CAMSING HEALTHCARE LIMITED

(Company Registration Number: 197903888Z)
(Incorporated in the Republic of Singapore)

MATERIAL VARIANCE BETWEEN UNAUDITED AND AUDITED FULL YEAR FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 JANUARY 2026

The Board of Directors (the "**Board**") of Camsing Healthcare Limited (the "**Company**" and together with its subsidiaries, the "**Group**") refers to the unaudited full year financial results announced for the financial year ended 31 January 2026 ("**FY2026**") released via the SGXNet on 27 March 2026 (the "**Unaudited Financial Statements FY2026**").

Pursuant to Rule 704(6) of the Listing Manual of the Singapore Exchange Securities Trading Limited, the Board wishes to announce and clarify that subsequent to the release of the Unaudited Financial Statements FY2026 and after the completion of the financial audit, the Company's external independent auditors, Foo Kon Tan LLP, have proposed certain adjustments and reclassifications (the "**Independent Auditors' Report**") which the management of the Company has adopted accordingly (the "**Audited Financial Statements FY2026**").

With regard to the Audited Financial Statements FY2026 and this announcement, shareholders of the Company (the "**Shareholders**") are advised to read both in conjunction with the Independent Auditors' Report released by the Company in the announcement dated 2 July 2026.

The details and explanation of the variances between the Audited Financial Statements FY2026 and the Unaudited Financial Statements FY2026 are set out below:

Adjustments to consolidated statements of financial position as follows:

	Note	Unaudited Financial Statements FY2026	Audited Financial Statements FY2026	Variance	Variance
		S$'000	S$'000	S$'000	%
Plant and equipment	(1)	31	15	(16)	(51.6%)
Right-of-use assets	(1)	202	64	(138)	(68.3%)
Trade and other payables	(2)	(3,034)	(3,001)	(33)	(1.1%)
Borrowings (current)	(3)	(2,294)	(2,352)	(58)	2.6%
Contract liabilities	(4)	(328)	(170)	158	(48.2%)

Adjustments to consolidated statements of comprehensive income as follows:

	Note	Unaudited Financial Statements FY2026	Audited Financial Statements FY2026	Variance	Variance
		S$'000	S$'000	S$'000	%
Revenue	(4)	3,947	4,105	(158)	4.0%
Other income	(5)	792	889	97	12.1%
Marketing and distribution expenses	(2)	(1,961)	(1,994)	(33)	1.9%
General and administrative Expenses	(2)	(1,747)	(1,680)	67	(1.3%)
Impairment loss on plant and equipment and right-of-use assets	(1)	-	(154)	(154)	N.M
Finance costs	(6)	(125)	(277)	(152)	61.0%
Loss before taxation		(910)	(928)	(18)	N.M

Adjustments to statements of financial position for Company as follows:

	Note	Unaudited Financial Statements FY2026	Audited Financial Statements FY2026	Variance	Variance
		S$'000	S$'000	S$'000	%
Trade and other payables	(5)	(1,710)	(1,675)	34	(2.0%)
Borrowings (current)	(3)	(964)	(1,000)	(36)	3.7%

Adjustments to consolidated statements of cash flows as follows:

	Note	Unaudited Financial Statements FY2026	Audited Financial Statements FY2026	Variance	Variance
		S$'000	S$'000	S$'000	%
Loss before taxation		(910)	(928)	(18)	N.M
Impairment loss on plant and equipment and right-of-use assets	(1)	-	154	154	N.M
Payables written back	(5)	(232)	(282)	(50)	21.6%
Unwinding of interest on non-current loans	(3)	(9)	(55)	(46)	511.1%
Interest expenses	(6)	111	215	104	93.7%
Operating loss before working capital changes		(1,424)	(1,279)	145	N.M

Explanatory notes:

(1) Additional impairment losses recognised on the Group's plant and equipment and right-of-use assets of non-performing outlets upon completion of the audit.

(2) Mainly due to under-accrual of expenses as at 31 March 2026.

(3) Due to the unwinding of interest on loans from previous controlling shareholder and major shareholders.

(4) Due to the derecognition of unredeemed redemption codes classified as "contract liabilities" upon expiry of the redemption period.

(5) Mainly due to additional gains on payables written back upon the completion of the audit.

(6) Mainly due to the unwinding of interest on loans from controlling shareholder and major shareholders, and reclassification of interest income to finance costs.

The Board confirms that to the best of its knowledge, all material disclosures, facts and information have been provided and announced and are not aware of any facts, information or disclosures, the omission of which would make any statement in this announcement or disclosures misleading.

Shareholders are advised to exercise caution when dealing in the shares of the Company. Persons who are in doubt as to the action they should take should consult their stockbrokers, bank managers, solicitors, accountants or other professional advisors.

BY ORDER OF THE BOARD

Duanmu Xiaoyi
Executive Director
2 July 2026