



TAKA JEWELLERY HOLDINGS LIMITED
(Company Registration No.: 201526542C)
(Incorporated in the Republic of Singapore)

**MATERIAL VARIANCES BETWEEN THE AUDITED AND UNAUDITED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026**

The Board of Directors (the “**Board**”) of Taka Jewellery Holdings Limited (the “**Company**”, and together with its subsidiaries, collectively, the “**Group**”) refers to the unaudited full year financial statements announcement for the financial year ended 30 June 2026 (“**FY2026**”) released by the Company on 28 August 2026 (the “**Unaudited Financial Statements**”).

Pursuant to Rule 704(5) of the Listing Manual Section B: Rules of Catalist of the Singapore Exchange Securities Trading Limited and subsequent to the release of the Unaudited Financial Statements, the Board wishes to announce and clarify the material variances between the audited financial statements for FY2026 (the “**Audited Financial Statements**”) and the Unaudited Financial Statements following the completion of the FY2026 audit. The details of the material variances are set out below.

Statements of Financial Position of the Company	Audited FY2026	Unaudited FY2026	Variance
	S\$'000	S\$'000	S\$'000
Trade and other receivables	12,724	10,724	2,000
Retained earnings / (accumulated losses)	466	(1,534)	2,000
Net asset value of the Company (S\$'000)	96,487	94,487	2,000
Net asset value per share of the Company (cents)	17.25	16.89	0.36

The variance stems from the Company's inadvertent omission in recording, at the Company level, dividend income of S\$2,000,000 declared by a wholly owned subsidiary in October 2025. This has been corrected in the Audited Financial Statements. There is no change or financial impact at the Group level, as this is an intra-group item that eliminates on consolidation.

The Audited Financial Statements will form part of the Company's annual report for FY2026 (“**2026 Annual Report**”) which will be released separately on SGXNet in due course. Shareholders of the Company are advised to read this announcement in conjunction with the 2026 Annual Report.

BY ORDER OF THE BOARD

Teo Boon Leng
Managing Director

7 October 2026

*This announcement has been reviewed by the Company's sponsor, Novus Corporate Finance Pte. Ltd. (the "**Sponsor**"). It has not been examined or approved by the Singapore Exchange Securities Trading Limited (the "**Exchange**") and the Exchange 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. Lin Huiying, Head of Continuing Sponsorship, at 7 Temasek Boulevard, #04-02 Suntec Tower 1, Singapore 038987, telephone (65) 6950 2188.