

UPHEALTH GROUP LIMITED
Registration No. 201835258H
(Incorporated in the Republic of Singapore)

**EMPHASIS OF MATTER BY INDEPENDENT AUDITORS ON THE FINANCIAL STATEMENTS FOR
THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

In compliance with Rule 704(4) of the Singapore Exchange Securities Trading Limited (the “**Exchange**”) Listing Manual Section B: Rules of Catalist (“**Catalist Rules**”), the Board of Directors (the “**Board**” or “**Directors**”) of UpHealth Group Limited (the “**Company**”, and together with its subsidiaries, the “**Group**”) would like to announce that the Company’s independent auditors, Foo Kon Tan LLP, have included an emphasis of matter, without modifying their audit opinion, with respect to the geopolitical uncertainties and economic impact on the Group arising from the ongoing armed conflict between Russia and Ukraine (“**Ongoing Geopolitical Uncertainties**”) in their report (the “**Independent Auditor’s Report**”) on the audited financial statements of the Group for the financial year ended 31 December 2025 (the “**Audited Financial Statements**”).

In the opinion of the Directors, the Ongoing Geopolitical Uncertainties have not caused any immediate concern to the Group’s operations as outlined in Note 31 of the Independent Auditor’s Report. An extract of the Independent Auditor’s Report together with the extract of the relevant note to the Audited Financial Statements is annexed to this announcement.

The Independent Auditor’s Report and a complete set of the Group’s Audited Financial Statements form part of the Company’s annual report for the financial year ended 31 December 2025, which is released on the SGXNet on 14 April 2026. Shareholders of the Company are advised to read this announcement in conjunction with the abovementioned annual report in their entirety.

BY ORDER OF THE BOARD

Marat Devlet-Kildeev
Chief Executive Officer and Executive Director

14 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.

The contact person for the Sponsor is Mr Shervyn Essex, 16 Collyer Quay, #10-00 Collyer Quay Centre, Singapore 049318, sponsorship@ppcf.com.sg.

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Appendix

Extract: Independent Auditor's Report

Emphasis of Matter

We draw attention to Note 31 of the financial statements, which describes the geopolitical uncertainties and economic impact on the Group arising from the ongoing armed conflict between Russia and Ukraine. Our opinion is not modified in respect of this matter.

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Appendix (continued)

Extract: Note 31 to the Audited Financial Statements

Ongoing geopolitical tensions with Ukraine have resulted in sanctions introduced by the United States of America, the European Union, and some other countries. Sanctions and counter measures have increased the level of economic uncertainty in the Russian business environment and imposed limitations on capital movements across various jurisdictions.