



CFM HOLDINGS LIMITED

(Incorporated in Singapore under Registration No. 200003708R)

DISCREPANCIES BETWEEN AUDITED AND UNAUDITED RESULTS

The Board of Directors (the “**Board**”) of CFM Holdings Limited (the “**Company**”, and together with its subsidiaries, collectively the “**Group**”) refers to its unaudited financial results announcement for the financial year ended 30 June 2025 (“**FY2025**”) dated 27 August 2025 (the “**Unaudited Results**”) and its audited financial statements which will be set out in the Company’s FY2025 Annual Report, which will be issued in due course (the “**Audited Financial Statements**”).

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 the material variances between the Unaudited Results and Audited Financial Statements following the finalisation of audit by the external auditors, Baker Tilly TFW LLP, as summarised below.

1. Extract of Consolidated statement of profit and loss – Group level:-

	Audited Financial Statements	Unaudited Financial Statements	Variance Increase / (decrease)		Note
	\$'000	\$'000	\$'000	%	
Administrative and Other expenses	5,124	5,066	58	1	A

2. Extract of Consolidated statement of financial position – Group level:-

	Audited Financial Statements	Unaudited Financial Statements	Variance Increase / (decrease)		Note
	\$'000	\$'000	\$'000	%	
Current liabilities					
Borrowings	1,872	338	1,534	n/m	B
Liabilities directly associated with non-current asset classified as held for sale	-	1,534	(1,534)	n/m	B

n/m – not meaningful

3. Extract of Consolidated statement of cash flow – Group level:-

	Audited Financial Statements	Unaudited Financial Statements	Variance Increase / (decrease)		Note
	\$'000	\$'000	\$'000	%	
Cash flow generated from operations					
- Foreign currency	3	259	(256)	99	C
Cash flow from investing activities:					
- Purchase of property, plant and equipment	(1,407)	(1,644)	237	14	D

Explanatory Notes:-

The variances are due to:

- A) The under recognition of unrealised exchange loss and accruals of additional administration expenses.
- B) The reclassification of liabilities that were directly associated with non-current asset classified as held for sales, to borrowings.
- C) Foreign currency translation adjustments are mainly due to the correction of foreign subsidiary assets and liabilities movements.
- D) The adjustment for purchase of property plant and equipment with the deduction of non-current assets prepayments.

With the adjustment disclosed in Note (A) above, the Group's loss after tax increased to \$327,000 instead of \$305,000 as announced on 27 August 2025.

4. Extract of statements of financial position – Company level:-

	Audited Financial Statements	Unaudited Financial Statements	Variance Increase / (decrease)		Note
	\$'000	\$'000	\$'000	%	
Non-current assets					
Investment in subsidiaries	9,515	9,752	237	2	(i)

Explanatory Note:-

The variance is due to:

- (i) Additional impairment loss for investment in subsidiary of Dalian.

Shareholders are advised to read the Audited Financial Statements set out in the FY2025 Annual Report which will be released on SGXNet in due course.

Shareholders and investors are advised to exercise caution when dealing in the Company's shares. When in doubt, shareholders and potential investors are advised to seek independent advice from their professional advisers before trading or making any investment decision on the Company's securities.

BY ORDER OF THE BOARD

Janet Lim Fong Li
Executive Director & Chief Executive Officer
6 October 2025

*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.