Our Ref: REG/LC/JY/CY/ NOC2026080001

11 August 2026

AMOS GROUP LIMITED
156 Gul Circle
Singapore 629613

Attn: Board of Directors

**[BY REGISTERED MAIL AND EMAIL]**

Dear Sir or Madam,

**AMOS GROUP LIMITED (THE "COMPANY", AND TOGETHER WITH ITS SUBSIDIARIES, THE "GROUP")**

**NOTICE OF COMPLIANCE (THIS "NOTICE")**

1 The Exchange refers to the following announcements of the Company:

(a) *"Close of Offer Announcement"* dated 12 December 2024, with announcement reference number: SG241212OTHRRYQ8;

(b) *"Request for Suspension"* dated 13 December 2024, with announcement reference number: SG241213SUSPXC5A;

(c) *"Interested Person Transaction Pursuant to Rule 905(2) of the Listing Rules"* dated 8 January 2026, with announcement reference number: SG260108OTHRPHUX;

(d) *"Financial Statements and Related Announcement: Full Yearly Results"* dated 30 May 2026, with announcement reference number: SG260530OTHR897B;

(e) *"Proposed Disposal of 11.3% Equity Interest in AMOS Supply Pte Ltd and AMOS Malaysia Sdn. Bhd."* dated 1 July 2026, with announcement reference number: SG260701OTHR0MU7;

(f) *"Announcement on Interested Person Transactions Pursuant to Chapter 905(2) of the Listing Manual"* dated 1 July 2026, with announcement reference number: SG260701OTHRO5TU; and

(g) *"Response to SGX queries in respect of the company's unaudited financial statement 31-Mar-26"* dated 30 July 2026, with announcement reference number SG260730OTHRLEMZ.

**Restoration of Free Float or Exit Offer**

2 Mainboard Rule 723 requires an issuer to ensure that at least 10% of the total number of issued shares excluding treasury shares (excluding preference shares and convertible equity securities) in a class that is listed is at all times held by the public (the "**Free Float**").

3 In a Regulator's Column dated 15 July 2024,[1] the Exchange set out the potential scenarios when a general offer leads to a loss of public float, including the requirement to provide an exit offer that complies with Mainboard Rules 1307 and 1309 if an issuer is to be privatised (the "**Regulator's Column**").

4 Following the close of a voluntary unconditional general offer launched by PeakBayou Ltd.,[2] the Free Float fell below 10% and trading in the Company's securities was suspended since 13 December 2024 pursuant to Mainboard Rule 724(1)(b) and Mainboard Rule 1303(1).

5 The Company had three months, or such longer period as the Exchange may agree, to restore the Free Float to at least 10% under Mainboard Rule 724(2). The Exchange had granted the Company two extensions, until 10 September 2025, to restore the Free Float. As of the date of this Notice, the Company has not announced or taken any steps to restore the Free Float or provide an exit offer in compliance with the Regulator's Column.

<u>Exchange's Directives</u>

6 Pursuant to Mainboard Rule 1405(1)(k), the Exchange hereby directs the Company to restore its Free Float to at least 10% of its total issued shares in accordance with Mainboard Rule 723 or, in the alternative, provide an exit offer in compliance with the Regulator's Column.

7 The Company shall announce a proposal that complies with either of these requirements on SGXNET, within <u>one month</u> from the date of this Notice, or such longer period as the Exchange may agree. The announcement shall include an indicative timeline and key milestones for the implementation and completion of the proposed course of action, including, where applicable, the obtaining of all necessary approvals. Any subsequent departure from the indicative timeline and key milestones shall be explained and promptly announced.

**Interested Person Transactions ("IPTs")**

8 Based on the annual report for the financial year ended 31 March 2026 ("**FY2026**") announced by the Company on 14 July 2026, it was disclosed that the Company did not have an audit committee during FY2026 and the review of IPTs was undertaken by the Board. The Board comprises Mr. Kyle Arnold Shaw, Jr (Executive Chairman), Mr. Marcel Eugene Beraud (Non-Independent Non-Executive Director) and Mr. David Wood Hudson (Independent Non-Executive Director).

9 On 8 January 2026, the Company announced that it entered into a joint venture agreement with CR3 Pte Ltd ("**CR3**") whereby the latter would acquire 12% of the issued shares in AMOS Supply Pte Ltd, AMOS Malaysia Sdn Bhd and their subsidiaries (collectively, the "**Sale Subsidiaries**") for

[1] https://www.sgxgroup.com/media-centre/20240715-regulators-column-potential-scenarios-when-general-offers-lead-loss

[2] The Company's Executive Chairman, Mr. Kyle Arnold Shaw, Jr is deemed interested in the Company's shares held by PeakBayou Ltd. as he is the sole manager of ShawKwei Investments LLC, which is the sole general partner of Shaw Kwei Asia Value Fund 2017, L.P., which is in turn the sole shareholder of PeakBayou Ltd..

a cash consideration of S$1.7 million. As CR3 is wholly owned by a company controlled by Mr. Kyle Arnold Shaw, Jr, the Executive Chairman of the Company, the transaction is an IPT under Chapter 9 of the Mainboard Rules. The value of the transaction represents 3.01% of the Group's latest audited net tangible asset of S$56,466,613 as at 31 March 2025. The transaction is therefore subject to the disclosure requirements under Mainboard Rules 905 and 917.

10 Pursuant to Mainboard Rule 917(4)(a), an announcement made under Rule 905 must contain, among others, a statement:

(a) whether or not the audit committee of the issuer is of the view that the transaction is on normal commercial terms, and is not prejudicial to the interests of the issuer and its minority shareholders; or

(b) that the audit committee is obtaining an opinion from an independent financial advisor before forming its view, which will be announced subsequently.

11 However, the Company's announcement of 8 January 2026 did not contain the statement from the audit committee required under Mainboard Rule 917(4)(a) as the Company did not have an audit committee. Instead, the Board issued a board statement stating that the transaction is on normal commercial terms, and is not prejudicial to the interests of the issuer and its minority shareholders.

12 On 30 May 2026, the Company announced its unaudited financial statements for FY2026. In the results announcement, it disclosed that the aggregate value of all IPTs entered into with Mr. Kyle Arnold Shaw, Jr and his associates during FY2026 represented 4.98% of the Group's latest audited net tangible assets as at 31 March 2025.

13 On 1 July 2026, the Company announced that it had entered into an addendum to the joint venture agreement with CR3, whereby CR3 would acquire a further 11.3% of the issued shares in the Sale Subsidiaries for a cash consideration of S$1 million. The transaction is an IPT and the value of the transaction accounts for 1.77% of the Group's latest audited net tangible asset of S$56,466,613 as at 31 March 2025.

14 In a separate announcement made by the Company on 1 July 2026, it disclosed that the Group had entered into multiple IPTs with Mr. Kyle Arnold Shaw, Jr and his associates between 1 April 2026 and 30 June 2026 (including the transaction relating to the Sale Subsidiaries) with an aggregate amount of S$1,169,392 that accounted for 2.07% of the Group's audited net tangible asset of S$56,466,613 as at 31 March 2025.

<u>Exchange's Directives</u>

15 Pursuant to Mainboard Rule 1405(1)(f), the Exchange hereby directs the Company to appoint an independent professional that is qualified to undertake the work of an independent financial adviser, within <u>one month</u> from the date of this Notice, or such longer period as the Exchange may agree.

16 The independent professional shall:

(a) provide advice to the Independent Non-Executive Director on the duties of the audit committee as set out in the Company's terms of reference; and

(b) review all IPTs entered into from the commencement of FY2026 and opine on whether such IPTs are on normal commercial terms and are not prejudicial to the interests of the Company and its minority shareholders (the "**Relevant Opinion**").

17 Pursuant to Mainboard Rule 1405(1)(b), the Exchange hereby directs the Company to make the following disclosures:

(a) for IPTs entered into before the date of this Notice, announce on SGXNET the Relevant Opinions on the IPTs, within one month from the appointment of the independent professional, or such longer period as the Exchange may agree; and

(b) for IPTs entered into after the date of this Notice, announce on SGXNET immediately the IPTs and the Relevant Opinions on the IPTs. The Relevant Opinions are to be procured before the entry into the IPTs.

18 The appointment of the independent professional shall continue until such time as the Company reconstitutes an audit committee that is in compliance with the Mainboard Rules and the Code of Corporate Governance.

19 The appointment and any changes to the appointment of the independent professional must be made in consultation with the Exchange and announced immediately on SGXNET.

20 Failure to comply with the requirements imposed by the Exchange shall be deemed to be a contravention of the Mainboard Rules. Upon fulfilling the requirements imposed, please write to inform the Exchange.

21 Please note that compliance with this Notice does not constitute a waiver of any kind, and the Exchange reserves the right to take disciplinary action against the Company and any relevant persons (which includes the Company's Directors and Executive Officers) for breaches of the Mainboard Rules, including any failure to comply with the requirements imposed by the Exchange.

Yours faithfully,

Michael Tang
Head, Listing Compliance
Singapore Exchange Regulation