



**GKE CORPORATION LIMITED**  
(Company Registration No. 200001941G)  
(Incorporated in the Republic of Singapore)

---

**RECLASSIFICATION IN THE (1) TRADE AND OTHER PAYABLES & OTHER LIABILITIES  
AND (2) CONSOLIDATED STATEMENT OF CASH FLOWS BETWEEN UNAUDITED  
FINANCIAL STATEMENTS AND AUDITED FINANCIAL STATEMENTS FOR THE  
FINANCIAL YEAR ENDED 31 MAY 2021**

---

The Board of Directors (the “**Board**”) of GKE Corporation Limited (the “**Company**”, and together with its subsidiaries, the “**Group**”) refers to the Company’s previous announcement made on 28 July 2021 in relation to its unaudited full year financial statements for the financial year ended 31 May 2021 (“**FY2021**”) (the “**Unaudited Results**”).

Pursuant to Rule 704(5) of the Listing Manual – Section B: Rules of Catalist of the Singapore Exchange Securities Trading Limited, the Board wishes to announce that subsequent to the release of the Unaudited Results, certain items were reclassified in the (1) Trade and Other Payables & Other Liabilities and (2) Consolidated Statement of Cash Flow following the finalisation of FY2021 audit.

A summary of the reclassification adjustment and explanatory note is set out below:

**Trade and Other Payables & Other Liabilities**

	<b>Audited (S\$,000)</b>	<b>Unaudited (S\$,000)</b>	<b>Reclassification Adjustment (S\$,000)</b>	<b>Note</b>
Trade and other payables	16,709	12,097	(4,612)	1
Other liabilities	7,813	12,425	4,612	1

**Consolidated Statement of Cash Flows**

	<b>Audited (S\$,000)</b>	<b>Unaudited (S\$,000)</b>	<b>Reclassification Adjustment (S\$,000)</b>	<b>Note</b>
Allowance for expected credit loss	789	913	124	2
Trade and other receivables	(8,066)	(8,190)	(124)	2
Trade and other payables	3,489	(1,123)	(4,612)	1
Other liabilities	259	4,871	4,612	1
Purchase of property, plant and equipment	(5,511)	(4,326)	1,185	3
Repayment of principal portion of lease liabilities	(8,293)	(9,478)	(1,185)	3

Note:

- (1) The adjustment is mainly due to the reclassification of Trade and Other Payables & Other Liabilities amounting to \$4,612,000 from “Trade and Other Payables” to “Other Liabilities”.

- (2) The adjustment of \$124,000 to “Allowance for Expected Credit Loss” and “Trade and Other Receivables” was due to movement of allowance for expected credit loss amount.
- (3) The adjustment of \$1,185,000 to “Purchase of Property, Plant and Equipment” and “Repayment of Principal Portion of Lease Liabilities” was due to the settlement of payment for purchase of property, plant and equipment by cash instead of borrowings.

The reclassification adjustment is not expected to have a material impact on the Group’s Unaudited Results.

## **BY ORDER OF THE BOARD**

Neo Cheow Hui  
Chief Executive Officer and Executive Director  
9 September 2021

---

*This announcement has been prepared by the Company and its contents have reviewed by the Company's Sponsor, RHT Capital Pte. Ltd. (the "**Sponsor**"), for compliance with the relevant rules of the Singapore Exchange Securities Trading Limited (the "**SGX-ST**"). The Sponsor has not independently verified the contents of this announcement.*

*This announcement has not been examined or approved by the 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.*

*The details of the contact person for the Sponsor are:-  
Name: Lay Shi Wei (Registered Professional, RHT Capital Pte. Ltd.)  
Address: 6 Raffles Quay, #24-02 Singapore 048580  
Email: [sponsor@rhtgoc.com](mailto:sponsor@rhtgoc.com)*