**") through a de-SPAC process, an Initial Public Offering of SEC, a Trade Sale of SEC, or the volume-weighted average price of the Company's shares reaching and/or exceeding S\$0.60 per share for seven consecutive market days, to convert the Bonds to ESG or SEC shares based on the conversion prices mentioned.

The convertible bond issued by the Company is classified as a financial liability measured at fair value through profit or loss. The Company assessed the fair value of the convertible bond as at 31 March 2025, taking into consideration relevant valuation inputs including the Company's credit profile, share price, conversion price, trigger price, volatility, risk-free rate and credit spread. Based on the assessment performed, any difference in fair value at the end of both financial years was not material and, accordingly, no fair value gain or loss was recognised.

15. OTHER NON-FINANCIAL LIABILITIES

	Group	
	As at	
	31-Dec-25	31-Mar-25
	S\$'000	S\$'000
Warranty provision	386	424
Deposits from customers (Note 15A)	10,739	11,807
Total	11,125	12,231

15. OTHER NON-FINANCIAL LIABILITIES (CONT'D)

15A. Deposits from customers

Deposits from customers are not refundable and will be utilised upon purchases of automobiles by customers. These are expected to be recognised as revenue within a year.

16. CATEGORIES FINANCIAL ASSETS AND LIABILITIES

The following table categorises the carrying amount of financial assets and liabilities recorded as at 31 December 2025 and 31 March 2025:

	Group		Company	
	As at		As at	
	31-Dec-25	31-Mar-25	31-Dec-25	31-Mar-25
	S\$'000	S\$'000	S\$'000	S\$'000
Financial assets:				
Financial assets at amortised cost	8,779	9,164	9,551	8,640
Financial assets at FVTPL	139	139	139	139
	<u>8,918</u>	<u>9,303</u>	<u>9,690</u>	<u>8,779</u>
Financial liabilities:				
Financial liabilities at amortised cost	30,638	30,398	21,277	21,553
Financial liabilities at FVTPL	3,355	3,300	3,355	3,300
	<u>33,993</u>	<u>33,698</u>	<u>24,632</u>	<u>24,853</u>

17. SUBSEQUENT EVENTS

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

F. OTHER INFORMATION REQUIRED BY APPENDIX 7C OF THE CATALYST RULES

1. Whether the figures have been audited or reviewed and in accordance with which auditing standard or practice.

The condensed interim financial statements of EuroSports Global Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) for the nine months ended 31 December 2025 have not been audited or reviewed by the Company’s auditors.

1a. Where the latest financial statements are subject to an adverse opinion, qualified opinion or disclaimer of opinion:

- (a) **Update on the efforts taken to resolve each outstanding audit issue.**
- (b) **Confirmation from the Board the impact of all outstanding audit issues on the financial statements have been adequately disclosed.**

This is not required for any audit issue that is a material uncertainty relating to going concern.

The Company’s auditors, RSM SG Assurance LLP, issued a qualified opinion on the financial statements for the year ended 31 March 2025, relating to uncertainties over the recoverability of intangible assets and prepayments of \$13,365,000 and \$3,331,000, respectively, and the Company’s investment in, and receivables due from, Scorpio Electric Pte. Ltd. of \$4,236,000 and \$8,089,000, respectively, for which no impairment allowance was recorded. The Group also recorded a net loss of \$6,370,000 and net cash outflows of \$2,890,000, with current liabilities exceeding current assets by \$407,000 (Group) and \$1,481,000 (Company).

The Company is reviewing and reassessing the carrying amounts of intangible assets and prepayments, evaluating the recoverability of investments and receivables from the subsidiary, and considering appropriate impairment allowances where necessary. It is also leveraging the Automobile Distribution business to generate sustainable operating cash flows, securing funding through the sale of treasury shares, refinancing short-term facilities into long-term borrowings, and engaging with new investors to obtain additional funding support.

The Board confirms that all outstanding audit issues and their potential impact on the financial statements have been adequately disclosed in compliance with the Catalyst Rules and remains confident in the Group’s ability to continue as a going concern.

2. A review of the performance of the Group, to the extent necessary for a reasonable understanding of the Group’s business. It must include a discussion of the following:

- (a) **any significant factors that affected the turnover, costs, and earnings of the group for the current financial period reported on, including (where applicable) seasonal or cyclical factors; and**
- (b) **any material factors that affected the cash flow, working capital, assets or liabilities of the group during the current financial period reported on.**

Review of the Group’s performance

Revenue

Overall, the Group’s revenue decreased by S\$9.95 million or 22.6%, from S\$44.03 million in 9MFY2025 to S\$34.08 million in 9MFY2026. The automobiles distribution segment remained the primary revenue contributor of the Group. In line with the decrease in total revenue, revenue from automobiles distribution segment decreased by S\$9.93 million or 22.6%, to S\$34.07 million in 9MFY2026 from S\$44.02 million in 9MFY2025.

Sales of merchandise, parts and servicing saw a slight increase of S\$0.04 million or 1.23%, rising from S\$3.24 million in 9MFY2025 to S\$3.28 million in 9MFY2026.

Cost of Sales

Cost of sales of the Group has decreased by S\$9.79 million or 25.3%, to S\$28.94 million in 9MFY2026 from S\$38.73 million in 9MFY2025. This is in tandem with the decrease in revenue.

Review of the Group's performance (Cont'd)

Gross Profit and Gross Profit Margin

Gross profit decreased by S\$0.17 million or 3.1%, to S\$5.13 million in 9MFY2026 from S\$5.30 million in 9MFY2025. However, gross profit margin of the Group increased by 3.1 percentage point, from 12.0% in 9MFY2025 to 15.1% in 9MFY2026. Higher gross profit margin was due to sale of automobiles with higher profit margins.

Other Income

Other income of the Group has increased by S\$0.81 million or 133.7%, from S\$0.61 million in 9MFY2025 to S\$1.42 million in 9MFY2026. Sales incentives of S\$0.85 million from manufacturers as compared to S\$0.16 million in the previous period as sales activity picked up in 9MFY2026.

Other Gains / (Other losses), Net

Other losses, net of S\$0.01 million in 9MFY2026 has decreased by S\$0.96 million or 113.3% from other losses, net S\$ 0.97 million in FY2025. This was mainly due to the reduction in impairment on trade receivables. The Company is actively monitoring its trade and other receivables and based on the past experience, believes that there is no additional credit risk beyond what was already accounted for.

Marketing and Distribution Expenses

Marketing and distribution expenses of the Group decreased by S\$0.39 million or 29.1%, from S\$1.35 million in 9MFY2025 to S\$0.96 million in 9MFY2026. Higher advertising and promotions activities in 9MFY2025 was attributed to the launch campaign of Revuelto.

Administrative Expenses

Administrative expenses of the Group decreased by S\$3.50 million, or 36.3%, from S\$9.65 million in 9MFY2025 to S\$6.15 million in 9MFY2026. The decrease was mainly attributable to lower staff costs at Scorpio Electric Pte. Ltd., as well as the Group's management of operating expenses, including consultancy, travel and accommodation, and transport costs. The Group maintained a stable workforce during the period.

Finance Costs

Finance costs of the Group increased by S\$0.40 million or 54.1%, from S\$0.74 million in 9MFY2025 to S\$1.14 million in 9MFY2026. It was mainly due to increase in short-term loans with higher interest rate due to higher activity and investment in sustainable mobility.

Review of Group's Financial Position

Non-Current Assets

Non-current assets of the Group decreased by S\$1.88 million, from S\$18.72 million as at 31 March 2025 to S\$16.84 million as at 31 December 2025. This is mainly due to decrease in net book value of plant and equipment and right-of-use assets by S\$1.92 million, partially offset by increase in intangible assets by S\$0.04 million, which relates to development costs of electric motorcycle.

Current Assets

Current assets of the Group increased by S\$0.43 million, from S\$31.06 million as at 31 March 2025 to S\$31.49 million as at 31 December 2025. This was mainly due to increase in (i) other non-financial assets by S\$2.15 million and (ii) cash and cash equivalent by S\$0.27 million, partially offset by decrease in (i) inventories by S\$1.33 million and (ii) trade and other receivables by S\$0.66 million. The increase was mainly due to deposit paid to the factory to secure the car's manufacturing slot.

Equity

Equity comprises share capital, other reserves, capital reserve, accumulated losses and non-controlling interest decreased by S\$0.58 million from 31 March 2025, mainly due to decrease in capital reverse for 9MFY2026. The Company conducted share buy-back amounted S\$0.08 million in 9MFY2026.

Review of the Group's performance (Cont'd)

Non-Current Liabilities

Non-current liabilities of the Group decreased by S\$3.44 million from S\$14.61 million as at 31 March 2025 to S\$11.17 million as at 31 December 2025, mainly due to the reclassification of lease liabilities to current liabilities as the leases are due to expire within one year.

Current Liabilities

Current liabilities of the Group increased by S\$2.53 million, from S\$31.46 million as at 31 March 2025 to S\$33.99 million as at 31 December 2025, mainly due to increase in (i) lease liabilities by S\$0.48 million and (ii) other financial liabilities by S\$3.87 million, partially offset by decrease in (i) trade payable by S\$0.61 million, (ii) income tax payable by S\$0.10 million, and (iii) other non-financial liabilities by S\$1.11 million. The increase was related to reclass from non-current liabilities to current liabilities as they are due within one year.

Review of Group's Cash Flows

Net cash used in operating activities amounted to S\$0.68 million in 9MFY2026. This was mainly due to positive operating cash flows before changes in working capital of S\$1.38 million and net working capital outflow of S\$2.06 million.

Net cash used in investing activities amounted to S\$0.01 million in 9MFY2026. This was mainly due to addition to intangible assets and purchase of tangible assets of S\$0.03 million and S\$0.02 million, respectively. This was offset by disposal of plant and equipment's of S\$0.02 million and interest income received of S\$0.02 million.

Net cash from financing activities amounted to S\$1.90 million in 9MFY2026. This was mainly due to net increase in loans and sales of treasury shares of S\$2.43 million and S\$1.20 million, respectively. This was offset by payment of lease liabilities of S\$1.58 million and purchase of treasury shares of S\$0.08 million.

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

The financial results are in line with the commentary provided in section F4 of the result announcement for the full year ended 31 March 2025 ("FY2025"). The 9MFY2026 revenue of S\$34.08 million represents a decrease of S\$9.95 million compared to 9MFY2025 and S\$19.55 million compared to financial year ended 31 March 2025.

The Group's unaudited results for the financial period ended 31 December 2025 are in line with the Company's profit guidance announcement on 4 November 2025.

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.

Ultra-luxury Automobile Distribution and Aftersales

The luxury automotive sector continues to operate in a challenging environment, shaped by ongoing global economic uncertainty and elevated automotive taxation in the local market. Trade tensions and tariffs imposed by the United States have continued to weigh on consumer confidence, contributing to a more cautious demand environment. These factors, together with the sustained impact of the 2023 tax adjustments on luxury vehicles, have moderated sales momentum across the ultra-luxury segment.

Against this backdrop, the Group has demonstrated resilience and remains well positioned within its competitive landscape. A healthy order book continues to support performance, underpinned by robust demand for the newly introduced Urus SE, the plug-in hybrid Super SUV that commenced deliveries in Q1 FY2026. Customer response has been highly encouraging, and the model is expected to remain a key contributor to the Group's performance in the coming quarters.

The Group's product offering was further enhanced with the local launch of the Lamborghini Temerario in August 2025. This new-generation super sports car, featuring a hybrid twin-turbo V8 engine, reflects Lamborghini's continued focus on innovation and performance. Early customer interest has been positive, with pre-orders received ahead of the arrival of demonstrator and showroom units, which are expected in Q4 FY2026.

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)**

Sustainable Mobility – Singapore's First Electric Motorcycle Manufacturer

Our subsidiary, SEC, has achieved considerable progress in research and development, and is preparing for mass production. There were multiple milestone achievements in 2025. Firstly, In July 2025, as part of a product rebranding exercise, we released a new name for our first electric motorcycle, now called "Lambda Scorpii".

During the same period, the Lambda Scorpii achieved European Whole Vehicle Type Approval, the first clean sheet designed electric motorcycle from Singapore to receive European Whole Vehicle Type Approval certification, meeting all the required European Union safety, environmental, and technical standards under Regulation (EU) No. 168/2013.

SEC also participated in the SG60 National Day Parade 2025. Inspired by the Singapore national flag, our freshly designed Lambda Scorpii led the mobile column to kickstart the show segment of the parade, a momentous occasion to mark history.

While we work towards mass production, SEC is in the midst of establishing new distribution and aftersales channels in the Asia Pacific and European regions. We plan to grow our distributor and dealer network in over 10 to 15 cities across the Asia Pacific and European regions. We are also in discussions with strategic investors, who will unlock operational value to SEC. The Group anticipates top line growth when we commence mass production and deliveries in 2027.

Outlook

Looking ahead, while macroeconomic and regulatory uncertainties are expected to persist, the Group remains confident in its strategic direction and operational agility. Supported by a diversified and increasingly electrified product portfolio, sustained brand desirability, and disciplined cost and capital management, the Group believes it is well placed to navigate market conditions. Over the next 12 months, the Group will remain focused on balancing prudent execution with selective growth opportunities to deliver sustainable, long-term value for shareholders.

5. Dividend information

5a. Current financial period reported on

Any dividend declared for the current financial period reported on?

No.

5b. Corresponding period of the immediate preceding financial year

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

No.

5c. Date payable

Not applicable.

5d. Books closure date

Not applicable.

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

No dividend has been declared for the financial period ended 31 December 2025 as the Group is conserving cash for its business operations.

7. If the Group has obtained a general mandate from shareholders for interested person transactions, the aggregate value of such transactions as required under Rule 920(1)(a)(ii) of the Listing Manual of Singapore Exchange Securities Trading Limited. If no interested person transactions mandate has been obtained, a statement to that effect.

The Group has not obtained a general mandate from shareholders of the Company for interested person transactions. There were no interested person transactions of S\$100,000 or more for 9MFY2026.

8. Confirmation that the issuer has procured undertakings from all its directors and executive officers (in the format set out in Appendix 7H) under Rule 720(1).

The Company has procured undertakings from all its directors and executive officers (in the format as set out in Appendix 7H of the Catalist Rules) in accordance with Rule 720(1) of the Catalist Rules.

9. Disclosure required pursuant to Rule 706A of the Catalist Rules

Yes

10. Confirmation pursuant to the Rule 705(5) of the Catalist Rules

The Board of Directors of the Company hereby confirm, to the best of their knowledge, nothing has come to its attention which may render financial results for the third quarter and nine months ended 31 December 2025 to be false or misleading in any material aspect.

**On Behalf of the Board
EuroSports Global Limited**

**Goh Kim San
Executive Chairman
and Chief Executive Officer**

**Goh Kim Hup
Executive Director
and Deputy Chief Executive Officer**

9 February 2026