



**GS HOLDINGS LIMITED**  
(Company Registration Number: 201427862D)  
(Incorporated in the Republic of Singapore)

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## CHANGE OF FINANCIAL YEAR END FROM 31 DECEMBER TO 31 MARCH

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The Board of Directors (the “Board”) of GS Holdings Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) wishes to announce the change of the Company’s financial year end from 31 December to 31 March.

Following the change, the audited financial statements of the Company for the financial year ending 31 March 2026 will cover a period of 15 months from 1 January 2025 to 31 March 2026.

The Board’s decision to change the financial year end is to align with the Group’s significant subsidiaries’ reporting timelines.

In accordance with Rules 705(1) and 705(2) of the Singapore Exchange Securities Trading Limited Listing Manual Section B: Rules of Catalist (the “**Catalist Rules**”), the Company will be releasing the announcements of its financial results as set out in the table below:

| Type of announcement                  | Financial period covered                        | Comparative financial period                      | Latest date of release |
|---------------------------------------|-------------------------------------------------|---------------------------------------------------|------------------------|
| Unaudited full year financial results | 1 January 2025 to 31 March 2026<br>(15 months)  | 1 January 2024 to 31 December 2024<br>(12 months) | 30 May 2026            |
| Unaudited half year financial results | 1 April 2026 to 30 September 2026<br>(6 months) | 1 April 2025 to 30 September 2025<br>(6 months)   | 14 November 2026       |

In accordance with Rule 707(1) of the Catalist Rules and the Companies Act 1967, the Company will hold its next Annual General Meeting for the financial period from 1 January 2025 to 31 March 2026 on or before 31 July 2026.

**By Order of the Board**  
GS Holdings Limited

Loo Hee Guan  
Executive Director and Acting Chief Executive Officer  
14 August 2025

*This document has been reviewed by the Company's Sponsor, Evolve Capital Advisory Private Limited. It has not been examined or approved by 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.*

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