

# Katrina GROUP LTD.

Incorporated in the Republic of Singapore  
Registration No. 201608344N

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## POTENTIAL MATERIAL VARIANCE AND PROFIT GUIDANCE FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

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The Board of Directors (“**Board**”) of Katrina Group Ltd. (“**Company**”, and together with its subsidiaries, “**Group**”) refers to the announcement released by the Company on 25 February 2022 in relation to its unaudited full year financial results for the financial year ended 31 December 2021 (“**FY2021**”) (“**Unaudited Results**”).

The Board wishes to update the shareholders of the Company and potential investors that due to new information arising during the audit of its consolidated results for FY2021, the Group is expecting potential material variance to the Unaudited Results resulting in a loss instead of profit after tax of \$158,000 for FY2021.

The expected potential material variance arose due to the receipt of invoices relating to newly recorded fixed assets which were not received by the finance team of the Group’s subsidiary and therefore not recorded in the Group’s accounts prior to the release of the Unaudited Results. These assets are subjected to impairment testing and consequently, the Group will be making provisions for impairment of newly recorded fixed assets which would result in a loss for FY2021.

Further details of the Group’s financial performance will be disclosed when the Company publishes its audited consolidated financial results FY2021 on or before 15 April 2022.

Shareholders and potential investors are advised to exercise caution when dealing in the shares of the Company. Persons who are in doubts as to action they should take should consult their stockbroker, bank manager, solicitor, accountant, or other professional advisers.

### BY ORDER OF THE BOARD

Alan Goh Keng Chian  
Executive Chairman and Chief Executive Officer  
18 March 2022

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*This announcement has been reviewed by the Company’s Sponsor, Hong Leong Finance Limited. It has not been examined or approved by the Exchange and the Exchange 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 Vera Leong, Vice President, Hong Leong Finance Limited, at 16 Raffles Quay, #01-05 Hong Leong Building, Singapore 048581, telephone (+65) 6415 9881.*

#### DINING BRANDS OF KATRINA GROUP

