

OKH GLOBAL LTD.
(Company Registration Number: 35479)
(Incorporated in Bermuda)

**DIFFERENCES BETWEEN AUDITED FINANCIAL STATEMENTS AND THE PRELIMINARY
UNAUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE
2014**

The Board of Directors of OKH Global Ltd. (the “**Company**”) and together with its subsidiaries (the “**Group**”) refers to the result announcement for the financial year ended 30 June 2014 (“FY2014”) released by the Company on 28 August 2014 and its audited financial statements.

Pursuant to Rule 704(6) of the Listing Manual, the Company would like to announce the differences arising from the finalisation of the audit. Material differences were mainly due to the finalisation of the associate’s financials and updated tax assessment for one of the subsidiary of the Group.

1. Consolidated Statement of Comprehensive Income

	Audited FY2014 S\$'000	Announced FY2014 S\$'000	Variance FY2014 S\$'000	Explanation
Income Tax	(6,964)	(7,346)	382	Adjustment due to updated tax assessment for one of the subsidiary of the Group
Profit from continuing operations	24,126	23,965	161	Adjustment during finalisation of the results from an associate of the Company and updated tax assessment for one of the subsidiary of the Group
Profit for the year	26,001	25,840	161	Adjustment during finalisation of the results from an associate of the Company and updated tax assessment for one of the subsidiary of the Group
Total comprehensive income/(loss) for the year attributable to:				
Owners of the Company	26,022	24,701	1,321	Adjustment arising from the share of currency translation differences from an associate of the Company

2. Statements of Financial Position

Group	Audited FY2014 S\$'000	Announced FY2014 S\$'000	Variance FY2014 S\$'000	Explanation
Current assets				
Trade and other receivables	79,293	87,990	(8,697)	Reclassification from trade and other payables to trade and other receivables
Non-current assets				
Investment in associate	31,059	30,121	938	Adjustment during finalisation of the results from an associate of the Company
Deferred tax assets	-	192	(192)	Adjustment due to updated tax assessment for one of the subsidiary of the Group
Current liabilities				
Trade and other payables	159,214	167,912	(8,698)	Reclassification from trade and other payables to trade and other receivables
Finance leases	349	397	(48)	Adjustment of current finance leases to non-current finance leases
Income tax payable	5,059	5,633	(574)	Adjustment due to updated tax assessment for one of the subsidiary of the Group
Non-current liabilities				
Finance leases	1,313	1,265	48	Reclassification of current finance leases

3. Consolidated Statement of Cash Flows

	Audited FY2014 S\$'000	Announced FY2014 S\$'000	Variance FY2014 S\$'000	Explanation
Operating activities				
Trade and other payables	(30,384)	(54,514)	24,130	Reclassification of cash outflow from operating to financing activities
Construction contracts	(7,152)	-	(7,152)	Reclassification of cash outflow from operating to financing activities
Net cash generated/(used)	(95,883)	(112,861)	16,978	Mainly as per above

in) from operating activities				explanations.
Financing activities				
(Repayment to) Advance from a director	(16,978)	-	(16,978)	Reclassification of cash outflow from operating to financing activities
Net cash from financing activities	168,508	185,486	(16,978)	Mainly as per above explanations.

BY ORDER OF THE BOARD

MR BON WEEN FOONG
EXECUTIVE CHAIRMAN AND CHIEF EXECUTIVE OFFICER
10 October 2014

*Asiasons WFG Capital Pte Ltd was the financial adviser to the Company in relation to the acquisition of the entire issued share capital of OKH Holdings Pte. Ltd. (the “**Financial Adviser**”). The Financial Adviser assumes no responsibility for the contents of this announcement.*