RESPONSES TO QUERIES FROM SINGAPORE EXCHANGE REGULATION PTE. LTD. ("SGX REGCO") IN RESPECT OF THE COMPANY'S UNAUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

The Board of Directors (the "**Board**") of AMOS Group Limited (the "**Company**", and together with its subsidiaries, the "**Group**") refers to the queries raised by Singapore Exchange Regulation Pte. Ltd. ("**SGX RegCo**") on 3 July 2026 in relation to the Company's unaudited financial statements for the financial year ended 31 March 2026 ("**FY2026**"), to which the Company responded on 14 July 2026.

At the direction of SGX RegCo, the Company is publishing SGX RegCo's queries 1, 2 and 4, together with the Company's corresponding responses, to enable shareholders and investors to understand the matters raised by SGX RegCo. The relevant queries and responses are reproduced below.

1. ***It is disclosed in the Company's 8 January 2026 announcement titled "Announcement on Interested Person Transactions pursuant to Chapter 905(2) of the Listing Manual" that "The Board has reviewed the IPTs and is of the view that the transactions are on normal commercial terms; and are not prejudicial to the interests of the Company and its minority shareholders."***

1(a): Please disclose the composition of the Board and audit committee as at 8 January 2026. Please also identify the persons involved in the review of the IPTs and explain the basis upon which it was concluded that the transactions were on normal commercial terms and not prejudicial to the interests of the Company and its minority shareholders.

Company's response to Query 1(a)

As at 8 January 2026, the Board comprised the following three directors:

Director	Board role
Mr Kyle Arnold Shaw Jr.	Executive Chairman (non-independent)
Mr Marcel Eugene Beraud	Non-Independent Non-Executive Director
Mr David Wood Hudson	Independent Non-Executive Director

The Company did not have a separately constituted audit committee in place as at 8 January 2026. As disclosed in the Company's announcements, all of the Company's independent directors serving prior to 31 March 2025 had resigned, and the Company was unable to reconstitute an audit committee satisfying the composition requirements of Listing Rule 704(7) and Section 201B of the Companies Act 1967. In the interim, the Board as a whole assumed the functions ordinarily discharged by the audit committee.

As a consequence of this board-composition constraint (further explained in the response to Query 2 below), the review of the interested person transactions ("**IPTs**") referred to in the 8 January 2026 announcement was undertaken by the Board as a whole. The interest of Mr Kyle Arnold Shaw Jr. in the transactions — arising from his control of CR3 Pte. Ltd., the counterparty — was disclosed in the 8 January 2026 announcement, which identified CR3 Pte. Ltd. as a company controlled by Mr Shaw.

In reviewing the transactions, the Board had regard to the following in concluding that the transactions were on normal commercial terms and were not prejudicial to the interests of the Company and its minority shareholders:

- the transactions were entered into on a willing-buyer, willing-seller basis, on arm's-length terms, and on terms no more favourable to the interested person than those extended to, or which would be extended to, unrelated third parties;

- the consideration for the relevant transactions of S$14.2 million was higher than the valuation range of S$12.3–13.2 million supported by a valuation performed by an independent professional valuer;

- the transactions were assessed against the applicable thresholds in Chapter 9 of the Listing Manual and, as at the date of the announcement, did not exceed the thresholds under Rules 905 or 906 that would require the approval of shareholders. Accordingly, shareholder approval was not required.

1(b): Please clarify whether the Company had an audit committee in place as at 8 January 2026. If so, please explain whether the audit committee reviewed the IPTs and formed the views contemplated under Listing Rule 917(4), and why no statement from the audit committee was included in the 8 January 2026 announcement.

1(c): If the Company did not have an audit committee in place as at 8 January 2026, please explain how the Company considered itself to have complied with Listing Rule 917(4).

Company's response to Queries 1(b) and 1(c)

As stated in the response to Query 1(a), the Company did not have an audit committee in place as at 8 January 2026. Accordingly, no statement from an audit committee of the kind contemplated under Listing Rule 917(4) was, or could have been, included in the 8 January 2026 announcement.

The Company acknowledges that, in the absence of a constituted audit committee, it was not able to comply with the strict requirement of Listing Rule 917(4). The review function contemplated by that rule was, in substance, discharged by the Board, which had assumed the functions ordinarily discharged by the audit committee on a comply-or-explain basis under the Code of Corporate Governance 2018.

For so long as the Company remains without a constituted audit committee, the Company will ensure that future IPT announcements clearly disclose the governance arrangements under which the relevant review has been conducted. The steps being taken to restore a compliant board composition, which would in turn enable the reconstitution of an audit committee, are set out in the response to Query 2 below.

2. *Listing Rule 210(5)(c) requires, amongst others, that independent directors comprise at least one-third of an issuer's board and that an issuer endeavour to fill any vacancy resulting in non-compliance within two months, and in any event no later than three months. Based on the Company's announcements, all independent directors had resigned by 31 March 2025 and the Company appears to have remained non-compliant with Listing Rule 210(5)(c) beyond the prescribed period.*

2(a): Please explain the reasons for the Company's non-compliance with Listing Rule 210(5)(c), including the steps taken to identify, recruit and appoint suitably qualified independent directors.

Company's response to Query 2(a)

The Board acknowledges that, following the resignation of the Company's independent directors on or before 31 March 2025, the Company has not met the requirement under Listing Rule 210(5)(c) that independent directors comprise at least one-third of the Board, and that this non-compliance has continued beyond the period prescribed by that rule.

The principal reasons for the non-compliance are:

- the concentrated shareholding structure of the Company — approximately 95% of the Company's issued shares are held by PeakBayou Limited and Lighthouse Logistics Limited, both companies connected to the Executive Chairman — which, together with the Company's small free float, has materially narrowed the pool of qualified candidates willing to accept appointment;

- the suspension of trading in the Company's shares and the Company's elevated regulatory profile, which have made it more difficult to attract suitably qualified independent directors; and

- the challenging financial position of the Group, including successive years of losses and an ongoing restructuring. In this context, the Board has prioritised the preservation of operating cashflow and the orderly repayment of the Group's bank borrowings, which has constrained the Company's capacity to take on the additional fixed costs associated with a larger board while it stabilises its financial position.

The steps taken by the Company to identify, recruit and appoint suitably qualified independent directors include the re-appointment of Mr David Wood Hudson as an Independent Non-Executive Director in November 2025.

2(b): Please provide the timeline by which the Company expects to restore compliance with Listing Rule 210(5)(c).

Company's response to Query 2(b)

While the Company is mindful of Rules 210(5)(c) and 210(5)(e), the appropriate priority of the Company is to make the best use of limited financial resources to sustain its business recovery efforts by minimising expenses that are non-core to business operations. Incurring costs to comply with these rules would run counter to the over-riding need to act in the best interests of all shareholders by avoiding expenses that do not lead to tangible financial returns.

3. *We note that Mr Kwek Siew Chuan Jason resigned as the Company's Chief Financial Officer on 31 August 2025. Please disclose: (i) the Company's progress in appointing a replacement Chief Financial Officer, including the expected timeline for the appointment (if any); and (ii) the person currently responsible for the Company's finance function, including his qualifications, relevant experience and current responsibilities.*

Company's response to Query 3(i)

Following the resignation of Mr Kwek Siew Chuan Jason as Chief Financial Officer on 31 August 2025, Mr John Wan Ying Chuen was appointed as Group Head of Finance with effect from 1 April 2026 and is responsible for the Group's finance function. The Company considers the finance-leadership position to be filled and does not presently intend to make a separate appointment to the role of Chief Financial Officer.

Company's response to Query 3(ii)

The person responsible for the Group's finance function is Mr John Wan Ying Chuen, Group Head of Finance.

Qualifications: Mr Wan is a Certified Public Accountant and a member of the Hong Kong Institute of Certified Public Accountants (HKICPA). He holds a Bachelor of Business Administration (Honours) in Professional Accounting from the Hong Kong University of Science and Technology (HKUST).

Relevant experience: Mr Wan has over 15 years of experience in financial controllership, private equity, mergers and acquisitions, and investment management across Southeast Asia and Greater China. Prior to joining the Company, he held senior finance roles at ShawKwei & Partners, with responsibility for financial reporting, governance, and compliance with IFRS and local accounting standards. He previously served as Regional Financial Controller and M&A Manager at a Hong Kong-listed group, and began his career in audit and assurance at KPMG Hong Kong. He has extensive experience in financial reporting and regulatory compliance, including ACRA, IRAS, SGX and SFRS(I)/IFRS requirements.

Current responsibilities: Mr Wan's current responsibilities comprise:

- oversight of the Group's financial reporting, statutory audit and results announcements;

- treasury, financing and banking relationships across the Group's operating jurisdictions;

- regulatory compliance and disclosure obligations under the Listing Manual, including Chapter 9 IPT matters; and

- financial control, budgeting and management reporting for the Group.

BY ORDER OF THE BOARD

KYLE ARNOLD SHAW, JR
Executive Chairman
31 July 2026