



**AMOS GROUP LIMITED**

Incorporated in Singapore | Company Registration Number: 201004068M | [www.amosgroup.com](http://www.amosgroup.com)

**UNAUDITED CONDENSED INTERIM CONSOLIDATED  
FINANCIAL STATEMENTS**

*FOR THE SIX MONTHS AND FULL YEAR ENDED 31 MARCH 2026*

# AMOS GROUP LIMITED

(Incorporated in Singapore. Company Registration Number: 201004068M)

## Unaudited Condensed Interim Consolidated Financial Statements Announcement

For the six months and full year ended 31 March 2026

### A CONDENSED INTERIM CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Note	Group			Incr/ (decr) %	Group		
	6 Months Ended		Incr/ (decr) %		12 Months Ended		Incr/ (decr) %
	31/03/2026	31/03/2025			31/03/2026	31/03/2025	
	S\$'000	S\$'000		S\$'000	S\$'000		
<b>Continuing operations</b>							
	<b>Revenue</b>	<b>13,127</b>	<b>18,687</b>	(29.8)	<b>26,748</b>	<b>38,309</b>	(30.2)
	Cost of sales	(9,907)	(12,741)	(22.2)	(20,580)	(25,040)	(17.8)
	<b>Gross profit</b>	<b>3,220</b>	<b>5,946</b>	(45.8)	<b>6,168</b>	<b>13,269</b>	(53.5)
	Distribution costs	(1,184)	(1,542)	(23.2)	(2,428)	(3,062)	(20.7)
	Administrative expenses	(4,846)	(6,469)	(25.1)	(9,788)	(11,242)	(12.9)
	Other operating income	395	65	507.7	594	85	598.8
	Other operating expenses	(325)	(33)	884.8	(746)	(832)	(10.3)
	Impairment loss on trade receivables	104	388	(73.2)	171	133	28.6
	Impairment loss on property, plant and equipment	16	(7)	NM	16	(7)	NM
	Impairment loss on right-of-use assets	(15)	-	NM	(15)	-	NM
	Provision for inventory	(4,541)	(455)	898.0	(4,541)	(496)	815.5
	Finance costs	(322)	(513)	(37.2)	(733)	(1,101)	(33.4)
	<b>Loss before income tax</b>	<b>(7,498)</b>	<b>(2,620)</b>	186.2	<b>(11,302)</b>	<b>(3,253)</b>	247.4
	Income tax (expense)/credit	(239)	28	NM	(283)	(22)	NM
	<b>Loss from continuing operations</b>	<b>(7,737)</b>	<b>(2,592)</b>	198.5	<b>(11,585)</b>	<b>(3,275)</b>	253.7
<b>Discontinued operations</b>							
	Loss from discontinued operations, net of tax	(2,062)	(931)		(3,207)	(6,723)	
	<b>Loss for the period</b>	<b>(9,799)</b>	<b>(3,523)</b>	178.1	<b>(14,792)</b>	<b>(9,998)</b>	47.9
<b>Other comprehensive income</b>							
<u>Item that may be reclassified subsequently to profit or loss:</u>							
	Currency translation differences arising on consolidation	(124)	(386)	(67.9)	(197)	180	NM
<u>Items that will not be reclassified subsequently to profit or loss:</u>							
	Revaluation gain on property, plant and equipment	(13)	2,341	NM	(13)	2,341	NM
	Movement in revaluation reserve arising from disposal of property, plant and equipment	-	(26)	(100.0)	-	79	(100.0)
	<b>Other comprehensive (loss)/gain for the period, net of tax</b>	<b>(137)</b>	<b>1,929</b>	NM	<b>(210)</b>	<b>2,600</b>	NM
	<b>Total comprehensive loss for the period/year</b>	<b>(9,936)</b>	<b>(1,594)</b>	523.3	<b>(15,002)</b>	<b>(7,398)</b>	102.8

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**Unaudited Condensed Interim Consolidated Financial Statements Announcement***For the six months and full year ended 31 March 2026***A CONDENSED INTERIM CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Continued)**

Note	Group			Group		
	6 Months Ended		Incr/ (decr)	12 Months Ended		Incr/ (decr)
	31/03/2026	31/03/2025		31/03/2026	31/03/2025	
	S\$'000	S\$'000	%	S\$'000	S\$'000	%
<b>Loss attributable to:</b>						
<b>Owners of the company</b>						
From continuing operations	(7,350)	(2,592)	183.6	(11,198)	(3,275)	241.9
From discontinued operations	(2,062)	(931)	121.5	(3,207)	(6,723)	(52.3)
<b>Non-controlling interests</b>						
from continuing operations	(387)	-	NM	(387)	-	NM
<b>Loss for the period</b>	<b>(9,799)</b>	<b>(3,523)</b>	178.1	<b>(14,792)</b>	<b>(9,998)</b>	47.9
<b>Total comprehensive loss attributable to:</b>						
Owners of the Company	(9,549)	(1,594)	499.1	(14,615)	(7,398)	97.6
Non-controlling interests	(387)	-	NM	(387)	-	NM
<b>Total comprehensive loss for the period/year</b>	<b>(9,936)</b>	<b>(1,594)</b>	523.3	<b>(15,002)</b>	<b>(7,398)</b>	102.8
Gross profit margin	24.5%	31.8%	(22.9)	23.1%	34.6%	(33.4)
Total net loss margin	-74.6%	-18.9%	294.7	-55.3%	-26.1%	111.9
Net loss margin from continuing operations	-58.9%	-13.9%	324.9	-43.3%	-8.5%	406.6
EBITDA <sup>(1)</sup> (S\$'000)	(1,459)	(576)	153.3	(2,935)	1,930	NM
EBITDA margin	-11.1%	-3.1%	258.1	-11.0%	5.0%	NM
<b>Earnings per share for loss attributable to owners of the parent during the financial period/year</b>						
<b>Basic and diluted loss per share (cents)</b>						
From continuing operations	(3.53)	(1.24)		(5.38)	(1.57)	
From discontinued operations	(0.99)	(0.45)		(1.54)	(3.23)	
<b>Total</b>	<b>(4.52)</b>	<b>(1.69)</b>		<b>(6.92)</b>	<b>(4.80)</b>	

(1) : Denotes loss/earnings from continuing operations before finance cost, taxes, other operating (expenses) income, impairment loss on trade receivables, impairment loss on property, plant and equipment, impairment loss on right-of-use assets, impairment loss on intangible assets, share of results of an associate, depreciation and amortisation.

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**Unaudited Condensed Interim Consolidated Financial Statements Announcement***For the six months and full year ended 31 March 2026***B CONDENSED INTERIM CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**

	Note	Group		Company	
		31/03/2026 S\$'000	31/03/2025 S\$'000	31/03/2026 S\$'000	31/03/2025 S\$'000
<b>ASSETS</b>					
Property, plant and equipment	11	46,065	49,154	-	-
Right-of-use assets		3,561	4,040	-	-
Intangible assets		9	37	-	5
Subsidiaries		-	-	86,938	157,512
Associates		-	61	-	-
Deferred tax assets		33	33	-	-
<b>Non-current assets</b>		<b>49,668</b>	<b>53,325</b>	<b>86,938</b>	<b>157,517</b>
Inventories		9,390	20,573	-	-
Trade receivables		5,154	10,152	-	2,010
Other receivables		4,398	3,336	308	225
Cash and cash equivalents		3,474	5,730	24	296
Contract assets		131	1,353	-	458
Income tax receivables		112	111	-	-
<b>Current assets</b>		<b>22,659</b>	<b>41,255</b>	<b>332</b>	<b>2,989</b>
<b>Total assets</b>		<b>72,327</b>	<b>94,580</b>	<b>87,270</b>	<b>160,506</b>
<b>EQUITY</b>					
Share capital	13	183,253	183,253	183,253	183,253
Accumulated losses		(149,340)	(134,935)	(106,750)	(29,134)
Translation reserves		701	898	-	-
Other reserves		8,002	7,287	-	-
<b>Equity attributable to owners of the Company</b>		<b>42,616</b>	<b>56,503</b>	<b>76,503</b>	<b>154,119</b>
Non-controlling interests	14	585	-	-	-
<b>Total equity</b>		<b>43,201</b>	<b>56,503</b>	<b>76,503</b>	<b>154,119</b>
<b>LIABILITIES</b>					
Lease liabilities	12	3,853	4,775	-	-
Deferred tax liabilities		4,344	4,347	-	-
<b>Non-current liabilities</b>		<b>8,197</b>	<b>9,122</b>	<b>-</b>	<b>-</b>
Lease liabilities	12	1,232	1,465	-	-
Bank borrowings	12	5,039	10,098	-	-
Trade payables		3,830	7,050	89	-
Other payables		10,463	9,822	10,678	6,387
Contract liabilities		155	499	-	-
Income tax payable		210	21	-	-
<b>Current liabilities</b>		<b>20,929</b>	<b>28,955</b>	<b>10,767</b>	<b>6,387</b>
<b>Total liabilities</b>		<b>29,126</b>	<b>38,077</b>	<b>10,767</b>	<b>6,387</b>
<b>Total equity and liabilities</b>		<b>72,327</b>	<b>94,580</b>	<b>87,270</b>	<b>160,506</b>

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**Unaudited Condensed Interim Consolidated Financial Statements Announcement***For the six months and full year ended 31 March 2026***C CONDENSED INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS**

	<b>Group</b>	
	<b>12 Months Ended</b>	
	<b>31/03/2026</b>	<b>31/03/2025</b>
	<b>S\$'000</b>	<b>S\$'000</b>
<b>Cash flows from Operating activities</b>		
Loss before income tax	(11,302)	(3,253)
Loss before tax from discontinued operations	(3,207)	(6,955)
Adjustments for :		
Amortization of intangible assets	6	14
Depreciation of property, plant and equipment	2,820	3,443
Depreciation of right-of-use assets	287	731
Loss on disposal of property, plant and equipment	43	80
Reversal of impairment loss on trade receivables	(171)	(149)
(Reversal of)/Impairment loss on property, plant and equipment	(16)	7
Impairment loss on right of use assets	15	-
Impairment loss on Associates	61	-
Interest expense	733	1,156
Interest income	(1)	(12)
Inventory written off	-	1,146
Provision for inventory	4,541	-
Plant and equipment written off	-	87
Share of results from an associate, net of tax	-	48
Trade receivables written off	-	12
Trade payables written back	-	(36)
Net foreign exchange (gain)/loss - unrealized	(108)	216
Operating cash flows before movements in working capital	(6,299)	(3,465)
Changes in:		
Trade receivables	4,832	5,568
Other receivables	(1,274)	(22)
Contract assets	1,183	(743)
Inventories	6,328	4,505
Trade payables	(2,998)	(3,857)
Other payables	(2,232)	115
Contract liabilities	(328)	(245)
Cash (used in)/generated from operating activities	(788)	1,856
Interest received	1	12
Income tax paid	(75)	(184)
<b>Net cash (used in)/generated from operating activities</b>	<b>(862)</b>	<b>1,684</b>

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**Unaudited Condensed Interim Consolidated Financial Statements Announcement***For the six months and full year ended 31 March 2026***C CONDENSED INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS (Continued)**

	<b>31/03/2026</b>	<b>31/03/2025</b>
	<b>S\$'000</b>	<b>S\$'000</b>
<b>Cash flows from investing activities</b>		
Proceeds from disposal of plant and equipment	832	4,550
Disposal of partial shares in subsidiaries	1,700	-
Purchases of plant and equipment	(612)	(99)
Purchases of intangible asset	-	(42)
<b>Net cash generated from investing activities</b>	<b>1,920</b>	<b>4,409</b>
<b>Cash flows from financing activities</b>		
Fixed deposit pledged	-	10
Interest paid on lease liabilities	(242)	(328)
Interest paid on bank loans	(347)	(675)
Repayment of lease liabilities	(862)	(1,754)
Loan advances from related corporations	3,200	-
Repayment of bank loans	(4,761)	(5,066)
Repayment of advance from a shareholder	-	(2,000)
Advance from a shareholder	-	1,000
Restricted cash at bank	356	321
<b>Net cash used in financing activities</b>	<b>(2,656)</b>	<b>(8,492)</b>
Net decrease in cash and cash equivalents	(1,597)	(2,399)
Cash and cash equivalents at beginning of the financial year	4,741	7,507
Effect of exchange rate fluctuations on cash and cash equivalents	(303)	(367)
Cash and cash equivalents at end of the financial year	<b>2,841</b>	<b>4,741</b>
<b>Cash and cash equivalents comprise the following:</b>		
Cash and cash equivalents in Consolidated Statement of Financial Position	3,474	5,730
Restricted cash balances	(633)	(989)
<b>Cash and cash equivalents in Consolidated Statement of Cash Flows</b>	<b>2,841</b>	<b>4,741</b>



## **AMOS GROUP LIMITED**

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### **E NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS**

#### **1 Corporate Information**

AMOS Group Limited (“the Company”) is incorporated in Singapore. The address of the Company’s registered office is 156 Gul Circle, Singapore 629613. The Company is listed on the Singapore Exchange.

The principal activity of the Company and its subsidiaries (collectively, the Group) is the supply of products, services, and solutions to energy customers through its network of fulfilment centres spanning Asia, the Middle East and the United Kingdom.

#### **2 Basis of Preparation**

The condensed interim consolidated financial statements for the six months (“2H FY2026”) and full year (“FY2026”) ended 31 March 2026 have been prepared in accordance with SFRS(I) 1-34 Interim Financial Reporting issued by the Singapore Accounting Standards Council. The condensed interim consolidated 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 audited financial year which were prepared in accordance with SFRS(I)s, except for the adoption of new and amended standards as set out in Note 2.1.

The condensed interim consolidated financial statements of the Group are presented in Singapore dollar (“S\$”) which is Company’s functional currency, and all financial information are presented in Singapore dollar have been rounded to the nearest thousand, unless otherwise stated.

##### **2.1 New and amended standards adopted by the Group**

Amendments to accounting standards have become applicable for the current reporting period. The Group did not have to change its accounting policies or make retrospective adjustments as a result of adopting those standards.

##### **2.2 Use of judgements and estimates**

In preparing the condensed interim consolidated 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 recognized in the period in which the estimates are revised and in any future periods affected.

Information about assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next interim period are:

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### **2 Basis of Preparation** (continued)

#### **2.2 Use of judgements and estimates** (continued)

##### *a. Inventory provision*

The Group's inventories are stated at the lower of cost and net realizable value ("NRV"), with allowances for slow-moving and obsolete inventories determined based on inventory ageing.

The assessment of NRV and the determination of allowances for slow-moving or obsolete inventories involve significant management judgement and estimation. In determining NRV, management considers recent selling prices, historical sales trends, prevailing market conditions, inventory ageing and expected future demand. Further judgement is required in applying ageing criteria, determining appropriate provisioning rates for aged inventories, and assessing the recoverability of slow-moving inventories, particularly considering market volatility and technological changes.

##### *b. Impairment assessment of non-financial assets*

The carrying amounts of the Group's non-financial assets (including property, plant and equipment, Right-of-use assets and intangible assets), other than inventories and deferred tax assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated. An impairment loss is recognized if the carrying amount of an asset or its related cash-generating unit (CGU) exceeds its estimated recoverable amount.

The recoverable amount of an asset or CGU is the greater of its value in use and its fair value less costs of disposal. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or CGU. For the purpose of impairment testing, assets that cannot be tested individually are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or CGUs.

The Group's corporate assets do not generate separate cash inflows and are utilized by more than one CGU. Corporate assets are allocated to CGUs on a reasonable and consistent basis and tested for impairment as part of the testing of the CGU to which the corporate asset is allocated.

Impairment losses are recognized in profit or loss. Impairment losses recognized in respect of CGUs are allocated to reduce the carrying amounts of the other assets in the CGU (group of CGUs) on a *pro rata* basis.

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### *c. Measurement of expected credit loss ("ECL") allowance for trade receivables and contract assets*

The Group applies the simplified approach to provide for ECLs for all trade receivables and contract assets. The simplified approach requires the loss allowance to be measured at an amount equal to lifetime ECLs.

The Group segments its trade receivables and contract assets based on the risk profile of their clients which include the country that their customers operate. The Group used data that is determined to be predictive of the risk of loss (including but not limited to financial information and available public information of their customers and past experience of the customers' repayment patterns) to determine the applicable credit loss rates to trade receivables.

In determining the expected credit losses for their trade receivables and contract assets, the Group used the following bases:

- Trade receivables that have been outstanding beyond the expected range of past due days and for which there is no reasonable expectation of recovery are deemed to be credit-impaired. These trade receivables are fully impaired.
- The expected credit losses for non-credit impaired trade receivables and contract assets are estimated using a provision matrix using historical credit loss rates adjusted with forward-looking information to reflect the effects of the current and future economic conditions in each geographical region.

## **3 Seasonal Operations**

The Group's businesses are not affected significantly by seasonal or cyclical factors during the financial period.

## **4 Segment and Revenue Information**

### **4.1 Reportable Segments**

The Group operates and manages its business primarily as a single operating segment for the supply of products, services, and solutions to energy customers through its network of fulfilment centres spanning Asia, the Middle East and the United Kingdom. As such, no operating segmental revenue and results have been prepared.

The Group's chief operating decision maker reviews the consolidated results prepared based on the Group's accounting policies when making decisions, including the allocation of resources and assessment of performance of the Group.

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### 4.2 Disaggregation of Revenue

	Group		Company	
	6 Months Ended		12 Months Ended	
	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
	S\$'000	S\$'000	S\$'000	S\$'000
<b>Revenue</b>				
Sales of goods revenue recognized at a point in time	11,027	14,454	21,472	29,377
Service revenue recognized at a point in time	2,100	2,270	4,349	4,640
Rental revenue recognized over time	-	1,963	927	4,292
	<u>13,127</u>	<u>18,687</u>	<u>26,748</u>	<u>38,309</u>
<b>Geographical Information</b>				
Singapore	6,386	6,840	12,062	14,121
China	2,030	1,900	4,157	3,919
Malaysia	681	4,248	681	6,281
United Kingdom	1,738	2,413	1,738	4,589
Other countries	2,292	3,286	8,110	9,399
	<u>13,127</u>	<u>18,687</u>	<u>26,748</u>	<u>38,309</u>

<sup>(1)</sup> Revenue from "Other countries" includes revenue from customers in countries that individually account for less than 10% of the Group's revenue.

### 4.3 In the review of performance, the factors leading to any material changes in contributions to turnover and earnings by business or geographical segments.

The Group typically experiences a fluctuation in revenue contribution from each customer in each financial year due to the project-based nature of our business and industry, whereby our customers' projects typically differ in their scope and size, and their occurrence is irregular, resulting in the supply of different products to them on an irregular basis. Revenue during the period was also impacted by the elimination of products and services with low profitability and/or cashflow.

### 4.4 A breakdown of Revenue

	Group		
	FY2026	FY2025	Incr/ (decr) %
	S\$'000	S\$'000	
(a) Sales reported for the first half year	13,621	19,622	(31%)
(b) Sales reported for the second half year	13,127	18,687	(30%)

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### 5 Financial Assets and Financial Liabilities

Set out below is an overview of the financial assets and financial liabilities of the Group as at 31 March 2026 and 31 March 2025:

	Group		Company	
	31-Mar-26 S\$'000	31-Mar-25 S\$'000	31-Mar-26 S\$'000	31-Mar-25 S\$'000
<b>Financial assets</b>				
Trade receivables	5,154	10,152	-	2,010
Other receivables (excludes prepayments and GST recoverable)	717	918	157	7
Cash and cash equivalents	3,474	5,730	24	296
	<u>9,345</u>	<u>16,800</u>	<u>181</u>	<u>2,313</u>
<b>Financial liabilities</b>				
Secured bank loans	5,039	10,098	-	-
Lease liabilities	5,085	6,240	-	-
Trade payables	3,830	7,050	89	-
Other payables	10,463	9,822	10,678	6,387
	<u>24,417</u>	<u>33,210</u>	<u>10,767</u>	<u>6,387</u>

### 6 Loss Before Taxation

#### 6.1 Significant Items

The profit before income tax is arrived at after (charging)/crediting:

	Group			Group		
	6 Months Ended 31-Mar-26 S\$'000	31-Mar-25 S\$'000	Incr/ (decr) %	12 Months Ended 31-Mar-26 S\$'000	31-Mar-25 S\$'000	Incr/ (decr) %
Amortisation of intangible assets	(3)	(21)	(86)	(6)	3	NM
Depreciation of property, plant and equipment	(1,237)	(1,705)	(27)	(2,820)	(3,211)	(12)
Depreciation of right-of-use assets	(111)	(218)	(49)	(287)	(253)	13
Provision for inventory	(4,541)	(455)	898	(4,541)	(496)	816
Reversal of impairment loss on trade receivables	104	388	(73)	171	133	29
Interest expense	(575)	(513)	12	(733)	(1,101)	(33)
Interest income	1	2	(50)	1	8	(88)
(Loss)/Gain on disposal of property, plant and equipment	(36)	(110)	(67)	(43)	(111)	(61)
Impairment loss of property, plant and equipment	16	(7)	(329)	16	(7)	NM
Foreign exchange gain/(loss) - net	266	381	(30)	83	(381)	NM
Restructuring costs	(450)	(169)	166	(653)	(174)	275
Sundry income	171	57	200	510	66	673

NM: Not meaningful

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### 6 Loss Before Taxation (Continued)

#### 6.2 Related Party Transactions under SFRS

	Group		Group	
	6 Months Ended		12 Months Ended	
	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
	S\$'000	S\$'000	S\$'000	S\$'000
<i>Shareholders of the Company</i>				
- Short term advance from	-	-	-	1,000
- Repayment of short term advance to	-	-	-	(2,000)
- Interest expenses paid/payable	69	80	135	153
	<u>69</u>	<u>80</u>	<u>135</u>	<u>153</u>
<i>Related corporations</i>				
- Short term loan advance from	3,200	-	3,200	-
- Investment in joint venture	1,700	-	1,700	-
- Sales	433	1,086	953	1,403
	<u>433</u>	<u>1,086</u>	<u>953</u>	<u>1,403</u>

### 7 Taxation

The Group calculates the period income tax credit using the tax rate that would be applicable to the expected total annual earnings. The major components of income tax credit in the condensed interim consolidated statement of profit or loss are:

	Group		Group	
	6 Months Ended		12 Months Ended	
	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
	S\$'000	S\$'000	S\$'000	S\$'000
Current income tax (expense)/credit	(239)	-	(283)	(103)
Deferred income tax expense relating to origination and reversal of temporary differences	-	28	-	81
	<u>(239)</u>	<u>28</u>	<u>(283)</u>	<u>(22)</u>

### 8 Loss from discontinued operations

During FY2026, following a strategic review focused on streamlining the Group's operations and refocusing on its core Energy supply chain business, the Group committed to a plan to discontinue and divest its Marine operations. The Marine operations represent a separate major line of business of the Group and have accordingly been classified as a discontinued operation under SFRS.

#### The Disposal

On 27 January 2026, the Company, through its wholly owned subsidiaries, entered into a Master Agreement and ancillary Transaction Documents with Everise Shipping (Singapore) Holdings Pte. Ltd. ("Everise"), under which the AMOS Group agreed to sell, and Everise agreed to purchase the following Sale Assets:

- (i) the entire shareholding interest in Amos International (HK) Limited;
- (ii) the entire shareholding interest in Amos Korea Co. Ltd.; and
- (iii) certain inventory and other assets of Amos International (S) Pte. Ltd. and Amos International (Shanghai) Co., Ltd.

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### 8 Loss from discontinued operations (Continued)

The aggregate cash consideration for the Sale Assets is S\$1.88 million, with no deferred consideration, earn-out, put or call options, or convertible rights. The consideration was arrived at on a willing-buyer, willing-seller basis having regard to the historical financial performance and net asset value of the Sale Assets and to market valuation benchmarks for comparable service providers in the marine supplies sector. The proceeds from the disposal have been retained for the Group's general working capital.

The transaction constitutes a disclosable transaction under Chapter 10 of the SGX-ST Listing Manual, the highest relative figure under Rule 1006 being 13.27% (being the aggregate consideration relative to the Company's market capitalization). Full details were set out in the Company's announcement entitled "Proposed Disposal of Assets in AMOS Group Limited — Disclosable Transaction under Chapter 10 of the SGX-ST Listing Manual" released on 27 January 2026.

The transfer of the entire issued and paid-up share capital of Amos International (HK) Limited (34,188,674 ordinary shares) and Amos Korea Co. Ltd. (574,885 ordinary shares) to E was completed on 27 January 2026, as announced under Rule 706A of the Listing Manual on the same date. Following completion, Amos International (HK) Limited and Amos Korea Co. Ltd. ceased to be subsidiaries of the Company.

#### Accounting treatment

In accordance with SFRS, the post-tax results of the Marine operations for the period from 1 April 2025 up to the disposal completion date, together with the loss recognized on disposal of the Sale Assets, have been presented as a single line item, "Loss from discontinued operations, net of tax", on the face of the condensed interim consolidated statement of profit or loss. The comparative statement of profit or loss for FY2025 has been re-presented on the same basis to reclassify the results of the Marine operations as discontinued operations. The re-presentation has no effect on the Group's previously reported total loss or total comprehensive loss for FY2025.

As the disposal completed during the financial year, no assets or liabilities of the Marine operations are classified as held for sale on the consolidated statement of financial position as at 31 March 2026. In accordance with SFRS(I) 5, the comparative statement of financial position as at 31 March 2025 has not been re-presented.

The results of the discontinued operations are as follows:

	<b>FY2026</b>	<b>FY2025</b>	<b>Incr/ (decr) %</b>
	<b>S\$'000</b>	<b>S\$'000</b>	
Revenue	7,024	19,798	(65%)
Expenses	(10,231)	(26,753)	(62%)
Profit before tax from discontinued operations	(3,207)	(6,955)	(54%)
Income tax expense	-	232	(100%)
Profit after tax from discontinued operations	(3,207)	(6,723)	(52%)

### 9 Dividend

No dividend has been declared for FY2026 as the Group has incurred a loss for the financial year ended 31 March 2026.

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### 10 Net asset value (for the issuer and group) per ordinary share based on issued share capital of the issuer at the end of the (a) current financial period reported on; and (b) immediately preceding financial year.

	Group		Company	
	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
Net asset value attributable to shareholders of the Company (S\$'000)	42,616	56,503	76,503	154,119
Number of ordinary shares ('000)	208,331	208,331	208,331	208,331
Net asset value per ordinary share (cents)	20.46	27.12	36.72	73.98

### 11 Property, plant and equipment

During the six months ended 31 March 2026, the Group acquired assets amounting to approximately S\$179,000 (31 March 2025: S\$33,000) and disposed/wrote-off of assets amounting to S\$5,000 (31 March 2025: S\$14,000).

The management estimated the recoverable amount of its non-financial assets as at 31 March 2026 which involves a comparison of the carrying value of the non-financial assets of the cash-generating-units ("CGU") to the recoverable amount of the respective CGUs, where the recoverable amount is the higher of fair value less costs to sell ("FVLCTS") and value-in-use ("VIU") of the CGUs. There were no material adjustments to the carrying value of non-financial assets arising from the assessment.

#### 11.1 Revaluation of property, plant and equipment – Leasehold/Freehold land and buildings

Leasehold building and freehold land and buildings are measured at their revalued amounts, less accumulated depreciation and impairment losses recognized after the date of the revaluation. Valuations are performed with sufficient regularity to ensure that the carrying amount does not differ materially from the fair value of the building at the end of the reporting period.

### 12 Borrowings

	Group		Company	
	31-Mar-26 S\$'000	31-Mar-25 S\$'000	31-Mar-26 S\$'000	31-Mar-25 S\$'000
<b>Amount repayable within one year or on demand</b>				
<i>Secured</i>				
- Bank loans	5,039	10,098	-	-
- Lease liabilities	1,232	1,465	-	-
	<u>6,271</u>	<u>11,563</u>	<u>-</u>	<u>-</u>
<b>Amount repayable after one year</b>				
<i>Secured</i>				
- Lease liabilities	3,853	4,775	-	-
	<u>3,853</u>	<u>4,775</u>	<u>-</u>	<u>-</u>

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### 12 Borrowings (Continued)

#### Details of any collaterals

Certain bank borrowings are secured by a legal mortgage over the Group's leasehold land and buildings of the Group.

Certain lease liabilities are secured by charges over the leased assets.

Bank covenants are monitored on a regular basis by management to ensure compliance with the agreement. In keeping with typical practices for commercial bank loans, a portion of the Group's banking facilities are expected to meet specified financial ratios and minimum net worth covenants for the Group and its subsidiaries. In the event of the Group and its subsidiaries breaching any of these covenants and should the covenant not be waived the outstanding loan facilities might be repayable at any time demanded by the commercial bank.

The Group had breached a specific bank loan covenant as at 31 March 2026 and therefore, in accordance with prevailing accounting requirements, S\$5.0 million of loan balances were therefore classified as Current Liabilities in the financial statements as of 31 March 2026. The remaining balance is repayable by 30 June 2026, and the Group has obtained financial commitment from related corporations to support the full repayment of such balance.

### 13 Share capital

	The Group and the Company			
	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
	Number of ordinary shares		Amount	
	'000	'000	S\$'000	S\$'000
Issued and paid up shares at the beginning and at the end of the financial year	208,331	208,331	183,253	183,253

The Company did not hold any treasury shares as at 31 March 2026 and 31 March 2025.

The Company's subsidiaries do not hold any shares in the Company as at 31 March 2026 and 31 March 2025. The Company did not have any outstanding options and convertible securities as at 31 March 2026 and 31 March 2025.

#### 13.1 Total number of issued shares excluding treasury shares as at the end of the current financial period and as at the end of the immediately preceding year

	The Group and the Company	
	31-Mar-26	31-Mar-25
	'000	'000
Total number of issued shares excluding treasury shares	208,331	208,331

#### 13.2 A statement showing all sales, transfers, cancellation and/or use of treasury shares as at the end of the current financial period reported on.

Not applicable.

#### 13.3 A statement showing all sales, transfers, cancellation and/or use of subsidiary holdings as at the end of the current financial period reported on.

Not applicable.

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### **14 Non-Controlling Interests - Changes in interests in subsidiaries**

On 8 January 2026, the Company entered into a joint venture agreement with CR3 Pte Ltd ("CR3"), pursuant to which the Company disposed of a 12% equity interest in each of AMOS Supply Pte Ltd, AMOS Malaysia Sdn. Bhd. and their respective subsidiaries (collectively, the "Sale Subsidiaries"), for a total cash consideration of S\$1,700,000. The Sale Subsidiaries are principally engaged in energy logistics, rigging, lifting, marine supply, and related industrial services businesses, supplying rigging solutions, testing, inspection, lifting equipment, consumables and associated services to the offshore oil and gas and marine industries.

Following completion of the transaction during FY2026, the Company retained an 88% controlling interest in each of the Sale Subsidiaries, which continue to be consolidated as subsidiaries of the Group. Of the three-member board of directors of each of the Sale Subsidiaries, two are nominated by the Company and one by CR3.

As the transaction did not result in a loss of control over the Sale Subsidiaries, it has been accounted for as an equity transaction in accordance with SFRS(I) 10 Consolidated Financial Statements.

This transaction constituted an Interested Person Transactions, please refer to disclosure above for details. The full terms of which were disclosed in the Company's announcement dated 8 January 2026 titled "Proposed Disposal Of 12% Equity Interest i In AMOS Supply Pte Ltd and AMOS Malaysia Sdn. Bhd. - disclosable Transaction Under Chapter 10 Of The SGX-ST Listing Manual".

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### **F OTHER INFORMATION REQUIRED BY LISTING RULE APPENDIX 7.2**

#### **1 Review**

The condensed interim consolidated statements of financial position of AMOS Group Limited and its subsidiaries as at 31 March 2026 and the related condensed interim consolidated profit or loss and other comprehensive income, condensed interim consolidated statements of changes in equity and condensed interim consolidated statement of cash flows for the full year ended 31 March 2026 and certain explanatory notes have not been audited or reviewed by the Company's auditors.

#### **2 Review of the Group's performance**

##### **2.1 Review of condensed interim consolidated statement of profit or loss and other comprehensive income**

###### **a. Revenue**

###### **FY2026 vs FY2025**

For the 12 months ended 31 March 2026 ("FY2026"), the Group's revenue from continuing operations was S\$26.7 million, a decrease of S\$11.6 million or 30.2% from S\$38.3 million in the corresponding period ended 31 March 2025 ("FY2025").

###### **2H FY2026 vs 2H FY2025**

For six months ended 31 March 2026 ("2H FY2026"), the Group's revenue was S\$13.1 million, a decrease of S\$5.6 million or 29.8% from S\$18.7 million in the corresponding period ended 31 March 2025 ("2H FY2025").

###### **b. Gross Profit**

###### **FY2026 vs FY2025**

The Group reported gross profit from continuing operations of S\$6.2 million in FY2026, a decrease of S\$7.1 million or 53.5% from S\$13.3 million in FY2025. Gross profit margin declined from 33.3% in FY2025 to 23.1% in FY2026.

###### **2H FY2026 vs 2H FY2025**

The Group reported gross profit of S\$3.2 million in 2H FY2026, a decrease of S\$2.7 million or 45.8% from a gross profit of S\$5.9 million in 2H FY2025. Gross profit margin declined from 29.4% in 2H FY2025 to 24.5% in 2H FY2026.

###### **c. Distribution costs**

###### **FY2026 vs FY2025**

Distribution costs from continuing operations decreased by S\$0.6 million or 20.7% from S\$3.1 million in FY2025 to S\$2.4 million in FY2026.

###### **2H FY2026 vs 2H FY2025**

Distribution costs decreased by S\$0.3 million or 23.2% from S\$1.5 million in 2H FY2025 to S\$1.2 million in 2H FY2026.

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### **2 Review of the Group's performance (Continued)**

#### **2.1 Review of condensed interim consolidated statement of profit or loss and other comprehensive income (Continued)**

##### **d. Administrative expenses**

###### **FY2026 vs FY2025**

Administrative expenses from continuing operations decreased by S\$1.4 million or 12.9% from S\$11.2 million in FY2025 to S\$9.8 million in FY2026, reflecting continued overhead reduction and headcount optimisation across the Group.

###### **2H FY2026 vs 2H FY2025**

Administrative expenses decreased by S\$1.7 million or 25.1% to S\$4.8 million in 2H FY2026 compared to S\$6.5 million in 2H FY2025.

##### **e. Other operating income**

###### **FY2026 vs FY2025**

Other operating income from continuing operations increased by S\$0.5 million from S\$0.1 million in FY2025 to S\$0.6 million in FY2026.

###### **2H FY2026 vs 2H FY2025**

Other operating income decreased by S\$0.3 million from S\$0.1 million in 2H FY2025 to S\$0.4 million in 2H FY2026.

##### **f. Other operating expenses**

###### **FY2026 vs FY2025**

Other operating expenses from continuing operations were S\$0.7 million in FY2026 compared to S\$0.8 million in FY2025, a decrease of S\$0.1 million.

###### **2H FY2026 vs 2H FY2025**

Other operating expenses in 2H FY2026 were S\$0.3 million compared to other operating income of S\$33 thousand in 2H FY2025, an increase of S\$0.3 million.

##### **g. Impairment loss on trade receivables**

###### **FY2026 vs FY2025 and 2H FY2026 vs 2H FY2025**

Reversal of impairment loss on trade receivables of S\$0.2 million and S\$0.1 million were recognised in FY2026 and 2H FY2026 respectively, as compared to reversal of impairment loss of S\$0.1 million and S\$0.4 million in both FY2025 and 2H FY2025.

##### **h. Impairment loss on property, plant and equipment, right-of-use assets and intangible assets**

###### **FY2026 vs FY2025 and 2H FY2026 vs 2H FY2025**

There was no material impairment loss recognised on property, plant and equipment, right-of-use assets and intangible assets in FY2026, 2H FY2026, FY2025 and 2H FY2025.

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### **2 Review of the Group's performance (Continued)**

#### **2.1 Review of condensed interim consolidated statement of profit or loss and other comprehensive income (Continued)**

##### **i. Provision for inventory**

The Group recognised an inventory write-down of S\$4.5 million during FY2026, of which the substantial majority was recognised in 2H FY2026. The write-down arose from management's annual net realisable value review of inventories carried out in accordance with SFRS, which identified the following:

- (i) ageing and slow-moving stock holdings in legacy product lines for which forward demand visibility has reduced;
- (ii) specific items where the estimated selling price net of costs to complete and sell has fallen below carrying cost due to competitive pricing pressure and changes in customer specification; and

The inventory write-down is a non-cash charge with no impact on the Group's operating cash flow in FY2026. Excluding the inventory write-down, other operating expenses for FY2026 from continuing operations would have been broadly in line with FY2025. The remaining carrying value of inventory as at 31 March 2026 of S\$9.4 million represents management's best estimate of net realisable value based on current market conditions and is reviewed at each reporting date.

##### **j. Finance costs**

###### **FY2026 vs FY2025 and 2H FY2026 vs 2H FY2025**

Finance costs decreased by S\$0.4 million or 33.4% from S\$1.1 million in FY2025 to S\$0.7 million in FY2026 and decreased by S\$0.2 million or 37.2% from S\$0.5 million in 2H FY2025 to S\$0.3 million in 2H FY2026. This reflects the substantial repayment of bank borrowings during the year.

##### **k. Loss from continuing operations**

###### **FY2026 vs FY2025**

The Group reported loss from continuing operations was S\$11.6 million in FY2026 compared to S\$3.3 million in FY2025. Excluding the inventory write-down of S\$4.5 million, the underlying loss before income tax from continuing operations for FY2026 would have been approximately S\$7.1 million.

###### **2H FY2026 vs 2H FY2025**

The Group reported a loss from continuing operations of S\$7.7 million in 2H FY2026 compared to S\$2.6 million in 2H FY2025, with the increase primarily reflecting the timing of recognition of the inventory write-down.

##### **l. Loss from discontinued operations**

For FY2026, the Marine operations contributed a total loss after tax of S\$3.2 million compared to FY2025 loss after tax of S\$6.7 million. Please refer to the loss from discontinued operations disclosure above for details.

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### **2 Review of the Group's performance (Continued)**

#### **2.1 Review of condensed interim consolidated statement of profit or loss and other comprehensive income (Continued)**

##### **m. Total comprehensive income for the period**

###### **FY2026 vs FY2025**

The total comprehensive loss for FY2026 was S\$14.7 million compared to a total comprehensive loss of S\$7.4 million for FY2025.

###### **2H FY2026 vs 2H FY2025**

The total comprehensive loss for 2H FY2026 was S\$9.9 million compared to total comprehensive loss of S\$1.6 million in 2H FY2025.

#### **2.2 Review of condensed interim consolidated statements of financial position**

##### **Current assets**

Current assets at the Group level decreased by S\$18.6 million or 45.0% from S\$41.3 million as at 31 March 2025 to S\$22.7 million as at 31 March 2026. This was mainly due to: (i) a decrease in inventories by S\$11.2 million; (ii) a decrease in trade receivables of S\$5.0 million; and (iii) a decrease in cash and cash equivalents of S\$2.2 million; (iv) a decrease in contract assets of S\$1.3m, offset by an increase in other receivables of S\$1.1 million.

Current assets at company level decreased by S\$2.7 million or 88.9% from S\$3.0 million as at 31 March 2025 to S\$0.3 million as at 31 March 2026. This was mainly due to: (i) a decrease in trade receivables by S\$2.0 million; (ii) a decrease in Cash and cash equivalents by S\$0.3 million; (iii) a decrease in contract assets by S\$0.5 million, offset by an increase in other receivables by S\$0.1 million.

##### **Non-current assets**

Non-current assets at the Group level decreased by S\$3.6 million or 6.9% from S\$53.3 million as at 31 March 2025 to S\$49.7 million as at 31 March 2026. The decrease was mainly due to: (i) a decrease of S\$3.1 million in property, plant and equipment; (ii) a decrease of S\$0.5 million in right-of-use assets.

Non-current assets at company level decreased by S\$72.5 million or 46.1% from S\$157.5 million as at 31 March 2025 to S\$85.0 million as at 31 March 2026. The decrease is mainly due to the decrease of Subsidiaries.

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### **2 Review of the Group's performance (Continued)**

#### **2.3 Review of condensed interim consolidated statements of financial position (Continued)**

##### **Current liabilities**

Current liabilities at the Group level decreased by S\$8.1 million or 27.9% from S\$29.0 million as at 31 March 2025 to S\$20.9 million as at 31 March 2026. The decrease was mainly due to repayment of S\$5.1 million in bank borrowings and a reduction of S\$2.7 million in trade and other payables.

Other Payables of S\$9.8 million as at 31 March 2025 at the Group level are mainly:

- (i) S\$2.4 million in accrued expenses including staff-related expenses;
- (ii) S\$2.4 million in short-term advances from a controlling shareholder and related interest; and
- (iv) S\$5.0 million in non-trade payables with third parties.

Other Payables of S\$10.5 million as at 31 March 2026 at the Group level are mainly:

- (i) S\$1.7 million in accrued expenses including staff-related expenses;
- (ii) S\$5.4 million in short-term advances (including interest) from a controlling shareholder and related interest; and
- (iv) S\$3.4 million in non-trade payables with third parties.

Current liabilities at the Company level increased by S\$4.3 million or 67.2% from S\$6.4 million as at 31 March 2025 to S\$10.7 million as at 31 March 2026.

##### **Non-current liabilities**

Non-current liabilities at the Group level decreased by S\$1.2 million or 13.1% from S\$9.1 million as at 31 March 2025 to S\$7.9 million as at 31 March 2026. The decrease was mainly due to a decrease of S\$0.9 million in lease liabilities.

##### **Capital, reserves and non-controlling interests**

Shareholders' equity decreased by S\$13.0 million or 23.1% from S\$56.5 million as at 31 March 2025 to S\$43.5 million as at 31 March 2026 due to total comprehensive loss of S\$14.7 million incurred in FY2026, offset by the net equity change from the recognition of non-controlling interest of S\$1.7 million.

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### **2 Review of the Group's performance (Continued)**

#### **2.3 Review of condensed interim consolidated statements of cash flows**

The cash and cash equivalents at 31 March 2026 decreased by S\$1.5 million or 33.3% from S\$4.7 million as at 31 March 2025 to S\$3.2 million as at 31 March 2026.

##### **Net cash generated from operating activities**

Net cash outflow of S\$0.9 million from operating activities in FY2026 as compared to net cash inflow of S\$1.7 million in FY2025. Net cash used in operating cash before changes in working capital in FY2026 was S\$6.3 million as compared to S\$3.5 million in FY2025.

Net working capital inflow was S\$5.5 million in FY2026 as compared to inflow of S\$5.3 million in FY2025. The net working capital inflow in FY2026 was mainly contributed by i) a decrease in trade and other receivables of S\$3.5 million and ii) a decrease in inventories of S\$6.3 million and (iii) a decrease in contract assets of S\$1.2 million, offset by i) a decrease in trade and other payables of S\$5.2 million and ii) an decrease in contract liabilities of S\$0.3 million.

##### **Net cash generated from / (used in) investing activities**

Net cash of S\$1.9 million was generated from investing activities in FY2026 as compared to S\$4.4 million generated from investing activities in FY2025.

##### **Net cash used in financing activities**

Net cash of S\$2.7 million was used in financing activities in FY2026 as compared to S\$8.5 million in FY2025. The net cash used in FY2026 was mainly due to repayment of bank borrowings and interest of S\$5.1 million, repayment of lease liabilities and interests of S\$1.1 million, offset by S\$3.2 million short-term advance from related corporations, and the release of restricted cash at a bank of S\$0.4 million.

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

Not applicable. No forecast or prospect statement has been previously disclosed to shareholders.

### **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**

AMOS Group Limited is a long-established supplier of products and service to energy customers from facilities operating in Asia, the Middle East, and the United Kingdom. The business prospects for AMOS are impacted by shifts in the global trade of goods as well as the development of current and existing energy resources. The Group is focusing efforts to drive sales and streamline costs to meet its financial obligations.

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**5 Dividend information**

**5a. Current Financial Period Reported on**

**Any dividend recommended/declared for the current financial period reported on?**

None.

**5b. Corresponding Period of the Immediately Preceding Financial Year**

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

None.

**5c. Date Payable**

Not applicable.

**5d. Book Closure Date**

Not applicable.

**5 If no dividend has been declared/recommended, a statement to that effect**

No dividend has been declared for FY2026 as the Group has incurred a loss in FY2026.

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### 6 Interested Person Transactions ("IPT") pursuant to Chapter 9 of the Listing Manual

The Company has not obtained a general mandate from shareholders for interested person transactions pursuant to Rule 920 of the Listing Manual. The aggregate value of interested person transactions entered into during the financial year ended 31 March 2026 (excluding transactions less than S\$100,000) is set out below:

Name of Interested Person	Nature of IPTs	Aggregate Value of all interested person transactions during the financial year under review (excluding transactions less than S\$100,000 and transactions conducted under shareholders' mandate pursuant to Rule 920)
CR3 Pte. Ltd.	Joint Venture Investment	1,700,000
CR3 Pte. Ltd.	Loan Interest	20,085
CR3 (Singapore) Pte. Ltd.	Trade related	686,909
CR3 (Thailand) Co., Ltd.	Trade related	267,124
PeakBayou Limited	Loan interest	135,344
<b>Total</b>		<b>2,809,462</b>

The aggregate value of all IPTs entered into by the Group commencing 1 April 2025 to 31 March 2026 is S\$ 2,809,462, representing 4.98% of the Group's latest audited NTA of S\$ 56,466,613 as at 31 March 2025.

CR3 Pte Ltd and its subsidiaries (including but not limited to CR3 (Singapore) Pte Ltd and CR3 (Thailand) Co. Ltd) provides maintenance, turnaround, and related engineering services to the petrochemical, oil & gas, and other heavy industrial sectors. CR3 Pte Ltd is incorporated in Singapore and wholly owned by a Company controlled by Kyle Arnold Shaw Jr.

PeakBayou Ltd is an investment holding company incorporated in Cayman Islands, wholly owned by a private equity fund, managed by ShawKwei Investments LLC. PeakBayou Ltd is the largest shareholder of the Company, holding 81.3% of the shares as of 31 March 2025.

### 7 Confirmation that the issuer has procured undertakings from all its directors and executive officers (in the format set out in Appendix 7.7) under Rule 720(1).

The Company has received undertakings from all its directors and executive officers in the format as set out in Appendix 7.7 under Rule 720(1) of the Listing Manual of the SGX-ST.

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- 8 Please disclose the status on the use of proceeds raised from IPO and any offerings pursuant to Chapter 8 and whether the use of proceeds is in accordance with the stated use. Where the proceeds have been used for working capital purposes, a breakdown with specific details on how the proceeds have been applied must be disclosed.**

For the period ended 31 March 2026, Net Proceeds from the most recent Rights Issue were further utilized as shown in the table below:

Use of Net Proceeds	Allocation of the Net Proceeds as set out in the Company's Offer Information Statement on 30 December 2022		Net Proceeds utilized up to 31 March 2026	Balance of Net Proceeds as at 31 March 2026
	S\$'000	%	S\$'000	S\$'000
(a) Repayment of a portion of the Bank Loan	1,400	34%	1,400	-
(b) Technology initiatives	1,400	34%	1,366	34
(c) Development and expansion of the Alcona Product Line	600	15%	600	-
(d) General working capital requirements of the Group	700	17%	700	-
<b>Total</b>	<b>4,100</b>	<b>100%</b>	<b>4,066</b>	<b>34</b>

Breakdown of proceeds utilized for working capital requirements as at 31 March 2026:

	S\$'000
Procurement Initiatives	700

**Notes** (as set out in the Offer Information Statement on 30 December 2022)

The Company intends to utilise the Net Proceeds for the following purposes:

- (a) repayment of a portion of the Bank Loan;
- (b) funding the Group's technology initiatives;
- (c) developing and expanding the Group's "Alcona" proprietary product line for the marine and energy sectors ("Alcona Product Line"); and
- (d) general working capital requirements of the Group, which includes funding the Group's procurement initiatives.

- 9 Breakdown of the annual dividend (in dollar value) for the issuer's latest full year and its previous year**

	FY2026	FY2025
Type of Dividend	-	-
Dividend per share	-	-
Annual Dividend (S\$'000)	-	-

- 10 Disclosure of person occupying a managerial position in the issuer or any of its principal subsidiaries who is a relative of a director or chief executive officer or substantial shareholder of the issuer.**

There is no relative of a director or chief executive officer or substantial shareholder of the issuer occupying a managerial position in the issuer or any of its principal subsidiaries.

## **AMOS GROUP LIMITED**

(Incorporated in Singapore. Company Registration Number: 201004068M)

### **11 Disclosure pursuant to Rule 706A of the SGX Listing Manual**

During the financial year ended 31 March 2026, the following changes in shareholding interests in subsidiaries of the Company occurred:

**(i) AMOS Supply Pte Ltd and AMOS Malaysia Sdn. Bhd. (and their respective subsidiaries) disposal of 12% equity interest.** Pursuant to a joint venture agreement dated 8 January 2026 entered into between the Company and CR3 Pte Ltd ("CR3"), the Company disposed of a 12% equity interest in AMOS Supply Pte Ltd, AMOS Malaysia Sdn. Bhd. and their respective subsidiaries to CR3 for total cash consideration of S\$1,700,000. Following completion, the Company retained an 88% controlling interest in each of AMOS Supply Pte Ltd and AMOS Malaysia Sdn. Bhd., which continues to be consolidated as subsidiaries of the Group, and CR3 holds a 12% non-controlling interest. The disposal was at a premium to the Amos Supply and Amos Malaysia estimated market value as detailed in the RSM valuation report of 2 December 2025.

This transaction constituted an Interested Person Transactions, please refer to section F note 6 above for details. The full terms of which were disclosed in the Company's announcement dated 8 January 2026 titled "Proposed Disposal Of 12% Equity Interest In AMOS Supply Pte Ltd And AMOS Malaysia Sdn. Bhd. - disclosable Transaction Under Chapter 10 Of The SGX-ST Listing Manual".

**(ii) Amos International (HK) Limited and Amos Korea Co. Ltd. — disposal of entire shareholding.** On 27 January 2026, AMOS International (S) Pte. Ltd., a wholly-owned subsidiary of the Company, transferred 100% of its shareholding in each of Amos International (HK) Limited (34,188,674 ordinary shares) and Amos Korea Co. Ltd. (574,885 ordinary shares) to Everise Shipping (Singapore) Holdings Pte. Ltd., for an aggregate cash consideration of S\$256,000. The disposal was with an unrelated party and based on best efforts by both parties in negotiating the terms and conditions.

The transfers form part of a wider disposal of the Group's Marine operations, please refer to Loss from Discontinued Operations section of this announcement for details. The full terms of which were disclosed in the Company's announcement dated 27 January 2026 titled "Proposed Disposal of Assets in AMOS Group Limited — Disclosable Transaction under Chapter 10 of the SGX-ST Listing Manual".

Save as disclosed above, there were no other changes in shareholding interests in subsidiaries of the Company during the financial year ended 31 March 2026 that are required to be disclosed under Rule 706A.

### **BY ORDER OF THE BOARD**

**KYLE ARNOLD SHAW, JR**

Executive Chairman

Singapore

**DATE**