

KTMG LIMITED

Company Registration No.: 197401961C
(Incorporated in the Republic of Singapore)

MATERIAL VARIANCES BETWEEN THE AUDITED FINANCIAL STATEMENTS AND UNAUDITED FINANCIAL RESULTS ANNOUNCEMENT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

The Board of Directors (the “**Board**”) of KTMG Limited (the “**Company**”, and together with its subsidiaries, the “**Group**”) refers to the unaudited consolidated financial results announcement for the financial year ended 31 December 2025 (“**FY2025**”) made on 27 February 2026 (the “**Unaudited Results**”).

Pursuant to Rule 704(5) of the Listing Manual Section B: Rules of Catalist of the Singapore Exchange Securities Trading Limited, the Board wishes to announce the material variances between the audited financial statements of the Group for FY2025 (the “**Audited Results**”) and the Unaudited Results following the finalisation of audit by the Company’s Independent Auditors, Messrs Foo Kon Tan LLP.

Details and clarifications of the material differences are as follows:

Statements of Financial Position

	<u>The Group</u>		Variance		Note
	Unaudited Results FY2025 (S\$’000) (A)	Audited Results FY2025 (S\$’000) (B)	(S\$’000) (B) – (A)	%	
Non-current assets					
Deferred tax assets	167	51	(116)	-69.5%	N1

Consolidated Statement of Profit or Loss and Other Comprehensive Income

	<u>The Group</u>		Variance		Note
	Unaudited Results FY2025 (S\$’000) (A)	Audited Results FY2025 (S\$’000) (B)	(S\$’000) (B) – (A)	%	
Taxation	(425)	(531)	(106)	24.9%	N1

Consolidated Statement of Cash Flow

	<u>The Group</u>		Variance		Note
	Unaudited Results FY2025 (S\$’000) (A)	Audited Results FY2025 (S\$’000) (B)	(S\$’000) (B) – (A)	%	
Income tax paid	(257)	(705)	(448)	174.3%	N2

Explanatory notes:

- N1 The variances are mainly due to adjustment for deferred tax liabilities arising from taxable temporary differences recorded by a Malaysian subsidiary, thereby reducing the Group's deferred tax assets and a corresponding increase in the Group's taxation expense. The deferred tax liabilities are offset against the deferred tax assets since they relate to income taxes levied by the same tax authorities.
- N2 The variance is mainly due to instalment payments arising from previous year's tax audit, which has been reclassified as income tax paid in the Audited Results (previously presented under changes in trade and other payables in the Unaudited Results).

Shareholders are advised to exercise caution when dealing in the securities of the Company. Persons who are in doubt as to the action they should take, should consult their stockbrokers, bank managers, solicitors, accountants or other professional advisers before trading in or making any investment decision regarding the Company's securities.

The Board confirms that to the best of its knowledge, all material disclosures, facts and information have been provided and announced and are not aware of any facts, information or disclosures, the omission of which would make any statement in this announcement or disclosures misleading.

By Order of the Board of Directors
KTMG LIMITED

Lim Vhe Kai
Executive Director and Chief Executive Officer
14 April 2026

This announcement has been reviewed by the Company's sponsor SAC Capital Private Limited (the "Sponsor"). This announcement has not been examined or approved by the Singapore Exchange Securities Trading Limited (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 Ms. Audrey Mok (Tel: (65) 6232 3210) at 1 Robinson Road, #21-01 AIA Tower, Singapore 048542.