

SAKAE HOLDINGS LTD.

Company Registration Number 199604816E

(Incorporated in the Republic of Singapore)

ANNOUNCEMENT PURSUANT TO RULES 704(6) OF THE LISTING MANUAL IN RELATION TO MATERIAL DIFFERENCE BETWEEN UNAUDITED FINANCIAL STATEMENTS AND AUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026 ("FY2026")

The Board of Directors (the "**Board**") of Sakae Holdings Ltd. (the "**Company**", and together with its subsidiaries, collectively the "**Group**") refers to the announcement on the unaudited financial statement for the financial year ended 30 June 2026 (the "**Preliminary Results**") released on 28 August 2026 and the audited financial statements for the financial year ended 30 June 2026 (the "**Audited Financial Statements**") released on 9 October 2026 and sent to shareholders as part of its annual report for the financial year ended 30 June 2026.

Since the release of the Preliminary Results, the audit of the consolidated financial statements of the Group and the financial statements of the Company for FY2026 has been completed. Pursuant to Rule 704(6) of the Listing Manual of the Singapore Exchange Securities Trading Limited (the "**SGX-ST**"), the Board wishes to announce and clarify the differences between the Preliminary Results and the Audited Financial Statements.

The variances in the Consolidated Statement of Profit or Loss, Statements of Financial Position and Consolidated Statement of Cash Flows of the Group and Company as compared to the Preliminary Results are set out in the comparative table below together with the accompanying Explanatory Notes:

Consolidated Statement of Profit or Loss and Other Comprehensive Income

	Group			
	Audited Financial Statements	Preliminary Results	Variance	Refer to Explanatory Note
	S\$'000	S\$'000	S\$'000	
Revenue	11,062	11,147	(85)	(a)
Cost of sales	(4,054)	(3,966)	(88)	(b)
Gross profit	7,008	7,181	(173)	
Other operating income and gains	4,757	4,822	(65)	(c)
Administrative expenses	(11,224)	(11,069)	(155)	(c)
Other operating expenses	(2,556)	(2,784)	228	(c)
Finance costs	(1,107)	(1,107)	-	
Loss before tax	(3,122)	(2,957)	(165)	
Tax credit	316	316	-	
Loss for the financial year	(2,806)	(2,641)	(165)	

Other comprehensive income:

Revaluation of property, plant and equipment, net of tax

498 498 -

Currency translation differences arising from consolidation

13 (129) 142 (d)

Other comprehensive income for the financial year, net of tax

511 369 142

Total comprehensive loss for the year

(2,295) (2,272) (23)

Statements of Financial Position

Group	Audited Financial Statements S\$'000	Preliminary Results S\$'000	Variance S\$'000	Refer to Explanatory Note
Non-current assets				
Property, plant and equipment	102,390	102,264	126	(e)
Current assets				
Trade and other receivables	1,983	1,821	162	(f)
Non-Current Liabilities				
Lease liabilities	(14,810)	(14,834)	24	(g)
Current Liabilities				
Lease liabilities	(1,260)	(1,181)	(79)	(h)
Trade and other payables	(3,682)	(3,421)	(261)	(f)
Company				
Trade and other receivables	4,881	4,145	736	(i)
Trade and other payables	(11,017)	(10,619)	(398)	(i)

Consolidated Statement of Cash Flows

Group	Audited Financial Statements S\$'000	Preliminary Results S\$'000	Variance S\$'000	Refer to Explanatory Note
Net cash generated from operating activities	1,859	1,362	497	(j)
Net cash used in financing activities	(2,104)	(1,512)	(592)	(j)
Effects of exchange rate changes on cash and cash equivalents	(7)	(106)	99	(k)

Explanatory Note:

- (a) The differences are due to an intercompany invoice taken up as external sales, now re-classified.
(b) The differences represent the cost effect of the above re-classified transaction.
(c) The differences were mainly due to reclassification of expense line item for better presentation.

- (d) The differences are due to opening balance adjustment upon consolidation of foreign subsidiary denominated in foreign currency.
- (e) The differences were due to recognition of higher right-of-use balance of leases in property, plant and equipment.
- (f) The differences were mainly due to reclassification of debit balances from trade payables as trade receivables.
- (g) Reclassification of lease liabilities from non-current liabilities to current liabilities.
- (h) The differences are due to re-computation of lease liabilities.
- (i) The differences were mainly due to reclassification of amount due to subsidiaries to amount due from subsidiaries.

The net impact to Net assets value is \$23,000 after the above adjustments.

- (j) The differences were mainly due to reclassification of repayment of interest on bank loan (\$592,000) during the year included in cash flows generated from operating activities to cash flows used in financing activities resulting in an increase in net cash flows generated from operating activities.
- (k) Resulting effects of exchange rate changes on cash and cash equivalents following the reclassifications mentioned above.

The change to cash and cash equivalents at the end of the financial year after the above adjustments is \$5,000.

The Company would like to inform Shareholders that there are other reclassifications made to certain line items in the Audited Financial Statements which do not have any net impact on the Group's financial results. The Board is of the opinion that these reclassifications are therefore not material, except for those set out in this announcement reclassifications set out above.

Shareholders are advised to read the Audited Financial Statements set out in the Company's annual report for FY2026 in its entirety.

By Order of the Board

Chan Lai Yin
Company Secretary
9 October 2026