

**MATERIAL VARIANCES BETWEEN THE AUDITED FINANCIAL STATEMENTS AND
 UNAUDITED FINANCIAL RESULTS ANNOUNCEMENT FOR THE FINANCIAL YEAR
 ENDED 31 DECEMBER 2025**

The board of directors (the “**Board**” or “**Directors**”) of Astaka Holdings Limited (the “**Company**”, and together with its subsidiaries, the “**Group**”), refers to the unaudited consolidated financial results announcement for the financial year ended 31 December 2025 (“**FY2025**”) dated 25 February 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 the material variances between the audited financial statements of the Group for FY2025 (the “**Audited Results**”) and the Unaudited Results following the finalisation of audit by the Company’s Independent Auditors, Forvis Mazars LLP.

Details and clarifications of the differences are as follows:

Consolidated statement of profit or loss and other comprehensive income

	<u>Group</u>		Variance	%	Note
	Unaudited	Audited			
	FY2025	FY2025			
	RM’000	RM’000			
(A)	(B)	(B)-(A)			
Finance cost	(7,899)	(5,632)	2,267	(28.7)	N1

Condensed statements of financial position

	<u>Group</u>		Variance	%	Note
	Unaudited	Audited			
	FY2025	FY2025			
	RM’000	RM’000			
(A)	(B)	(B)-(A)			
Current assets					
Trade and other receivables	7,398	9,149	1,751	23.7	N1
Equity					
Accumulated losses	(186,790)	(186,225)	565	(0.3)	N1
Equity attributable to owners of the Company	61,825	62,390	565	0.9	N1
Non-controlling interests	(10,705)	(9,003)	1,702	(15.9)	N1
Current liabilities					
Loans and borrowings	65,546	65,030	(516)	(0.8)	N1

Explanatory Notes:

- (1) The variance of RM2.27 million in finance cost for FY2025 mainly comprises the variance in facility fees in relation to the Group’s loan facilities which were initially fully expensed in the consolidated statement of profit and loss. Under SFRS 9 Financial Instruments, such fees paid on the establishment of loan facilities are recognized as transaction costs of the loan amounting

to RM0.52 million, to the extent that it is probable that some or all of the loan facility will be drawn down. In this case, a portion of the fee amounting to RM1.75 million is capitalised as deferred transaction cost until the loan draw-down occurs.

Shareholders are advised to read the Audited Financial Statements set out in the Company's annual report for FY2025 in its entirety, which will be despatched in due course.

Shareholders and potential investors are advised to exercise caution when dealing in the shares of the Company. When in doubt as to the action they should take, shareholders and potential investors should consult their stockbrokers, bankers, accountants, solicitors or other professional advisers.

The Board confirms that to the best of its knowledge, all material disclosures, facts and information have been provided and announced and are not aware of any facts, information or disclosures, the omission of which would make any statement in this announcement or disclosures misleading.

By Order of the Board

Khong Chung Lun
Executive Director and Chief Executive Officer

31 March 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 (the "**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 Audrey Mok (Telephone: +65 6232 3210) at 1 Robinson Road, #21-01 AIA Tower, Singapore 048542.
