

**VIBRANT GROUP LIMITED**

Company Registration Number: 198600061G

MATERIAL VARIANCES BETWEEN UNAUDITED FINANCIAL STATEMENTS AND AUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 APRIL 2024

The Board of Directors (the "Board") of Vibrant Group Limited (the "Company" and together with its subsidiaries, the "Group") refers to its audited financial statements for the financial year ended 30 April 2024 in the Group's Annual Report 2024 (the "Audited Financial Statements") and the announcement on the unaudited financial statements for the financial year ended 30 April 2024 on 28 June 2024 (the "Unaudited Financial Statements").

Pursuant to Rule 704(6) of the Listing Manual of the Singapore Exchange Trading Limited (the "SGX-ST"), the Board wishes to highlight that there have been material adjustments made to the Unaudited Financial Statements following the finalisation of the Audited Financial Statements of financial year ended 30 April 2024.

A summary of the differences between the Audited Financial Statements and Unaudited Financial Statements with the relevant explanatory note is as follows: -

Consolidated Statement of Cash Flows for the financial year ended 30 April 2024

		Audited Financial Statements	Unaudited Financial Statements	Variance
	Note	S\$'000	S\$'000	S\$'000
Cash Flows from Operating Activities				
Changes in trade and other receivables	(a)	4,827	2,733	2,094
Changes in trade and other payables	(a)	<u>(1,717)</u>	<u>(2,023)</u>	(306)
Net cash generated from operating activities		<u>31,062</u>	<u>28,662</u>	2,400
Cash Flows from Investing Activities				
Cash contribution to an associate	(a)	<u>(2,407)</u>	<u>(8)</u>	(2,399)
Net cash generated from investing activities		<u>(2,407)</u>	<u>(8)</u>	(2,399)

Note:

- (a) Mainly due to reclassification of cashflows for the Group's cash contribution in Vibrant Equities Pte. Ltd. from operating activities to investing activities.

BY ORDER OF THE BOARD

Vibrant Group Limited

Eric Khua
Executive Director & CEO
14 August 2024