
SGXNET ANNOUNCEMENT

31 August 2026

NOTIFICATION OF RELEASE OF THE AUDITED FINANCIAL STATEMENTS, MATERIAL VARIANCES AND DISCLAIMER OF OPINION BY THE INDEPENDENT AUDITORS

Unless otherwise defined, capitalised terms herein shall have the same meaning as ascribed to them in the Company's announcement dated 25 August 2026.

The Board of Directors (the “**Board**”) of USP Group Limited (the “**Company**”) refers to the Company's announcement dated 25 August 2026 in relation to the application by the Company to the Singapore Exchange Regulation Pte Ltd (“**SGX RegCo**”) for the following waivers and extensions of time in accordance with the applicable listing rules under the Listing Manual of the Singapore Exchange Securities Trading Limited (“**SGX-ST**”):

- (a) a waiver from the applicable interim financial reporting requirements under Rule 705(2) for FY2024-FY2026, to the extent applicable;
- (b) an extension of time for the release of the audited full-year financial results for FY2022-FY2026 pursuant to Rule 705(1);
- (c) an extension of time for the convening of a single AGM for FY2022-FY2026 pursuant to Rule 707(1);
- (d) a corresponding extension of time for the issue of a combined FY2022-FY2026 AR pursuant to Rule 707(2); and
- (e) a waiver from the applicable requirements to issue the SRs for FY2022-FY2026 pursuant to Rule 711A,

(collectively, the “**SGX RegCo Application**”).

The SGX RegCo Application remains under consideration by SGX RegCo. No approval has been granted as at the date of this announcement, and the Company is proceeding in accordance with the timeline proposed in the SGX RegCo Application.

Accordingly, the Board wishes to announce that the following announcements will be released on SGXNet today, 31 August 2026:

1. Independent Auditor's Reports containing disclaimers of opinion on the audited financial statements for the financial years ended 31 March 2022, 31 March 2023 and 31 March 2024, together with extracts of the relevant notes to the audited financial statements (the “**Independent Auditor's Reports**”);

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2. Material variances between the Company's unaudited financial statements and audited financial statements for the year ended 31 March 2022;
 3. Audited financial statements and other financial information for the financial year ended 31 March 2022;
 4. Material variances between the Company's unaudited financial statements and audited financial statements for the year ended 31 March 2023;
 5. Audited financial statements and other financial information for the financial year ended 31 March 2023; and
 6. Audited financial statements and other financial information for the financial year ended 31 March 2024.

(the audited financial statements and other financial information referred to in items 3, 5 and 6 above, collectively, the **"Audited Financial Statements"**).

Shareholders of the Company are advised to read this announcement in conjunction with the Independent Auditor's Reports and the Audited Financial Statements for FY2022-FY2024, which will be released separately on SGXNet and made available on the Company's corporate website. The Audited Financial Statements for FY2022-FY2024 will also be included in the combined FY2022-FY2025 Annual Report of the Company, subject to SGX RegCo's approval of the SGX RegCo Application.

The trading suspension of the Company's securities, which took effect on 23 February 2024, remains in force pending the Company's proposal for the resumption of trading of the Company's shares on the Mainboard of the SGX-ST. Any resumption of trading is subject to the approval of the SGX-ST and is not assured. The Company has appointed SAC Capital Private Limited as its financial adviser in connection with the proposed resumption of trading.

Shareholders and potential investors are advised to read this announcement and any further announcements made by the Company carefully. Shareholders and potential investors are advised to exercise caution when dealing in the securities of the Company and, where in doubt, to seek independent professional advice from their stockbrokers, bank managers, solicitors, accountants or other professional advisers.

BY ORDER OF THE BOARD

USP Group Limited

Leow Yong Kin

Chief Financial Officer and Joint Company Secretary

31 August 2026