

**OKH GLOBAL LTD.**  
(Company Registration Number: 35479)  
(Incorporated in Bermuda)

**MATERIAL VARIANCES BETWEEN AUDITED FINANCIAL STATEMENTS AND THE  
UNAUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE  
2016**

The Board of Directors of OKH Global Ltd. (the “**Company**”) and together with its subsidiaries (the “**Group**”) refers to the results announcement for the financial year ended 30 June 2016 (“**FY2016**”) released by the Company on 29 August 2016 and its audited financial statements.

Pursuant to Rule 704(6) of the Listing Manual, the Company would like to announce the differences arising from the finalisation of the audit. The details and explanations for the material differences between the audited financial statements and unaudited financial statements are set out below: -

1. Consolidated Statement of Comprehensive Income

	<b>Audited FY2016 S\$'000</b>	<b>Unaudited FY2016 S\$'000</b>	<b>Variance FY2016 S\$'000</b>	<b>Explanation</b>
Other income	2,394	-	2,394	
Other expenses	(6,363)	(4,104)	(2,259)	
Total (income less expenses)	(3,969)	(4,104)	135	Adjustment of other income and expense from a net to a gross position.
Income tax	(292)	(157)	(135)	Reduction in cost of development project of the Group's subsidiary

2. Statement of Financial Position

<b>Group</b>	<b>Audited FY2016 S\$'000</b>	<b>Unaudited FY2016 S\$'000</b>	<b>Variance FY2016 S\$'000</b>	<b>Explanation</b>
<b>Current asset</b>				
Loan due from non-controlling interest	1,430	10,357	(8,927)	Adjustment of the amount from a gross to a net position.
Derivative financial instrument	1,268	-	1,268	Adjustment was due to gain on change in fair value of derivative financial instrument
<b>Non-current assets</b>				
Available-for-sale investment	16,257	17,778	(1,521)	Adjustment was due to impairment loss on available-for-sale investment

<b>Current liabilities</b>				
Amount due to non-controlling interest	-	8,920	(8,920)	Adjustment of the amount from a gross to a net position.

3. Consolidated Statement of Cash Flows

	<b>Audited FY2016 S\$'000</b>	<b>Unaudited FY2016 S\$'000</b>	<b>Variance FY2016 S\$'000</b>	<b>Explanation</b>
<b>Operating activities</b>				
Income tax expense	292	157	135	Adjustment due to updated tax assessment for one of the subsidiary of the Group
Impairment loss on available-for-sale investment	1,521	-	1,521	Adjustment was due to finalisation of assessment on impairment for available-for-sale investment
Gain on change in fair value of derivative financial instrument	(1,268)	-	(1,268)	Adjustment was due to finalisation of assessment in fair value of derivative financial instrument
Loss on change in fair value of investment properties	4,842	5,230	(388)	Adjustment was due to finalisation of assessment in fair value of investment properties
Properties under development	2,336	1,542	794	Adjustment was due to finalisation of assessment in the costs of the properties under development

BY ORDER OF THE BOARD

MR LOCK WAI HAN  
EXECUTIVE DIRECTOR AND CHIEF EXECUTIVE OFFICER  
1 December 2016