



JUMBO GROUP LIMITED
 (Company Registration No. 201503401Z)
 (Incorporated in the Republic of Singapore)

MATERIAL DIFFERENCES BETWEEN THE AUDITED FINANCIAL STATEMENTS AND THE UNAUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2025

The board of directors (the “**Board**”) of Jumbo Group Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) refers to the Company’s announcement dated 26 November 2025 in relation to the unaudited condensed consolidated financial statements (“**Unaudited Financial Statements**”) for the financial year ended 30 September 2025 (“**FY2025**”) (Announcement Reference: SG251126OTHR12RT).

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 Unaudited Financial Statements, the external auditor has proposed reclassification between the Unaudited Financial Statements and the FY2025 audited financial statements (“**Audited Financial Statements**”) which the management of the Group has adopted accordingly.

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

Consolidated Statement of Cash Flows for FY2025

	Audited Financial Statements	Unaudited Results	Difference	Note
	\$'000	\$'000	\$'000	
Cash Flows from Operating Activities				
Changes in trade and other receivables	133	(1,418)	1,551	Note 1
Net cash generated from operating activities	22,087	20,536	1,551	
Cash Flows from Investing Activities				
Acquisition of property, plant and equipment	(10,165)	(8,614)	(1,551)	Note 1
Net cash used in investing activities	(8,719)	(7,168)	(1,551)	

Note 1

The difference for net cash generated from operating activities and net cash used in investing activities was mainly due to the reclassification of payments made for acquisition of property, plant and equipment as investing activities, to be consistent with the definition of investing activities specified under SFRS(I) 1-7 Statement of Cash Flows.

BY ORDER OF THE BOARD

Ang Kiam Meng
Executive Chairman and Group CEO

9 January 2026

This announcement has been prepared by the Company and its contents have been reviewed by the Company's sponsor, United Overseas Bank Limited (the "Sponsor"), for compliance with Rules 226(2)(b) and 753(2) of the Singapore Exchange Securities Trading Limited (the "SGX-ST") Listing Manual Section B: Rules of Catalyst.

This announcement has not been examined or approved by the SGX-ST. 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 Priscilla Ong, Vice President, Equity Capital Markets, who can be contacted at 80 Raffles Place, #03-03 UOB Plaza 1, Singapore 048624, telephone: +65 6533 9898.