



LMS COMPLIANCE LIMITED
(Company Registration No. 202225544C)
(Incorporated in the Republic of Singapore)

MATERIAL VARIANCES BETWEEN AUDITED AND UNAUDITED FINANCIAL STATEMENTS

The Board of Directors (the “**Board**”) of LMS Compliance Ltd. (the “**Company**”, together with its subsidiaries, collectively the “**Group**”) refers to the announcement released by the Company on 26 February 2026 (the “**Announcement**”) in relation to the unaudited financial results for the financial year ended 31 December 2025 (“**FY2025**”) (the “**Unaudited Results**”).

Unless otherwise defined, all capitalized terms used herein shall have the same meanings as ascribed to them in the Announcement.

Pursuant to Rule 704(5) of the Listing Manual Section B: Rules of Catalist of the Singapore Exchange Securities Trading Limited (the “**Catalist Rules**”), the Board wishes to highlight that, following the finalisation of the audit, there are material variances between the Unaudited Results and the audited financial statement of the Group for FY2025 (the “**Audited Results**”) at the Company level and the Group consolidated level. The material variances and the relevant explanations for such variances are set out below. Shareholders of the Company are advised to read the Audited Results in their entirety in the Company’s annual report for FY2025, which will be announced by the Company on the SGXNet on or before 10 April 2026.

Statement of Financial Position as at 31 December 2025 (Group Level)	Audited Results RM'000	Unaudited Results RM'000	Difference RM'000	%	Note
Non-current liabilities					
Other payables	1,966	122	1,844	1511.5	A1
Current liabilities					
Trade and other payables	4,259	6,103	(1,844)	(30.2)	A1

Note:

A1. Certain contingent and deferred consideration payables have been reclassified to non-current liabilities from current liabilities, as their settlement is expected to occur after twelve months from the reporting date.

Statement of Financial Position as at 31 December 2025 (Company Level)	Audited Results RM'000	Unaudited Results RM'000	Difference RM'000	%	Note
Non-current assets					
Investment in subsidiaries	16,099	160	15,939	9961.9	A2
Current assets					
Trade and other receivables	7,678	22,907	(15,229)	(66.5)	A2
Equity					
Retained earnings	5,553	4,843	710	14.7	A2

Note:

A2. The increase in investment in the subsidiary arises from amounts due from the subsidiary that were previously recognised as other receivables, which have been reclassified as part of the net investment, as they are not expected to be repaid within the next twelve months. Following the reclassification, the previously recognised unrealised foreign exchange loss on receivables has been reversed, resulting in the increase in retained earnings.

Shareholders and potential investors 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 advisers.

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

By Order of the Board

Ooi Shu Geok

Executive Director and Chief Executive Officer

8 April 2026

This announcement has been reviewed by the Company's sponsor, RHT Capital 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. Mah How Soon at 36 Robinson Road, #10-06 City House, Singapore 068877, Email: sponsor@rhtgoc.com.