CAPITAL WORLD LIMITED
(Incorporated in the Cayman Islands)
(Company Registration No.: CT-276295)

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

Unless otherwise defined, all capitalised terms used in this announcement shall bear the same meaning in the previous announcement dated 28 August 2026.

The Board of Directors (the "**Board**") of Capital World Limited (the "**Company**", and together with its subsidiaries, collectively the "**Group**") refer to the Company's unaudited financial results announcement for the six months and full year ended 30 June 2026 ("**FY2026**") made on 28 August 2026 via the SGXNET ("**FY2026 Unaudited Results**").

Pursuant to Rule 704(5) of the Listing Manual Section B: Rules of Catalist of the Singapore Exchange Securities Trading Limited ("**SGX-ST**"), the Board wishes to announce that subsequent to the release of the FY2026 Unaudited Results, the external auditors of the Company ("**Auditors**") have proposed certain adjustments between the FY2026 Unaudited Results and FY2026 audited financial results (the "**FY2026 Audited Financial Statements**").

The details and explanation of the material variances between the FY2026 Audited Financial Statements and the FY2026 Unaudited Results are set out as follows:

Consolidated Statement of Comprehensive Income for FY2026

	Group			
	Audited RM'000	**Unaudited RM'000**	**Variance RM'000**	**Note**
Revenue	(2,600)	(2,600)	–	
Cost of sales	2	2	–	
Gross loss	**(2,598)**	**(2,598)**	–	
Other income	224	224	–	
General and administrative expenses	(8,185)	(9,302)	1,117	2
Write-back/(Write-down) of inventory properties	393	(387)	780	1
Write-back of non-current assets held for sale	901	-	901	1
Reversal of impairment of trade receivables	1,986	2,964	(978)	2
Finance costs	(6)	(6)	–	
Loss before income tax	**(7,285)**	**(9,105)**	1,820	1
Income tax expense	(3)	(3)	–	
Net loss for the year	**(7,288)**	**(9,108)**	**1,820**	
Other comprehensive (loss)/income:				
Items that may be reclassified subsequently to profit or loss:				
(Loss)/Gain on translation of foreign operations	(92)	82	(174)	NM
Exchange differences arising from translation of foreign operations, net of tax	(92)	82	(174)	
Total comprehensive loss for the year	**(7,380)**	**(9,026)**	**1,646**	
Loss per share (cents)				
- Basic and diluted	(0.05)	(0.06)	0.01	NM

NM: Not Meaningful

Statement of Financial Position for FY2026

	Group			
	Audited RM'000	**Unaudited RM'000**	**Variance RM'000**	**Note**
Current assets				
Inventory properties	110,738	110,003	735	1
Contract assets	1,386	1,386	–	
Trade receivables	490	490	–	
Other receivables, deposits, and prepayments	4,634	4,625	9	NM
Income tax recoverable	1,761	1,761	–	
Cash on hand and at banks	6,982	6,982	–	
	125,991	125,247	744	
Non-current assets held for sale	200,632	199,731	901	1
Total current assets	326,623	324,978	1,645	
Non-current assets				
Property, plant, and equipment	375	375	–	
Total non-current assets	375	375	–	
Total assets	**326,998**	**325,353**	1,645	
Current liabilities				
Trade payables	38,258	38,258	–	
Other payables and accruals	149,535	149,535	-	
Contract liabilities	3,665	3,665	–	
Lease liabilities	–	109	(109)	NM
Loan and borrowings	151	38	113	NM
Total current liabilities	191,609	191,605	4	
Non-current liabilities				
Loans and borrowings	77	82	(5)	NM
Total non-current liabilities	77	82	(5)	
Total liabilities	**191,686**	**191,687**	(1)	
Equity attributable to owners of the Company				
Share capital	221,508	221,508	–	
Accumulated losses	(264,826)	(266,646)	1,820	1
Other reserves	178,630	178,804	(174)	NM
Total equity	135,312	133,666	1,646	
Total liabilities and equity	**326,998**	**325,353**	1,645	

Consolidated Statement of Cash Flows for FY2026

	Audited RM'000	Group Unaudited RM'000	Variance RM'000	Note
Cash flows from operating activities				
Loss before income tax	(7,285)	(9,105)	1,820	1
Adjustments for:				
Depreciation of property, plant and equipment	199	199	–	
Reversal of impairment of trade receivables	(1,986)	(1,959)	(27)	NM
Reversal of impairment of other receivables	(978)	(1,005)	27	NM
(Write-back)/Write-down of inventory properties	(393)	387	(780)	1
Write-back of non-current assets held for sale	(901)	–	(901)	1
Provision for liquidated damages	2,600	2,600	–	
Interest income	(189)	(189)	–	
Interest expense	6	6	–	
Operating cash flows before working capital changes	(8,927)	(9,066)	139	
Changes in working capital:				
Inventory properties	(969)	(1,014)	45	NM
Trade and other receivables, deposits and prepayments	878	887	(9)	NM
Trade and other payables and accruals	4,151	2,160	1,991	3
Contract liabilities	(112)	(112)	–	
Cash used in operations	**(4,979)**	**(7,145)**	2,166	
Interest received	189	189	–	
Income taxes refund	4,729	4,728	1	NM
Net cash used in operating activities	**(61)**	**(2,228)**	2,167	
Cash flows from investing activities				
Purchase of property, plant and equipment	(5)	(5)	–	
Addition of right of use assets	–	(109)	109	NM
Receipt of deposits for non-current assets held for sale	3,366	5,532	(2,166)	3
Unfrozen bank deposits	721	721	–	
Net cash generated from investing activities	**4,082**	**6,139**	(2,057)	
Cash flows from financing activities				
Addition of lease liabilities	–	109	(109)	NM
Payment of principal portion of lease liabilities	(121)	(120)	(1)	NM
Interest paid	(6)	(6)	–	
Net cash used in financing activities	**(127)**	**(17)**	(110)	
Net increase in cash and cash equivalents	3,894	3,894	–	
Cash and cash equivalents at the beginning of the year	844	844	–	
Cash and cash equivalents at the end of the year	**4,738**	**4,738**	**–**	

Note 1

The variance was mainly due to the valuation adjustments in respect of the inventories properties and non-current assets held for sale. These adjustments resulted in recognition of write-back of Inventory properties and write-back of non-current assets held for sale in the consolidated statement of comprehensive income, and the carrying amounts of inventories properties and non-current assets held for sale in the consolidated statement of financial position.

Note 2

The variance was mainly due to a reclassification of the reversal of impairment of other receivables to general and administrative expenses. The reclassifying adjustment decreases the reversal of impairment of trade receivables and general and administrative expenses in the consolidated statement of comprehensive income.

Note 3

The variance is due to the reclassification of deposits received from a third party in respect of the sale of inventory properties from investing activities to operating activities.

Shareholders are advised to read this announcement and any further announcements by the Company carefully. Shareholders are also advised to refrain from taking any action in respect of their securities in the Company which may be prejudicial to their interests. Shareholders should consult their stockbrokers, bank managers, solicitors or other professional advisors if they have any doubt about the actions they should take.

By Order of the Board
CAPITAL WORLD LIMITED

Datuk Wira Eric Tan Eng Huat
Managing Director
14 October 2026

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*This announcement has been reviewed by the Company's sponsor, RHT Capital Pte. Ltd. (the "**Sponsor**"). It has not been examined or approved by the Singapore Exchange Securities Trading Limited (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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