

GLOBAL RESOURCE CONSTRUCTION LTD.
(Company Registration Number: 202604827N)
(Registered in Singapore)

CHANGE OF FINANCIAL YEAR END FROM 30 JUNE TO 31 DECEMBER

1. INTRODUCTION

The Board of Directors ("**Board**") of Global Resource Construction Ltd. (the "**Company**") refers to:

- (a) the circular to the shareholders of the Company dated 5 November 2025 ("**Circular**") in relation to, *inter alia*, the proposed re-domiciliation of the Company from Bermuda to Singapore (the "**Proposed Re-Domiciliation**") and the proposed change of its financial year end from 30 June to 31 December (the "**Proposed Change in FYE**");
- (b) the announcement dated 30 January 2026 in relation to, *inter alia*, the Proposed Re-Domiciliation; and
- (c) the announcement dated 3 February 2026 in relation to, *inter alia*, the receipt of the certificate of discontinuance of the Company issued by the Registrar of Companies in Bermuda (together with the announcement referred to in (b) above, the "**Announcements**").

All capitalised terms used in this announcement shall, unless otherwise defined or the context otherwise requires, have the same meaning as given to them in the Circular and the Announcements.

2. CHANGE OF FINANCIAL YEAR END FROM 30 JUNE TO 31 DECEMBER

The Board wishes to announce the change of the Company's financial year end from 30 June to 31 December. Henceforth, the financial year of the Company will end on 31 December of each year. With the change of financial year end, the Company's current financial year which began on 1 July 2025 will end on 31 December 2026 and the next set of audited financial statements of the Company will cover a period of 18 months from 1 July 2025 to 31 December 2026.

The Board's decision to change the financial year end of the Company is to, *inter alia*, bring the Company's financial year end in alignment with the financial year end of GRC Construction Pte. Ltd. ("**GRC Construction**") following the Company's completion of its acquisition of GRC Construction on 30 April 2025. The Company's new financial year end will also correspond with the financial year end of its substantial shareholder, Tang Organization Pte. Ltd.. With such alignment, the Company's financial reporting process and internal resources can be streamlined which will result in better administrative and operational efficiency.

Pursuant to Rules 705(1) and 705(3) of the listing manual of the Singapore Exchange Securities Trading Limited (the "**Listing Manual**"), the Company will be announcing its financial results as set out in the table below:

New Financial Period	Previous Financial Period for Comparison	Type of Announcement	Latest Date for Release
1 January 2026 to 30 June 2026 (6 months period)	1 January 2025 to 30 June 2025 ⁽¹⁾ (6 months period)	Half year results	14 August 2026
1 July 2025 to 31 December 2026 (18 months period)	1 July 2024 to 30 June 2025 (12 months period)	Full year results	1 March 2027

Note:

- (1) These comparative figures will be prepared based on the Company's full year audited financial statements for the financial year ended 30 June 2025, in order to provide a basis of comparison for the Company's financial results in respect of the financial period from 1 January 2026 to 30 June 2026.

In accordance with Rule 707(1) of the Listing Manual and the Companies Act 1967 of Singapore, the Company will hold its next Annual General Meeting for the financial year from 1 July 2025 to 31 December 2026 on or before 30 April 2027.

BY ORDER OF THE BOARD

Kong Wei Fung
Company Secretary
12 February 2026