

AUTAGCO LTD.
(Incorporated in the Republic of Singapore)
(Company Registration No.: 200311348E)

CONDENSED INTERIM FINANCIAL STATEMENTS FOR THE THREE MONTHS AND NINE MONTHS ENDED 30 APRIL 2026

This announcement has been reviewed by the Company's sponsor, SAC Capital Private Limited (the "Sponsor").

This announcement has not been examined or approved by the Singapore Exchange Securities Trading Limited ("SGX-ST") and the SGX-ST assumes no responsibility for the contents of this announcement, including the correctness of any of the statements or opinions made or reports contained in this announcement.

The contact person for the Sponsor is Ms Lee Khai Yinn (Telephone no.: (65) 6232 3210) at 1 Robinson Road, #21-01 AIA Tower, Singapore 048542.

In view of that the Company's independent auditors, Grant Thornton Audit LLP has included a Material Uncertainty Related to Going Concern section on the audited financial statements of the Group for the financial year ended 31 July 2025, the Company is required by the SGX-ST to announce its quarterly financial statements pursuant to Rule 705 of the Catalist Rules.

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A. Condensed interim consolidated statement of profit or loss and other comprehensive income

	Group						
	Note	Three months ended			Nine months ended		
		30 Apr 2026 ("3Q FY26")	30 Apr 2025 ("3Q FY25")	Inc/ (Dec)	30 Apr 2026 ("9M FY26")	30 Apr 2025 ("9M FY25")	Inc/ (Dec)
		(Unaudited) S\$'000	(Unaudited) S\$'000	%	(Unaudited) S\$'000	(Unaudited) S\$'000	%
Revenue	4	151	414	(64%)	562	998	(44%)
Other operating income	6	102	48	>100%	336	312 ¹	8%
Reversal of expected credit loss allowance, net		-	-	N.M.	-	8 ¹	N.M.
Expenses							
- Inventories and consumables used		-	(114)	N.M.	(37)	(350)	(89%)
- Depreciation		(88)	(79)	11%	(275)	(94)	>100%
- Amortisation of intangible asset		(3)	-	N.M.	(9)	-	N.M.
- Employee benefits		(162)	(349)	(54%)	(649)	(1,033)	(37%)
- Finance cost		(36)	(31)	16%	(112)	(59)	90%
- Advertising, media and entertainment		(5)	(15)	(67%)	(9)	(17)	(47%)
- Lease expenses		(1)	(12)	(92%)	(5)	(46)	(89%)
- Transportation		(1)	(1)	0%	(3)	(2)	50%
- Legal and professional fees		(207)	(99)	>100%	(432)	(322)	34%
- Other operating expenses		(113)	(101)	12%	(344)	(267) ¹	29%
Total expenses		(616)	(801)	(23%)	(1,875)	(2,190)	(14%)
Loss before income tax	6	(363)	(339)	7%	(977)	(872)	12%
- Income tax expense		-	-	-	-	-	-
Net loss for the period		(363)	(339)	7%	(977)	(872)	12%
(Loss)/profit for the financial period attributable to:							
Owners of the Company		(835)	(333)	>100%	(1,660)	(825)	>100%
Non-controlling interest		472	(6)	N.M.	683	(47)	N.M.
		(363)	(339)	7%	(977)	(872)	12%

¹ Reclassifications of S\$8,000 and S\$31,000 were made from "Other operating income" to "Reversal of expected credit loss allowance, net" and "Other operating expenses" respectively, to be align with the presentation in the audited financial statements for the financial year ended 31 July 2025.

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		Group					
Note	Three months ended			Nine months ended			
	30 Apr 2026 ("3Q FY26")	30 Apr 2025 ("3Q FY25")	Inc/ (Dec)	30 Apr 2026 ("9M FY26")	30 Apr 2025 ("9M FY25")	Inc/ (Dec)	
		(Unaudited) S\$'000	(Unaudited) S\$'000	%	(Unaudited) S\$'000	(Unaudited) S\$'000	%
Other comprehensive profit/(loss):							
Exchange differences on translating foreign operations							
	-	5	N.M.	(28)	(19)		47%
Total comprehensive loss for the financial period							
	(363)	(334)	9%	(1,005)	(891)		13%
Total comprehensive (loss)/profit for the financial period attributable to:							
Owners of the Company							
	(835)	(328)	>100%	(1,688)	(844)		100%
Non-controlling interest							
	472	(6)	N.M.	683	(47)		N.M.
	(363)	(334)	9%	(1,005)	(891)		13%
Loss per share attributable to owners of the Company (cents) – basic and diluted							
9	(0.03)	(0.01)	>100%	(0.06)	(0.03)		100%

N.M. - not meaningful

B. Condensed interim statements of financial position

Note	The Group		The Company	
	30-Apr-26 (Unaudited) S\$'000	31-Jul-25 (Audited) S\$'000	30-Apr-26 (Unaudited) S\$'000	31-Jul-25 (Audited) S\$'000
ASSETS				
Non-current assets				
Property, plant and equipment	11	717	1,084	1
Goodwill	12	-	-	-
Other receivables		69	77	-
Intangible asset	13	8	17	-
Investments in subsidiaries		-	-	1
Convertible loans receivable	14	-	-	-
Total non-current assets		794	1,178	2
Current assets				
Inventories		-	6	-
Trade and other receivables		249	155	271
Cash and cash equivalents		154	66	146
Total current assets		403	227	417
Total assets		1,197	1,405	419
EQUITY AND LIABILITIES				
Equity				
Share capital	15	71,210	71,210	71,210
Foreign currency translation reserve		(51)	(23)	-
Accumulated losses		(74,786)	(73,126)	(74,326)
Equity attributable to owners of the Company		(3,627)	(1,939)	(3,116)
Non-controlling interest		-	(683)	-
Net capital deficiencies		(3,627)	(2,622)	(2,020)
Non-current liabilities				
Trade and other payables		933	450	933
Lease liabilities		376	657	-
Loans and borrowings	16	700	700	500
Provisions		40	47	-
Total non-current liabilities		2,049	1,854	1,433
Current liabilities				
Trade and other payables		2,100	1,727	1,747
Lease liabilities		318	404	-
Loans and borrowings	16	357	12	355
Provisions		-	30	-
Total current liabilities		2,775	2,173	2,102
Total liabilities		4,824	4,027	3,535
Total equity and liabilities		1,197	1,405	419

C. Condensed interim statements of changes in equity

(i) **Group**

	Share Capital S\$'000	Foreign Currency Translation Reserve S\$'000	Accumulated Losses S\$'000	Non- controlling Interest S\$'000	Total S\$'000
Balance at 1 August 2025	71,210	(23)	(73,126)	(683)	(2,622)
Loss for the financial period	-	-	(1,660)	683	(977)
Exchange differences on translating foreign operations	-	(28)	-	-	(28)
Balance at 30 April 2026	71,210	(51)	(74,786)	-	(3,627)
Balance at 1 August 2024	70,710	(6)	(71,842)	(608)	(1,746)
Issuance of shares	500	-	-	-	500
Loss for the financial period	-	-	(825)	(47)	(872)
Exchange differences on translating foreign operations	-	(19)	-	-	(19)
Balance at 30 April 2025	71,210	(25)	(72,667)	(655)	(2,137)

C. Condensed interim statements of changes in equity (cont'd)

(ii) **Company**

	Share Capital S\$'000	Accumulated Losses S\$'000	Total S\$'000
Balance at 1 August 2025	71,210	(73,230)	(2,020)
Loss for the financial period	-	(1,096)	(1,096)
Balance at 30 April 2026	71,210	(74,326)	(3,116)
Balance at 1 August 2024	70,710	(71,610)	(900)
Issuance of shares	500	-	500
Loss for the financial period	-	(798)	(798)
Balance at 30 April 2025	71,210	(72,408)	(1,198)

D. Condensed interim consolidated statement of cash flows

	9M FY26 (Unaudited) S\$'000	9M FY25 (Unaudited) S\$'000
Cash flows from operating activities		
Loss before income tax	(977)	(872)
<u>Adjustments for:</u>		
Reversal of expected credit loss allowance	-	(8)
Depreciation of property, plant and equipment	275	94
Amortisation of intangible asset	9	-
Gain on disposal of property, plant and equipment	(7)	-
Write off of property, plant and equipment	-	31
Reversal of impairment of property, plant and equipment	-	(38)
Gain on deconsolidation of subsidiaries	(290)	-
Gain on derecognition of lease	(3)	-
Interest expense	112	59
Operating cash flows before changes in working capital	(881)	(734)
<u>Changes in working capital</u>		
Inventories	6	3
Trade and other receivables	(93)	(13)
Provisions	(17)	-
Trade and other payables	801	(377)
Cash flows used in operations	(184)	(1,121)
Income tax paid	-	-
Net cash flows used in operating activities	(184)	(1,121)
Cash flows from investing activities		
Proceeds from disposal of property, plant and equipment	7	7
Currency translation difference	(28)	(19)
Acquisition of assets	(30)	(20)
Cash flows on the deconsolidation subsidiaries	(4)	-
Purchase of property, plant and equipment	-	(76)
Net cash flows used in investing activities	(55)	(108)
Cash flows from financing activities		
Loans from a corporate shareholder	282	330
Loans from Subscribers	300	-
Proceeds from convertible loan	-	500
Proceeds from issuance of shares	-	500
Proceeds from loans	-	160
Repayment of lease liabilities	(237)	(316)
Repayment of loans to a corporate shareholder	-	(90)
Repayment of interest	(18)	-
Net cash flows generated from financing activities	327	1,084
Net change in cash and cash equivalents	88	(145)
Cash and cash equivalents at beginning of the financial period	66	225
Cash and cash equivalents at end of the financial period	154	80

E. Notes to the condensed interim consolidated financial statements

1. Corporate Information

Autagco Ltd. (the “**Company**”) (Registration Number 200311348E) is a limited liability company incorporated and domiciled in Singapore and is listed on the Catalist Board of the Singapore Exchange Securities Trading Limited (the “**SGX-ST**”). The registered office of the Company is located at 36 Robinson Road, #20-01 City House, Singapore 068877. These condensed interim consolidated financial statements as at and for the three months (“**3Q FY26**”) and nine months ended 30 April 2026 (“**9M FY26**”) comprise the Company and its subsidiaries (collectively, the “**Group**”).

The principal activity of the Company is that of investment holding and management consultancy to its subsidiaries. The principal activities of the respective subsidiaries are those of the food and beverage and assisted living business in Singapore.

2. Basis of preparation

The condensed interim financial statements for the year ended 30 April 2026 have been prepared in accordance with SFRS(I) 1-34 Interim Financial Reporting issued by the Accounting Standards Council Singapore. The condensed interim financial statements do not include all the information required for a complete set of financial statements. However, selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the last audited announcement for the full year ended 31 July 2025. The accounting policies adopted are consistent with those of the previous financial year which were prepared in accordance with Singapore Financial Reporting Standards (International) (“**SFRS(I)s**”), except for the adoption of new and amended standards as set out in Note 2.1. The condensed interim financial statements are presented in Singapore dollar which is the Company’s functional currency.

As of 30 April 2026, the Group and Company were in a capital deficiency position of S\$3.63 million and S\$3.12 million respectively, and in a net current liability position of S\$2.37 million and S\$1.69 million respectively. The Group reported a net loss and total comprehensive loss of S\$0.98 million and S\$1.01 million respectively, along with net operating cash outflow of S\$0.18 million for 9M FY26. These factors indicate the existence of material uncertainty which may cast significant doubt on the Group’s and Company’s ability to continue as a going concern.

The Board is of the view that it is appropriate for the financial statements of the Group and the Company to be prepared and presented on a going concern basis and that the Group and Company will be able to generate sufficient cash flows to meet the operating requirements of the Group’s operations and to settle its liabilities as and when they fall due for the next 12 months, having regard to, among others, the following:

- (a) The Proposed Subscription and settlement reached on the Settlement Sum as disclosed in Note 17 under Section E; and
- (b) A letter of undertaking has been obtained from Mr. Soh Yeow Hwa, the Executive Director and Interim Chief Executive Officer of the Group, to provide continuing financial support to the Group to enable it to meet its financial obligations as and when they fall due so that the Group and the Company will continue as a going concern in the foreseeable future.

2.1. New and amended standards adopted by the Group

A number of amendments to SFRS(I)s have become applicable for the current reporting period. The Group did not have to change its accounting policies or make retrospective adjustments as a result of adopting those standards.

2.2. Use of judgements and estimates

In preparing the condensed interim financial statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

The significant judgements made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the consolidated financial statements as at and for the financial year ended 31 July 2025.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

Information about assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next interim period are as follows:

- Impairment assessment of investments in subsidiaries and amount due from subsidiaries
- Impairment assessment of goodwill
- Measurement of ECL of trade and other receivables
- Impairment of property, plant and equipment
- Purchase price allocation

3. Seasonal operations

The Group's businesses are not affected significantly by seasonal or cyclical factors during the financial period.

4. Segment and revenue information

With the diversification into the assisted living business in financial year ended 31 July 2025, the Group's operations are substantially in operating of food and beverages business and assisted living business. The Group's operations are substantially in assisted living business. Its food and beverages ceased when Superfood Kitchen Pte. Ltd. ("**SFK**") and The Green Bar Pte. Ltd. ("**TGB**") were placed under creditors' voluntary liquidation ("**CVL**"). Please refer to the announcements dated 31 August 2025 and 26 September 2025 for more details. The corporate finance advisory business in Australia remained inactive.

In identifying these operating segments, management generally follows the Group's service lines representing its main services. Each of these operating segments is managed separately as each requires different marketing approaches and other resources.

Management monitors the operating results of its business units separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on operating profit or loss which in certain respects, as explained in the table below, is measured differently from operating profit or loss in the consolidated financial statements.

Operating segments

The segment analysis on the Group's results for **three months** ended 30 April 2026 ("**3Q FY26**") and 30 April 2025 ("**3Q FY25**") are as follows:

	Food & Beverages		Assisted Living		Total	
	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000
	3Q-FY26	3Q-FY25	3Q-FY26	3Q-FY25	3Q-FY26	3Q-FY25
Revenue						
External customers	-	289	151	125	151	414
Total revenue	-	289	151	125	151	414
Segment operating loss	(1)	(60)	(56)	(77)	(57)	(137)
Other income and gains					129	330
Other expenses not allocated					(435)	(532)
Consolidated loss					(363)	(339)
Reportable segment assets	-	128	862	1,009	862	1,137
Other segment assets					335	93
					1,197	1,230
Reportable segment liabilities	-	472	1,267	1,079	1,267	1,551
Other segment liabilities					3,057	1,200
Loans and borrowings					500	616
					4,824	3,367

The segment analysis on the Group's results for nine months ended 30 April 2026 ("9M FY26") and 30 April 2025 ("9M FY25") are as follows:

	Food & Beverages		Assisted Living		Total	
	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000
	9M-FY26	9M-FY25	9M-FY26	9M-FY25	9M-FY26	9M-FY25
Revenue						
External customers	95	852	467	146	562	998
Total revenue	95	852	467	146	562	998
Segment operating loss	(87)	(193)	(178)	(112)	(265)	(305)
Other income and gains					336	330
Other expenses not allocated					(1,048)	(897)
Consolidated loss					(977)	(872)
Reportable segment assets	-	128	862	1,009	862	1,137
Other segment assets					335	93
					1,197	1,230
Reportable segment liabilities	-	472	1,267	1,079	1,267	1,551
Other segment liabilities					3,057	1,200
Loans and borrowings					500	616
					4,824	3,367

5. Financial assets and financial liabilities

Set out of below is an overview of the financial assets and financial liabilities of the Group as at 30 April 2026 and 31 July 2025:

	<u>Group</u>		<u>Company</u>	
	<u>30-Apr-26</u> S\$'000	<u>31-Jul-25</u> S\$'000	<u>30-Apr-26</u> S\$'000	<u>31-Jul-25</u> S\$'000
<i>Financial assets at amortised cost</i>				
Trade and other receivables	318	232	271	82
Less: Prepayments	(44)	(52)	(38)	(40)
	274	180	233	42
Cash and cash equivalents	154	66	146	6
	428	246	379	48
<i>Financial liabilities at amortised cost</i>				
Trade and other payables	3,033	2,177	2,680	1,600
Loans and borrowings	1,057	712	855	510
Lease liabilities	694	1,061	-	-
Total	4,784	3,950	3,535	2,110

6. Loss before income tax

Significant items

	<u>3Q FY26</u> S\$'000	<u>3Q FY25</u> S\$'000	<u>9M FY26</u> S\$'000	<u>9M FY25</u> S\$'000
Gain on deconsolidation of a subsidiary	(91)	-	(290)	-
Depreciation of property, plant and equipment	88	79	275	94
Interest expense	36	31	112	59

7. Related party transactions

In addition to the information disclosed elsewhere in the financial statements, the following transactions took place between the Group and related parties at terms agreed between the parties:

	<u>3Q FY26</u> S\$'000	<u>3Q FY25</u> S\$'000	<u>9M FY26</u> S\$'000	<u>9M FY25</u> S\$'000
A controlling shareholder of the Company				
Expenses paid on behalf	70	-	239	-
Reimbursement of expenses paid on behalf	-	-	(79)	-
Loan from a corporate shareholder	-	50	282	330
Repayment of loans to a corporate shareholder	-	-	-	(90)
Interest expenses	7	6	21	16

8. Dividends

No dividend has been declared for 9M FY26 and 9M FY25.

Please refer to Notes 5 and 6 in Section F - Other information required by Catalist Rules Appendix 7C for further details.

9. Loss per share (“LPS”)

	<u>3Q FY26</u> S\$'000	<u>3Q FY25</u> S\$'000	<u>9M FY26</u> S\$'000	<u>9M FY25</u> S\$'000
Loss attributable to the owners of the Company	(835)	(333)	(1,660)	(825)
Weighted average number of ordinary share ('000)	<u>2,607,007</u>	2,518,239	<u>2,607,007</u>	2,440,340
Based on the weighted average number of ordinary shares				
- Basic and diluted loss per share (cents)	<u>(0.03)</u>	<u>(0.01)</u>	<u>(0.06)</u>	<u>(0.03)</u>

Diluted LPS is the same as basic LPS for the financial period under review as there were no potential dilutive ordinary shares.

10. Net asset value

	Group		Company	
	<u>30-Apr-26</u>	<u>31-Jul-25</u>	<u>30-Apr-26</u>	<u>31-Jul-25</u>
Number of ordinary shares ('000)	2,607,007	2,607,007	2,607,007	2,607,007
Net assets value attributable to the owners of the Company per ordinary share based on existing issued share capital (excluding treasury shares) as at the end of the period reported on (cents)	(0.14)	(0.07)	(0.12)	(0.08)

11. Property, plant and equipment

During 9M FY26, the Group disposed or written off property, plant and equipment (“PPE”) with a net book value of S\$548,000 (9M FY25: S\$32,000). Out of these, PPE of net book value S\$455,000 had been fully impaired in the financial year ended 31 July 2025 and hence there is a corresponding reversal of impairment of these PPE amounting to S\$455,000 in 9M FY26 (9M FY25: S\$32,000) and accordingly there was no impact on the profit and loss of 9M FY26. Certain PPE that had been written off in prior years were sold for S\$7,000 and a corresponding gain on disposal had been recognised in the profit and loss statement. Some other right-of-use assets with net book value of S\$93,000 (9M FY2025: NIL) was terminated and the loss has been contra against the gain on derecognition of lease of S\$96,000, resulting in a net gain of S\$3,000.

Property, plant and equipment including right-of-use assets are reviewed for impairment losses whenever events or changes in circumstances indicate that the carrying amounts may not be recoverable.

Impairment loss is recognised for the amount by which the carrying amount of the asset exceed its recoverable amount. The recoverable amount is the higher of an asset’s fair value less costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest level for which there is separately identifiable cash flow (its cash generating unit or “CGU”). The recoverable amount of property, plant and equipment and right-of-use assets are determined based on value-in-use. The value-in-use calculation requires management to estimate future cash flows expected to arise from the assets or CGUs and a suitable discount rate in order to calculate the present value of those cash flows.

12. Goodwill

	<u>30-Apr-26</u> S\$'000	<u>Group</u> <u>31-Jul-25</u> S\$'000
<u>Cost:</u>		
At end of financial period/year	<u>1,295</u>	<u>1,295</u>
<u>Accumulated impairment:</u>		
At 1 August	1,295	1,276
Impairment made	<u>-</u>	<u>19</u>
At end of financial period/year	<u>1,295</u>	<u>1,295</u>
<u>Carrying amount:</u>		
At end of financial period/year	<u>-</u>	<u>-</u>

For the year ended 31 July 2025, based on the fair value less costs of disposal estimated using the adjusted net assets of SFK, there is an impairment of S\$19,000 to goodwill as SFK was placed under CVL on 31 August 2025.

13. Intangible asset

	<u>30-Apr-26</u> S\$'000	<u>Group</u> <u>31-Jul-25</u> S\$'000
<u>Cost:</u>		
At 1 August	24	-
Arising from asset acquisition	<u>-</u>	<u>24</u>
At end of financial period/year	<u>24</u>	<u>24</u>
<u>Accumulated amortisation:</u>		
At 1 August	7	-
Amortisation	<u>9</u>	<u>7</u>
At end of financial period/year	<u>16</u>	<u>7</u>
<u>Carrying amount:</u>		
At end of financial period/year	<u>8</u>	<u>17</u>

As part of the ongoing strategic review initiated by the Group since July 2024 (“**Strategic Review**”), the Company has on 26 November 2024, obtained shareholders’ approval for the diversification into the assisted living business, providing services which combines residential options with personalised support for the elderly.

On 30 December 2024, the Company has, through its wholly-owned subsidiary, Communa Gold Pte. Ltd. (“**Communa Gold**”) completed the acquisition of certain business and assets of Crescendo Wellness Living (“**Crescendo**”), a registered sole proprietorship that is principally engaged in the assisted living business, owned and operated by Dr Vimallan s/o Manokara (the “**Vendor**”).

The acquisition of assisted living business and assets of Crescendo at a purchase consideration of S\$50,000 has been accounted for as an asset acquisition instead of business combination under SFRS(I) 3 based on the following considerations:

- By applying the optional test as per SFRS(I) 3 Para B7A and B7B it revealed that the fair value of the gross assets acquired is concentrated in a single identifiable asset – existing customers contracts. Thus, the concentration test is met and the acquisition should be considered as an asset acquisition instead of a business combination.

- There is no substantive process acquired in the Sales and Purchase Agreement. As this is an asset acquisition and not business combination, no purchase price allocation is required.

14. Convertible loans receivable

	<u>Company</u>	
	<u>30-Apr-26</u>	<u>31-Jul-25</u>
	S\$'000	S\$'000
<u>At fair value through profit or loss</u>		
Convertible loans receivable	-	-

On 18 April 2022, the Company entered into an agreement with its subsidiary, SFK by way of grant of a convertible loan of amount up to S\$650,000 and with maturity date on five (5) years from the drawdown date. The subsidiary bears a fixed interest rate for the convertible loan of 5% per annum on each amount outstanding under convertible loan, on each anniversary of the completion date until the loan principal is fully repaid. The Company is entitled to convert the convertible loan into converted shares at a conversion price of S\$0.065 per SFK's share in the event of any payment that is due but not made on or before the interest payment date(s) or the repayment date; or upon the occurrence of an event of default.

On 10 March 2023, the Company entered into a new shareholder's loan agreement with SFK to drawdown a further loan of up to S\$160,000, at a fixed interest rate of 7.5% per annum on each amount outstanding, calculated on the basis of the actual number of days elapsed in a 365-day year. In the event that the Company shall subscribe for any securities in the SFK, the Company shall be entitled (but not obliged) in their sole and absolute discretion, to set off all or any part of this new shareholder's loan against any subscription monies payable for such securities.

The Company has classified the convertible loan receivable as financial assets at fair value through profit or loss at initial recognition and at the end of the reporting period. The fair value of the convertible loans receivable was determined based on discounted cashflows for an equivalent financial instrument. Consequently, the fair value loss on the convertible loans receivable amounted to S\$686,000 was recognised in the Company's statement of profit or loss and other comprehensive income in financial year ended 31 July 2024 which resulted in a S\$Nil carrying value.

There have been no significant improvements in SFK's financial performance or forecast during the year, accordingly no adjustment to the fair value of the convertible loan receivable has been made for the financial year ended 31 July 2025.

The Company decided to dissolve Superfood Kitchen Pte. Ltd. ("SFK") by way of creditors' voluntary liquidation ("CVL") on 31 August 2025. Please refer to the Company's announcement dated 31 August 2025 for further information.

Subsequently, with effect from 6 February 2026, the powers of SFK's director(s) have ceased and are now vested in the appointed liquidator. As the Group has effectively lost control of SFK with effect from 6 February 2026, SFK has ceased to be a 75%-owned subsidiary of the Group and has been deconsolidated from the Group's financial statements from 6 February 2026.

As SFK has been placed under liquidation and management has assessed the convertible loan receivable to be non-recoverable, the convertible loan receivable was written off against the allowance for impairment in 3Q FY26.

15. Share capital

	Group and Company	
	<u>No. of shares</u>	<u>Amount</u>
	'000	S\$'000
Issued and paid-up share capital as at 31 July 2025 and 30 April 2026	2,607,007	71,210

There were no changes in the Company's issued share capital since the end of the previous financial period reported on, being 31 July 2025.

There were no treasury shares and subsidiary holdings as at 30 April 2026 and 30 April 2025.

Save as disclosed under Note E16 in relation to the outstanding convertible loans with Lenn International Pte. Ltd. as at 30 April 2026, there were no other outstanding convertibles as at 30 April 2026 and 30 April 2025.

There was no sale, transfer, cancellation and/or use of treasury shares or subsidiary holdings during the current financial period reported on.

Please also refer to Note 17 Subsequent Events for more updates.

16. Loans and borrowings

	Group	
	<u>30-Apr-26</u>	<u>31-Jul-25</u>
	S\$'000	S\$'000
Non-current liabilities		
Convertible loans	500	500
Loans from third-party investors	200	200
	<u>700</u>	<u>700</u>
Current liabilities		
Loans from Subscribers	300	-
Interest payable on convertible loans	55	10
Interest payable on loans from third-party investors	2	2
	<u>357</u>	<u>12</u>
	<u>1,057</u>	<u>712</u>
Amount repayable in one year or less, or on demand	357	12
Amount repayable after one year	700	700

Loans from third-party investors

On 27 May 2025, the Company's wholly owned subsidiary, Communa Gold entered into separate loan agreements ("**Loan Agreements**") with five individual lenders ("**third party investors**"), pursuant to which the third-party investors have agreed to extend interest-bearing unsecured term loans amounting to an aggregate principal sum of S\$200,000 to Communa Gold (the "**Loans**"). The Loans have a maturity date of 24 months from the date of Loan Agreements.

Convertible loans

On 29 November 2024, the Company entered into a convertible loan agreement (the “**Convertible Loan Agreement**”) with Lenn International Pte. Ltd. (the “**Investor**”) and Mr Ng Boon Hui (the “**Guarantor**”), pursuant to which the Investor has agreed to grant an interest-bearing convertible loan for a principal amount of S\$500,000 to the Company (the “**Convertible Loan**”). The Convertible Loan has a maturity date of two (2) years from the date of disbursement thereof, or such other date as may be mutually agreed in writing between the Company and the Investor. Pursuant to the Convertible Loan Agreement, the Investor has been granted the right to convert the Convertible Loan at the issue price of S\$0.003 per Conversion Share (the “**Conversion Price**”) into a maximum of 166,666,666 new ordinary shares in the issued and paid-up capital of the Company (“**Shares**”) (the “**Conversion Shares**”), fractional shares to be disregarded.

On 8 December 2025, the Company entered into a separate supplemental letter with the Investor to mutually agree to extend the maturity date of the Convertible Loan Agreement from 2 December 2026 to 2 June 2027.

Loans from Subscribers

On 17 March 2026, the Company entered into a subscription agreement (the “**Subscription Agreement**”) with Aurico Global Holdings Pte. Ltd. (“**Aurico**”), Soh Yeow Hwa (“**SYH**”), Kan Li Ling (“**KLL**”), and Ng Cheng-Yi Kenneth (“**KNCY**”) (SYH, KLL, and KNCY shall each be referred to as a “**Subscriber**” and collectively the “**Subscribers**”, and together with the Company and Aurico, the “**Parties**”) (the “**Proposed Subscription**”).

Pursuant to the Subscription Agreement, the Subscribers shall provide a short-term bridging loan of S\$300,000 (the “**Loan**”) to the Company. The Loan amount provided by each Subscriber shall be as follows:

Name of Subscriber	Loan amount (S\$)
Soh Yeow Hwa	114,000
Kan Li Ling	114,000
Ng Cheng-Yi Kenneth	72,000
Total	300,000

The Loan shall be an interest free loan.

The tenure of Loan shall be four (4) months following the date of disbursement of the Loan (the “**Tenure**”) and the Loan shall be due and payable in full by Company on the expiry of the Tenure (the “**Maturity Date**”).

The Parties agree that upon the completion of the Proposed Subscription, the Maturity Date shall be accelerated and brought forward and the Loan shall become immediately due and payable by the Company to each of the Subscribers.

The Parties further agree that the amount of the Loan shall be set off against the 1st tranche subscription amount payable by the relevant Subscriber, and the 1st tranche subscription amount shall be reduced correspondingly by the amount so set-off.

Please refer to the Company’s announcements dated 17 March 2026, 24 April 2026 and 26 April 2026, and the circular dated 9 April 2026 for further information.

17. Subsequent events

As mentioned in Note 16 above, on 17 March 2026, the Company entered into the Subscription Agreement with Aurico, SYH, KLL and KNCY. Pursuant to the Subscription Agreement, the Company shall allot and issue up to 3,000,000,000 new ordinary shares (“**Subscription Shares**”) in the issued and paid up share capital of the Company at an issue price of S\$0.001 per Subscription Share (the “**Issue Price**”), amounting to an aggregate amount of S\$3 million (the “**Subscription Amount**”),

pursuant to the terms and subject to the conditions of the Subscription Agreement (the “**Proposed Subscription**”). Unless otherwise specified, all capitalised terms shall have the same meaning ascribed to them in the circular dated 9 April 2026.

The Proposed Subscriptions (and other related resolutions) were approved by shareholders of the Company at the Extraordinary General Meeting of the Company held on 24 April 2026.

On 26 April 2026, the Company received the listing and quotation notice from SGX-ST for:

- (i) up to 1,303,510,000 Consolidated Shares pursuant to the Proposed Share Consolidation;
- (ii) up to 83,333,333 Consolidated Conversion Shares pursuant to the Convertible Loan Agreement following the Proposed Share Consolidation; and
- (iii) up to 1,000,000,000 Subscription Shares (1st Tranche Subscription Shares) pursuant to the Proposed Subscription,

subject to the shareholders’ approval being obtained at the EGM and the Company’s compliance with the SGX-ST’s listing requirements.

On 8 May 2026, the Company’s announced the completion of the Proposed Share Consolidation and on 18 May 2026, the Company announced the completion of the 1st Tranche Subscription Shares in accordance with the terms and conditions set out in the Subscription Agreement.

Accordingly, an aggregate of 1,000,000,000 1st Tranche Subscription Shares has been allotted and issued to the respective Subscribers as follows:

Name of Subscriber	Number of 1st Tranche Subscription Shares
Soh Yeow Hwa	380,000,000
Kan Li Ling	380,000,000
Ng Cheng-Yi Kenneth	240,000,000

The 1st Tranche Subscription Shares will rank in all respects *pari passu* with the existing issued Shares, except that the 1st Tranche Subscription Shares will not rank for any dividends, rights, allotments or other distributions, the record date for which falls before the date of allotment and issuance of the 1st Tranche Subscription Shares.

Following the completion of the 1st Tranche Subscription Shares, the total issued and paid-up share capital of the Company has increased from 1,303,503,651 Shares to 2,303,503,651 Shares.

The 1st Tranche Subscription Shares were listed and quoted on the Catalist of the SGX-ST on or around 19 May 2026, and trading of the 1st Tranche Subscription Shares commenced with effect from 9:00 a.m. on the same date.

Pursuant to the Subscription Agreement, the Company entered into a Settlement Agreement and Supplemental Settlement Deed on 17 March 2026 and 19 March 2026 respectively with Aurico, Mr. Ng Boon Hui (“**Mr. Ng**”), the then Executive Chairman and Chief Executive Officer of the Company and Mdm. Ho Poh Khum (“**Mdm. Ho**”), the Chief Operating Officer of the Company whereby Aurico, Mr. Ng and Mdm. Ho accepted an aggregate sum of S\$800,000 (“**Settlement Sum**”) as full and final settlement and discharge of:

- (a) the outstanding shareholder’s loans extended by Aurico to the Company (including all accrued interest) (“**Shareholder Loans**”); and
- (b) the outstanding remuneration, fees, bonuses, benefits, compensation and other sums whatsoever payable by the Group to Mr. Ng and Mdm. Ho, in relation to their position within the Group (“**Outstanding Amounts**”),

Upon Completion of the Proposed Subscription announced on 18 May 2026. The Settlement Sum was disbursed to Aurico, Mr. Ng and Mdm. Ho. Please also refer to Note 9 in Section F on the use of proceeds.

F. Other information required by Catalyst Rules Appendix 7C

1. Review

The condensed consolidated statement of financial position of Autagco Ltd. and its subsidiaries as at 30 April 2026 and the related condensed consolidated statement of profit or loss and other comprehensive income, condensed consolidated statements of changes in equity and condensed consolidated statement of cash flows for the three months then ended and certain explanatory notes have not been audited or reviewed. There is no auditors' report issued (including any modifications or emphasis of matter).

2. Review of performance of the Group

Review of Income Statement

Revenue

	<u>Group</u>				
	9M FY26	Contribution	9M FY25	Contribution	Increase / (Decrease)
	S\$'000	%	S\$'000	%	%
Food and beverage ("F&B") revenue - Singapore	95	17%	852	85%	(89%)
Assisted living revenue - Singapore	467	83%	146	15%	>100%
	562	100%	998	100%	(44%)

N.M. - not meaningful

The revenue of the Group decreased by S\$0.26 million to S\$0.15 million in 3Q FY26 due to the closures of SFK and TGB outlets of S\$0.29 million, offset by the increase in revenue of S\$0.03 million from the assisted living business.

The Group recorded approximately S\$0.10 million revenue from F&B for 9M FY26, a decrease of S\$0.75 million compared to 9M FY25. The decrease in F&B revenue was mainly due to the closures of SFK outlets located at Jurong Point and Raffles City in July 2025 and August 2025, respectively, as well as TGB outlet located at Alexandra Retail Centre in September 2025. Subsequently, both SFK and TGB were placed under creditors' voluntary liquidation.

The assisted living revenue contributed 83% of the Group's total revenue for 9M FY26, following the completion of the acquisition of the assisted living business in December 2024, as explained in Note E13 above.

Other operating income

Other operating income increased by S\$0.05 million in 3Q FY26 due mainly to the gain on deconsolidation of SFK of S\$0.09 million, offset by the absence of (i) a gain on the termination of a lease of S\$0.02 million and (ii) exchange gain of S\$0.02 million due to strengthening of the Malaysian Ringgit in 3Q FY25.

Other operating income increased by S\$0.02 million in 9M FY26 due mainly the gain on deconsolidation of TGB and SFK of S\$0.29 million and exchange gain due to the strengthening of the Ringgit of \$0.03 million, offset by (i) decrease due to the absence of waiver of balance consideration payable in relation to the acquisition of AFA of S\$0.23 million, (ii) decrease in other income of SFK and TGB of S\$0.03 million and (iii) decline in AFA's other income of S\$0.04 million as it became dormant.

Costs & expenses

Inventories, consumables used decreased by S\$0.11 million to S\$Nil and by S\$0.31 million to S\$0.04 million in 3Q FY26 and 9M FY26 respectively due to the closures of SFK and TGB outlets.

Depreciation increased by approximately S\$9,000 and S\$0.18 million in 3Q FY26 and 9M FY26 respectively due to the depreciation of the property, plant and equipment (“PPE”) of the assisted living business. As PPE of the F&B business was substantially impaired as at the financial year ended 31 July 2024, no depreciation on the F&B PPE was recognised in the periods under review.

Amortisation for 3Q FY26 and 9M FY26 arose from the amortisation on the intangible asset recognised upon the acquisition of the assisted living business from Crescendo in December 2024.

Employee benefits decreased by S\$0.19 million to S\$0.16 million in 3Q FY26 due to the (i) closures of the SFK and TGB outlets of S\$0.12 million; (ii) AFA becoming dormant resulting in a decrease of S\$0.03 million and (iii) savings of S\$0.06 million due mainly as some executives of the Group had stopped receiving remuneration in 3Q FY26 as part of the negotiation with the Subscribers. This decrease was offset by an increase in employee benefits of S\$0.02 million for the assisted living business for 3Q FY26. For the same reasons, employee benefits decreased by S\$0.38 million to S\$0.65 million in 9M FY26.

Finance cost increased by approximately S\$5,000 to S\$0.04 million in 3Q FY26 and by S\$0.05 million to S\$0.11 million in 9M FY26 due to loans from lenders to Communa Gold and Convertible Loan as well as interest on leases for the assisted living business.

Lease expenses decreased by S\$0.01 million to approximately S\$1,000 and by S\$0.04 million to approximately S\$5,000 in 3Q FY26 and 9M FY26 respectively mainly due to the closures of the SFK and TGB outlets.

Legal and professional fees increased by S\$0.11 million to S\$0.21 million in 3Q FY26 mainly due to the fees incurred for the Proposed Subscription exercise in April 2026. Please refer to subsequent events in Note 17 under Section E for more information on the Proposed Subscription.

Legal and professional fees increased by S\$0.11 million to S\$0.43 million in 9M FY26 mainly due to the professional fees incurred for Proposed Subscription exercise in April 2026, the preparation of the sustainability report, proposals and tender documents to Singapore Land Authority for assisted living projects. The increase is offset by the savings in audit fees after the closures of SFK and TGB.

Other operating expenses increased by S\$0.01 million to S\$0.11 million in 3Q FY26 due to increase of S\$0.03 million due mainly to insurance premiums and printing of circulars as well as expenses incurred for the assisted living business. The increase was offset by a S\$0.02 million decrease in other operating expenses as AFA became dormant and due to the closures of the SFK and TGB outlets.

Other operating expenses increased by S\$0.08 million to S\$0.34 million in 9M FY26 due to increase of S\$0.15 million due mainly to insurance premiums and printing of circulars as well as expenses incurred for the assisted living business. The increase was offset by a S\$0.07 million decrease in other operating expenses as AFA became dormant and due to the closures of the SFK and TGB outlets.

As a result of the factors mentioned above, the Group recorded a decrease in total expenses of S\$0.19 million to S\$0.62 million in 3Q FY26 and S\$0.32 million to S\$1.88 million in 9M FY26.

Loss before income tax

For the reasons set out above, the Group recorded a loss before tax of S\$0.36 million for 3Q FY26 as compared to a loss before tax of S\$0.34 million for 3Q FY25. The Group recorded a loss of S\$0.98 million in 9M FY26 as compared to the loss of S\$0.87 million for 9M FY25.

Review of Statement of Financial Position

Non-current assets

Non-current assets decreased by S\$0.38 million to S\$0.79 million as at 30 April 2026, from S\$1.18 million as at 31 July 2025. The decrease is mainly attributed to termination of lease with net book value of S\$0.09 million and the depreciation of S\$0.27 million for the PPE of the assisted living business and amortisation of intangible asset of approximately S\$9,000 and a decrease in other receivable of approximately S\$8,000 for refund of deposit to a landlord upon termination of lease.

Current assets

The Group's current assets increased by S\$0.18 million to S\$0.40 million as at 30 April 2026 from S\$0.23 million as at 31 July 2025.

The increase in trade and other receivables of S\$0.09 million was mainly due to the payment of a deposit for a rental unit in Geylang of S\$0.06 million, as part of expansion of the assisted living business and S\$0.12 million for fees professional fees incurred for the Proposed Subscription and to be offset against the share capital upon completion of the Proposed Subscription, partially offset by a decrease in trade receivables of S\$0.09 million from the closure of SFK and TGB.

The increase in cash and cash equivalent of S\$0.09 million is due to the reasons as set out in the "Review of Statement of Cash Flows" section below.

The decrease in inventories of approximately S\$6,000 was due to the closure of the SFK and TGB outlets.

Equity attributable to owners of the Company

The Group was in a net deficit position of S\$3.63 million and S\$1.94 million as at 30 April 2026 and 31 July 2025 respectively. The increase in the deficit was mainly due to (i) the net loss attributable to owners of the Company of S\$1.66 million recorded in 9M FY26 and (ii) an increase in foreign currency translation reserve of S\$0.03 million.

Non-current liabilities

The Group's non-current liabilities increased by S\$0.20 million to S\$2.05 million as at 30 April 2026, from S\$1.85 million as at 31 July 2025. This was mainly due to the increase in trade and other payables for the drawdown of loans from a corporate shareholder of S\$0.28 million, the accrued interest for the corporate shareholder loans of S\$0.01 million and the reclassification of loans from the corporate shareholder of S\$0.19 million from current to non-current liabilities following the extension of the maturity dates for two loan agreements. Please refer to Note 7 under Section F below for further details. These increases were offset by the (i) decrease of S\$0.28 million in lease liabilities due to termination of a lease of S\$0.08 million and lease liabilities with expiry dates nearer to reporting dates of S\$0.20 million and (ii) decrease in provision in reinstatement due to utilisation for a lease terminated in April 2026 of approximately S\$7,000.

Current liabilities

The Group's current liabilities increased by S\$0.60 million to S\$2.78 million as at 30 April 2026, from S\$2.17 million as at 31 July 2025. This was mainly due to increase in trade and other payables and loans and borrowings of S\$0.37 million and S\$0.35 million respectively, being offset by the decrease in lease liabilities and provisions of S\$0.09 million and S\$0.03 million respectively.

The increase in trade and other payables of S\$0.37 million from S\$1.73 million to S\$2.10 million was due to:

- (i) an increase of S\$0.19 million in remuneration payable mainly due to undertaking obtained from a director and executive to not demand payment of their salaries to support the Group's going concern, as previously mentioned in Note 2 under Section E of the results announcement for HY2026;
- (ii) an increase of S\$0.44 million in professional fees and other expenses;

- (iii) an increase of S\$0.02 million due to deposits received from new clients;
- (iv) an increase in amount due to the related party transactions of S\$0.17 million for expenses paid on behalf of the Group;
- (v) an increase of S\$0.04 million being advance payment from potential investors; partially offset by
- (vi) a decrease of S\$0.19 million due to reclassification of the loans from a corporate shareholder from current to non-current as disclosed in “Non-current liabilities” section above;
- (vii) a decrease of S\$0.27 million due to the closures of SFK and TGB; and
- (viii) a decrease of S\$0.03 million due to payment for purchase consideration for the acquisition of the assisted living business.

The increase in loans and borrowings of S\$0.35 million from S\$0.01 million to S\$0.36 million was due to accrued interest of S\$0.04 million for the Convertible Loan for 9M FY26 and S\$0.30 million for the loans from the Subscribers pursuant to the Proposed Subscription.

The decrease in lease liabilities of S\$0.08 million from S\$0.40 million to S\$0.32 million was due to the closure of SFK and TGB and a termination of lease in one of the assisted living facilities.

The decrease in provisions of S\$0.03 million was mainly due to the utilisation of deposits to pay for the reinstatement of premises for the SFK outlet at Raffles City and TGB outlet.

Review of Statement of Cash Flows

The Group's net cash flows used in operating activities in 9M FY26 was S\$0.18 million, mainly due to net operating cash outflow before changes in working capital of S\$0.88 million, partially offset by positive changes in working capital of S\$0.70 million.

The net cash flows used in investing activities in 9M FY26 was S\$0.06 million, mainly due to the payment of S\$0.03 million for the acquisition of the assisted living business and negative currency translation difference of S\$0.03 million due mainly to the strengthening of Thai Baht against the SGD as at the reporting date.

The net cash flows from financing activities in 9M FY26 was S\$0.33 million, mainly due to the drawdown of loan from a corporate shareholder of S\$0.28 million and loans from Subscribers of S\$0.30 million, offset by the repayment of lease liabilities and interest of S\$0.24 million and S\$0.02 million respectively.

As a result, cash and cash equivalents stood at S\$0.15 million as at 30 April 2026.

3. Where a forecast, or a prospect statement, has been previously disclosed to shareholders, any variance between it and the actual results

No forecast or prospect statement has been previously disclosed to shareholders.

4. A commentary at the date of the announcement of the significant trends and competitive conditions of the industry in which the Group operates and any known factors or events that may affect the Group in the next operating period and the next 12 months

Assisted living business

Singapore's assisted living sector continues to present a compelling long-term opportunity as the nation transitions into a super-aged society by 2026, with one in four citizens aged 65 and above by 2030². The number of seniors living alone is projected to reach 122,000, underscoring the structural need for housing solutions that bridge independent living and nursing home care³. Government initiatives under Age Well SG, including the expansion of Active Ageing Centres and the integration of

¹ Straits Times, [2026 Outlook: What's next for healthcare - and the top stories of 2025](#)

² The Straits Times, [Seniors needing care to have one point of contact amid boost in community support: Ong Ye Kung | The Straits Times](#)

assisted living models into public housing, further strengthen the ecosystem and reduce barriers to adoption. The entry of private developers reflects growing confidence in the sector's potential.

Notwithstanding the favourable demand outlook, the integrated care and senior living business landscape continues to face challenges relating to rising operating costs, access to capital, shortage of certified professionals, and the development of congruent businesses within the ecosystem. Since our entry into this business, the Group's primary operational constraints have been rental and manpower costs, which account for a significant proportion of our expenditure. In addition, the limited availability of capital and financing options has constrained our ability to scale operations and fully capture market opportunities.

With the successful placement of S\$2.0 million, including a short-term bridging loan of S\$300,000, the Group has taken steps towards improve its financial stability and positioning itself for sustainable growth. Coupled with recent changes in the executive team and Board composition, management will prioritise strengthening the Group's capital structure, securing diversified financing options, and implementing cost-optimisation measures across our operations.

Looking ahead, the Group will continue to build a robust pipeline of certified professionals and develop congruent businesses to support an integrated assisted ageing ecosystem. These initiatives are expected to enhance service quality, improve operational resilience, and support the Group's participation in Singapore's evolving senior living landscape. In the longer term, the Group may also explore the application of technology, smart care solutions, and artificial intelligence, where appropriate, as well as acquisition of other businesses to support its growth.

The Board is cautiously optimistic about the assisted living industry and remains committed to disciplined execution, prudent financial stewardship, and the delivery of long-term value to shareholders as the Group progresses into the next phase of development.

5. Dividend

(a) Current Financial Period Reported On
Any dividend declared for the current financial period reported on?

None.

(b) Corresponding Period of the Immediately Preceding Financial Year
Any dividend declared for the corresponding period of the immediately preceding financial year?

None.

(c) Date payable

Not applicable.

(d) Record date

Not applicable.

6. If no dividend has been declared (recommended), a statement to that effect and the reason(s) for the decision

No dividend has been declared/recommended for the period under review in view of the negative earnings.

7. Interested person transactions ("IPT")

The Group has not obtained any IPT mandate from the shareholders.

Information on the IPTs entered into between the Group and the Interested Persons for the 9M FY26 are set out below:

Name of interested person	Nature of relationship	Aggregate value of all interested person transactions during the financial year under review (excluding transactions less than S\$100,000 and transactions conducted under shareholders' mandate pursuant to Rule 920)	Aggregate value of all interested person transactions conducted under shareholders' mandate pursuant to Rule 920 (excluding transactions less than S\$100,000)
Aurico Global Holdings Pte. Ltd. (" Aurico ")	Controlling Shareholder	-(1)	-

Note:

- (2) On 7 May 2024, the Company entered into a loan agreement ("**First Loan Agreement**") with Aurico, pursuant to which, Aurico has agreed to provide the Company a loan facility in an aggregate principal amount of S\$250,000 at the interest rate of 7% per annum and repayable nine (9) months from the date of disbursement. Please refer to the Company's announcement dated 7 May 2024 for more details.

On 25 October 2024 and 6 January 2025, the Company entered into two separate loan agreements ("**Second Loan Agreement**" and "**Third Loan Agreement**") with Aurico, pursuant to which, Aurico has agreed to provide the Company further loan facilities totalling a principal of S\$1,750,000 at the interest rate of 2.8% per annum and repayable twenty-four (24) months from the date of disbursement. Please refer to the Company's announcements dated 25 October 2024 and 6 January 2025 for more details.

As at 30 April 2026, the outstanding principal amounts under the First and Second Loan Agreements are S\$160,000 and S\$731,500 respectively. The Company has yet to commence any drawdown under the Third Loan Agreement. The total interest accrued for 9M FY26 amounts to approximately S\$21,000 which is less than S\$100,000.

Subsequently, pursuant to an undertaking by Aurico dated 23 September 2025, the maturity dates for the First Loan Agreement and Second Loan Agreement, originally due on 8 February 2025 and 4 November 2026 respectively, have been extended to 31 March 2027. All other provisions of the First Loan Agreement and Second Loan Agreement shall remain in full force and effect.

Please also refer to Note 17 under Section E on the Settlement Agreement and Supplemental Settlement Deed entered into on 17 March 2026 and 19 March 2026 respectively between the Company and Aurico, Mr. Ng and Mdm. Ho.

8. Confirmation pursuant to Rule 720(1) of the Catalist Rules

The Company has received undertaking from all its Directors and Executive Officers in the format as set out in Appendix 7H under Rule 720(1) of the Catalist Rules.

9. Use of Proceeds

Share Subscription

The Company has raised gross proceeds of S\$2,000,000 from the 1st Tranche Amount of the Proposed Subscription (the "**1st Tranche Gross Proceeds**"). Please refer to the Company's announcements dated 17 March 2026, 24 April 2026, 26 April 2026, 8 May 2026 and 18 May 2026, as well as the circular dated 9 April 2026 (the "**Circular**"), for further information on the Proposed Subscription. In view of the additional fees and expenses incurred in relation to the Proposed Subscription, the

Company has re-allocated S\$9,000 from general working capital purpose category to fees and expenses in relation to the Proposed Subscription category (the “**Re-allocation**”).

The following table summarises the utilisation of 1st Tranche Gross Proceeds and the Re-allocation as at the date of this announcement:

Intended use of gross proceeds from the Proposed Subscription	Amount allocated as indicated in the Circular S\$'000	1st Tranche Gross Proceeds S\$'000	Re-allocation of proceeds as at date of this announcement⁽²⁾ S\$'000	Amount utilised as at the date of this announcement S\$'000	Balance as at the date of this announcement S\$'000
Set off of the Loan	300	300	-	(300)	-
Payment of the Settlement Sum	800	800	-	(800)	-
General working capital purposes (including meeting operating, finance and other expenses of the Group)	758	758	(9)	(382) ⁽³⁾	367
Business expansion (including funding the growth and expansion of its assisted living business, and exploration of new business opportunities, as and when they arise)	1,000	-(¹)	-	-	-
Fees and expenses in relation to the Proposed Subscription	142	142	9	(151)	-
Total	3,000	2,000	-	(1,633)	367

Notes:

- (1) Funds from the 2nd tranche of the Proposed Subscription will be utilised for business expansion.
- (2) It is noted that the actual fees and expenses in relation to the Proposed Subscription is higher than the estimated fees and expenses as presented in the Circular. Accordingly, the Company has re-allocated the amount from general working capital purposes category to fees and expenses in relation to the Proposed

Subscription category.

- (3) A breakdown of the use of proceeds for general working capital purposes of the Group is as follows:

	<u>S\$'000</u>
Professional fees	266
Interest on convertible loan	55
Directors' fees	30
Salary and CPF	28
Operating expenses	3
Total	<u>382</u>

10. Disclosure pursuant to Rule 706A of the Catalist Rules

On 31 August 2025, the Company announced the closure of its last SFK Raffles City outlet operated via the Company's 75%-owned subsidiary, Superfood Kitchen Pte. Ltd. ("**SFK**"). Taking into account, among other factors, the limited turnaround prospects of SFK business and the closure of its last Superfood Kitchen outlet, the Company has decided to dissolve SFK by way of creditors' voluntary liquidation ("**SFK CVL**"). The SFK CVL will allow the Group to focus its efforts and resources on operating its assisted living business and explore other viable business opportunities as part of the ongoing strategic review of the Group and its portfolio of businesses.

Following the shareholders' and creditors' meeting convened in respect of TGB and SFK on 19 December 2025 and 6 February 2026 respectively, the powers of TGB's and SFK's director(s) have ceased and are now vested in the appointed liquidator. As the Group has effectively lost control of TGB and SFK with effect from 19 December 2025 and 6 February 2026, TGB and SFK ceased to be subsidiaries of the Group and are deconsolidated from the Group's financial statements from 19 December 2025 and 6 February 2026 respectively.

The Company's wholly-owned dormant subsidiary, LifeBrandz (Thailand) Co., Ltd (incorporated in Thailand), has been declared defunct by the Department of Business Development in Thailand with effect from 11 November 2025.

Save as disclosed above, there were no acquisition or realisation of shares thereby resulting (i) in a change in the shareholding percentage in any of the subsidiary or associated company of the Group or (ii) an entity becoming or ceasing to be (as the case may be) a subsidiary or associated company of the Group during 9M FY26. Neither was there any incorporation or striking off of subsidiary or associated company by the Group during 9M FY26.

11. Statement pursuant to Rule 705(5) of the Catalist Rules

The Directors confirm that, to the best of their knowledge, nothing has come to the attention of the Board of Directors which may render the above unaudited financial results for the 3Q FY26 and 9M FY26 to be false or misleading in any material aspect.

By Order of the Board

Soh Yeow Hwa
Executive Director and interim Chief Executive Officer
10 June 2026