

KHEN ENERGY LIMITED
(formerly known as Charisma Energy Services Limited)
(Incorporated in the Republic of Singapore)
Company Registration No. 199706776D)

**ANNOUNCEMENT PURSUANT TO RULE 704(5) OF THE CATALIST RULES –
MATERIAL DIFFERENCES BETWEEN UNAUDITED FINANCIAL RESULTS
ANNOUNCEMENT AND AUDITED FINANCIAL STATEMENTS OF THE GROUP
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

The Board of Directors (the “**Board**”) of Khen Energy Limited (formerly known as Charisma Energy Services Limited) (the “**Company**” and together with its subsidiaries, the “**Group**”) refers to the Company’s unaudited financial results announcement for the financial year ended 31 December 2025 (“**FY2025**”) released via SGXNET on 23 February 2026 (the “**Unaudited Results**”).

Pursuant to Rule 704(5) of the Listing Manual Section B: Rules of Catalist of the Singapore Exchange Securities Trading Limited (the “**SGX-ST**”) (the “**Catalist Rules**”), the Board wishes to announce the material differences between the audited financial statements of the Group for FY2025 (the “**Audited Results**”) and the Unaudited Results following the finalisation of the audit and issuance of the independent auditor’s report dated 10 April 2026. Below are the details of the material variances between the Audited Results and the Unaudited Results:

	Unaudited Results	Audited Results	Change		Note
	USD'000	USD'000	USD'000	%	
(A) Statement of Financial Position (Company)					
Trade and Other Receivables	571	363	208	36.4	(A)
Accumulated Losses	(304,043)	(304,251)	208	0.1	(A)
(B) Consolidated Statement of Comprehensive Income					
	US cent per share	US cent per share	US cent per share	%	
Diluted EPS – from continuing operations	18.189	22.844	4.655	25.6	(B)

Notes:

The explanation for variances between the Unaudited Results and Audited Results for FY2025 on the Company’s Statement of Financial Position is as follows:

- (A) Adjustment relates to an additional allowance for impairment loss recognized on receivable from a subsidiary at the Company level following the completion of the audit. For the avoidance of doubt, there is no impact to the consolidated financial position of the Group for FY2025 as a result of this adjustment.
- (B) Adjustment to the diluted earnings per share arose from the revision of the weighted average number of dilutive shares after taking into account the average market price of the Company’s shares for the period (from 1 October 2025 to 31 December 2025), in accordance with SFRS(I) 1-33 Earnings per Share.

By Order of the Board

Zhan Aijuan (Ms)
Company Secretary
10 April 2026

*This announcement has been reviewed by the Company's sponsor, PrimePartners Corporate Finance 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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