SAMURAI 2K AEROSOL LIMITED

(Company Registration Number 201606168C)
(Incorporated in the Republic of Singapore)

MATERIAL VARIANCES BETWEEN UNAUDITED FINANCIAL STATEMENTS AND AUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

The Board of Directors (the "**Board**" or "**Directors**") of Samurai 2K Aerosol Limited (the "**Company**" and together with its subsidiaries, the "**Group**") refers to its unaudited full year financial results announcement for the financial year ended 31 March 2026 ("**FY2026**") announced on 30 May 2026 (the "**Unaudited Results**").

Pursuant to Rule 704(5) of the Listing Manual Section B: Rules of Catalist of the Singapore Exchange Securities Trading Limited, the Board wishes to announce that subsequent to the release of the Unaudited Results, the external auditor has proposed certain audit adjustments and reclassifications between the Unaudited Results and FY2026 audited financial results (the "**Audited Financial Statements**") which the management of the Company has adopted accordingly. The details and explanation of the material variances between the Audited Financial Statements and the Unaudited Results are set out below:

1. Statement of Financial Position as at 31 March 2026:

	Group			
	Audited Financial Statements	**Unaudited Results**	**Variance**	**Note**
	MYR'000	**MYR'000**	**MYR'000**	
Non-current liabilities				
Borrowings	21,377	20,287	1,090	A
Current liabilities				
Borrowings	13,535	14,625	(1,090)	A

2. Consolidated Statement of Cash Flows for FY2026:

	Group			
	Audited Financial Statements	**Unaudited Results**	**Variance**	**Note**
	MYR'000	**MYR'000**	**MYR'000**	
Net cash generated from investing activities	2,429	1,519	910	B
Net cash used in financing activities	(17,511)	(16,646)	(865)	B
Effects of exchange rate changes on cash and cash equivalents	(43)	1	(44)	C

A. The variance in borrowings was mainly due to the reclassification of borrowings from non-current liabilities to current liabilities.

B. The variances in net cash generated from investing activities and net cash flows used in financing activities were mainly due to the reclassification of the hire purchase financing for the acquisition of property, plant and equipment from investing activities to financing activities.

C. The variance arose from the final translation of foreign currency cash balances using year-end exchange rates.

By Order of the Board

Ong Yoke En

Executive Director and Chief Executive Officer

14 July 2026

---

*This announcement has been reviewed by UOB Kay Hian Private Limited (the "**Sponsor**").*

*This announcement has not been examined or approved by the Singapore Exchange Securities Trading Limited (the "**SGX-ST**") and the SGX-ST assume 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 Mr Lance Tan, Senior Vice President, at 83 Clemenceau Avenue, #10-01 UE Square, Singapore 239920, telephone (65) 6590 6881.