AMOS GROUP LIMITED
Incorporated in Singapore | Company Registration Number: 201004068M | www.amosgroup.com

CHANGE OF FINANCIAL YEAR END AND CHANGE OF PRESENTATION CURRENCY

Pursuant to Rule 704 of the Listing Manual of the Singapore Exchange Securities Trading Limited ("**SGX-ST**"), the Board of Directors (the "**Board**") of AMOS Group Limited (the "**Company**", and together with its subsidiaries, the "**Group**") wishes to announce that the Board has, on 1 July 2026, resolved to change the financial year end of the Company and the Group from 31 March to 31 December, and to change the presentation currency of the Company and the Group from Singapore Dollars ("**S$**") to United States Dollars ("**US$**"), in each case with effect from the financial period commencing 1 April 2026.

1. CHANGE OF FINANCIAL YEAR END

Following the change, the current financial period will be a transitional period of nine (9) months from 1 April 2026 to 31 December 2026 (the "**Transitional Period**"). Thereafter, the financial year of the Company and the Group will commence on 1 January and end on 31 December of each year.

The Company will hold its annual general meeting in respect of the Transitional Period, and issue the audited financial statements and annual report for the Transitional Period, within the timelines prescribed under Rule 707 of the Listing Manual of the SGX-ST and the Companies Act 1967.

The change of financial year end does not have any impact on the audited financial statements of the Group for the financial year ended 31 March 2026, which have been prepared in S$ and which will be presented to shareholders at the forthcoming annual general meeting to be held on 29 July 2026.

2. CHANGE OF PRESENTATION CURRENCY

The Board is of the view that the change of presentation currency from S$ to US$ better reflects the economic substance of the Group's operations, as a significant proportion of the Group's revenue, costs and cash flows in its energy supply chain business are denominated in US$. The financial statements for the Transitional Period will be the first set of financial statements presented in US$, with comparative figures restated into US$ in accordance with Singapore Financial Reporting Standards (International).

3. RATIONALE

The changes will align the Group's reporting cycle and reporting currency with those of its principal business counterparties and the broader group of which it forms part, and enhance the comparability of the Group's financial statements for shareholders and investors.

4. NO SHAREHOLDER APPROVAL REQUIRED

The change of financial year end and the change of presentation currency are administrative in nature and do not require the approval of shareholders. The Company will comply with all applicable reporting obligations under the Listing Manual of the SGX-ST in respect of the Transitional Period.

None of the Directors or controlling shareholders of the Company has any interest, direct or indirect, in the above changes, other than through their respective shareholdings (if any) in the Company.

BY ORDER OF THE BOARD

KYLE ARNOLD SHAW, JR
Executive Chairman
9 July 2026