

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

The board of directors ("**Directors**" or "**Board**") of ST Group Food Industries Holdings Limited (the "**Company**") and together with its subsidiaries, the "**Group**") refers to the announcement on the unaudited condensed interim consolidated financial statements for the six months and full year ended 30 June ("**FY**") 2026 made by the Company on 27 August 2026 (the "**FY2026 Results Announcement**").

Unless otherwise defined, all terms and references used herein shall bear the same meaning ascribed to them in the FY2026 Results Announcement and references therein.

Pursuant to Rule 704(5) of the Listing Manual Section B: Rules of Catalist ("**Catalist Rules**") of the Singapore Exchange Securities Trading Limited, the Board wishes to highlight that subsequent to the release of the FY2026 Results Announcement, certain material reclassifications were made to the unaudited consolidated statement of cash flows for FY2026 following the finalisation of the audit by the Company's external auditor as set out below:-

CAPTION OF CONSOLIDATED STATEMENT OF CASH FLOWS FY2026

	Audited Financial Statements A\$	Unaudited Financial Statements A\$	Variances A\$
Cash flows from operating activities			
Receivables and contract assets	(119,506)	340,830	(460,336)
Cash flows from investing activities			
Repayment from joint venture	590,000	-	590,000
Cash flows from financing activities			
Lease incentives	-	112,995	(112,995)
Cash and cash equivalent at the end of the financial year	6,265,548	6,265,548	-

The \$460,336 decrease in receivables and contract assets under operating activities primarily resulted from:

- i) a reclassification to repayment from joint venture of \$590,000 under investing activities; offset by
- ii) a reclassification of \$112,995 from lease incentives to receivables and contract assets.

Accordingly, the above variances represent the net movement arising from these classification adjustments and other reconciling items, and do not represent a change in the Group's underlying cash position.

BY ORDER OF THE BOARD

Saw Tatt Ghee
Executive Chairman and CEO

12 October 2026

This announcement has been reviewed by the Company's Sponsor, Hong Leong Finance Limited. It has not been examined or approved by 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.

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