



Far East Group Limited
(Company Registration No. 196400096C)
(Incorporated in the Republic of Singapore on 18 March 1964)

MATERIAL VARIANCES BETWEEN THE UNAUDITED FINANCIAL STATEMENTS AND THE AUDITED FINANCIAL STATEMENTS OF THE GROUP FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

The Board of Directors (the “**Board**” or “**Directors**”) of Far East Group Limited (the “**Company**”, and together with its subsidiaries, the “**Group**”) refers to the announcement on the unaudited full year financial statements for the financial year ended 31 December 2025 (“**FY2025**”) dated 27 February 2026 (“**Announcement**”).

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 the material variances between the unaudited financial statements of the Group for FY2025 as set out in the Announcement and the audited financial statements of the Group for FY2025 (“**Audited Financial Statements**”).

Details of the material variances and reasons for such variances are set out in the explanatory notes below.

Balance Sheet As At 31 December 2025 (Group)

	Unaudited FY2025 (S\$'000)	Audited FY2025 (S\$'000)	Decrease (S\$'000)	Note
Deferred tax assets	1,373	1,085	(288)	1

Consolidated Income Statement for FY2025

	Unaudited FY2025 (S\$'000)	Audited FY2025 (S\$'000)	(Increase) (S\$'000)	Note
Tax expenses	(497)	(785)	(288)	1

Consolidated Cash Flows Statement for FY2025

	Unaudited FY2025 (S\$'000)	Audited FY2025 (S\$'000)	Increase/ (Decrease) (S\$'000)	Note
Net cash flows generated from operating activities	20,088	19,320	(768)	2
Net cash flows generated from/ (used in) investing activities	1,717	2,484	767	2

The variances primarily arose from:

1. Current year utilisation of tax losses brought forward from prior years, recognised under deferred tax assets, amounting to \$288,000.

2. Reclassification of the following from operating activities to investing activities:
 - a) proceeds from the disposal of an investment property amounting to S\$683,000; and
 - b) dividend received from an associate of S\$84,000.

These adjustments were made upon completion of the audit.

Shareholders are advised to read the Audited Financial Statements in the Company's annual report for FY2025 which has been made available to the shareholders on SGXNet and the Company's website at www.fareastgroup.com.sg.

By Order of the Board

Loh Mun Yew
Chief Executive Officer and Executive Director
13 April 2026

This announcement has reviewed by the Company's sponsor, SAC Capital Private Limited ("Sponsor"). This announcement has not been examined or approved by the Singapore Exchange Securities Trading Limited ("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.

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