



ATTIKA GROUP LTD.

(Incorporated in the Republic of Singapore)
(Company Registration Number: 202432308C)

MATERIAL VARIANCES BETWEEN THE AUDITED FINANCIAL STATEMENTS AND UNAUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

The Board of Directors (the “**Board**”) of Attika Group Ltd. (the “**Company**”) refers to the unaudited full year financial results announcement for the financial year ended 31 December 2024 (“**FY2024**”) dated 26 February 2025 (“**Unaudited Results**”).

Pursuant to Rule 704(5) of the Listing Manual Section B: Rules of Catalist of the Singapore Exchange Securities Trading Limited (the “**SGX-ST**”), the Board wishes to announce that subsequent to the release of the Unaudited Results, the external auditor has proposed reclassification between the Unaudited Results and FY2024 audited financial results (“**Audited Financial Statements**”) which the management of the Company has adopted accordingly.

The details and explanation of the material variances between the Audited Financial Statements and the Unaudited Results, are set out as follows:

Consolidated Statement of Cash Flow for FY2024

	Audited Financial Statements	Unaudited Results	Variance	Note
	S\$'000	S\$'000	S\$'000	
Cash flows from operating activities				
Initial public offering fees	-	1,507	(1,507)	Note 1
Net cash generated from operating activities	9,444	10,861	(1,417)	
Cash flows from financing activities				
Payment to related initial public offering related expenses	-	(1,415)	1,415	Note 1
Net cash used in financing activities	(2,476)	(3,892)	1,416	

Note 1: The variance for net cash generated from operating activities and net cash used in financing activities was mainly due to the reclassification made to the initial public offering related expenses to be consistent with the definition for the operating activities specified under SFRS(I) 1-7 Statement of Cash Flows.

By Order of the Board

Tan Buan Joo
Managing Director and Executive Chairman
10 April 2025

*This announcement has been reviewed by the Company's sponsor, RHB Bank Berhad (the "**Sponsor**") in accordance with Rule 226(2)(b) of the Catalist Rules. This announcement has not been examined or approved by 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 Mr Alvin Soh, Head, Corporate Finance, RHB Bank Berhad, at 90 Cecil Street, #03-00 RHB Bank Building, Singapore 069531, Telephone: +65 6320 0627.