SEN YUE HOLDINGS LIMITED
森跃控股有限公司

(Company Registration No. 200105909M)
(Incorporated in Singapore)

Emphasis of Matter by Independent Auditor on the Audited Financial Statements for The Financial Year Ended 30 September 2025 ("FY2025")

Pursuant to Rule 704(4) of the Listing Manual - Section B: Rules of Catalist of the Singapore Exchange Securities Trading Limited ("**SGX-ST**") ("**Catalist Rules**"), the board of directors (**"Board"**) of Sen Yue Holdings Limited ("**Company**", and together with its subsidiaries, the "**Group**") wishes to announce that the independent auditor of the Company, PKF-CAP LLP ("**Auditor**"), has, without qualifying their audit opinion, included an emphasis of matter in respect of the ongoing investigation by the Monetary Authority of Sing ("**MAS**") under the Securities and Futures Act 2001.

Based on available information, management believes that the MAS investigation is focused on events which took place during the period of judicial management.

The MAS investigation is still ongoing at the date of authorisation of the financial statements. Based on available information, management is currently unable to determine the impact, financial or otherwise, on the Company and the financial statements.

Shareholders of the Company are advised to read the Audited Financial Statements in the Company's annual report for FY2025, which will be dispatched in due course.

By Order of the Board

Shirley Tan
Company Secretary
23 December 2025

This announcement has been reviewed by the Company's sponsor, SAC Capital Private Limited (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 document, including the correctness of any of the statements or opinions made or reports contained in this document.

The contact person for the Sponsor is Ms. Tay Sim Yee (Telephone no.: (65) 6232 3210), 1 Robinson Road, #21-01 AIA Tower, Singapore 048542.