
VARIANCES BETWEEN UNAUDITED FULL YEAR FINANCIAL ANNOUNCEMENT AND AUDITED FINANCIAL STATEMENTS FOR THE FULL YEAR ENDED 30 JUNE 2026

The Board of Directors (the “**Board**”) of Lum Chang Creations Limited (the “**Company**”, together with its subsidiaries, collectively the “**Group**”) refers to the announcement released by the Company on 25 August 2026 (the “**Announcement**”) in relation to the unaudited financial results for the financial year ended 30 June 2026 (“**FY2026**”) (the “**Unaudited Results**”).

Pursuant to Rule 704(6) of the Listing Manual of the Singapore Exchange Securities Trading Limited and following the finalisation of the audit of the full year results, the Board wishes to highlight the below variances between the Unaudited Results and the audited financial statements for FY2026 (the “**Audited Results**”).

A. Company-Level Financial Statements

Balance Sheet - Company	Unaudited FY2026	Audited FY2026	Variance
<i>As at 30 June 2026</i>	\$'000	\$'000	\$'000
Trade and other receivables	18,575	26,575	8,000
Retained profits	(442)	7,558	8,000
Total Assets	34,540	42,540	8,000
Total Equity / Net Assets	32,619	40,619	8,000

The above Company-level variance relates to the recognition of an \$8.0 million dividend receivable from Lum Chang Interior Pte. Ltd., a subsidiary of the Company.

The above adjustment affects only the Company-level financial statements and has no impact on the Group's consolidated results or consolidated financial position, as the intra-group dividend is eliminated on consolidation.

B. Group Consolidated Statement of Cash Flows

Group Consolidated Statement of Cash Flows	Unaudited FY2026	Audited FY2026	Variance
<i>For the financial year ended 30 June 2026</i>	\$'000	\$'000	\$'000
Proceeds from disposal of property, plant and equipment	\$1,999	\$975	(\$1,024)
Repayment of lease liabilities and hire purchase loan	(\$1,703)	(\$679)	\$1,024
Net cash provided by/(used in) investing activities	\$450	(\$574)	(\$1,024)
Net cash used in financing activities	(\$7,138)	(\$6,114)	\$1,024
Net change in cash and cash equivalents	6,496	6,496	–
Cash and cash equivalents at end of FY2026	33,605	33,605	–

The above variance relates to reclassification of outstanding hire purchase loan transferred upon disposal of the property, plant and equipment between financing activities and investing activities in the Group's consolidated statement of cash flows.

The adjustment has no impact on the Group's net change in cash and cash equivalents and the Group's cash and cash equivalents at the end of FY2026.

Shareholders and potential investors of the Company are advised to exercise caution when dealing or trading in the shares of the Company. Shareholders and potential investors should consult their stockbrokers, bank managers, solicitors or other professional advisers if they have any doubt about the course of action that they should take.

BY ORDER OF THE BOARD

Wong Yi
Company Secretary
17 September 2026

RHT Capital Pte. Ltd. is the Full Sponsor and Issue Manager for the initial public offering of the ordinary shares in, and listing of Lum Chang Creations Limited on the Catalist of the Singapore Exchange Securities Trading Limited. Lum Chang Creations Limited subsequently transferred its listing to the Mainboard Singapore Exchange Securities Trading Limited.