

ASPIAL CORPORATION LIMITED

(Incorporated in the Republic of Singapore) (Registration Number: 197001030G)

RELEASE OF AUDITED FINANCIAL STATEMENTS

Unless otherwise defined, all capitalised terms shall bear the same meanings as the unaudited fourth quarter financial statements announcement of Aspial Corporation Limited (the "Company") for the financial year ended 31 December 2017, dated 26 February 2018 (the "Announcement").

Further to the Announcement, the Company encloses herewith its audited consolidated statement of comprehensive income and its consolidated and separate statements of financial position as of and for the financial year ended 31 December 2017.

The full independent auditor's report (including the notes to the financial statements) will be published in the Company's 2017 annual report in due course.

There are no material discrepancies between the figures contained in the audited financial statements of the Company and its subsidiaries enclosed herewith and those contained in the Announcement.

By Order of the Board

Lim Swee Ann Company Secretary 19 March 2018