

## VIBROPOWER CORPORATION LIMITED

(Company Registration No.: 200004436E)  
(Incorporated in the Republic of Singapore)  
(the "Company")

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### MATERIAL ADJUSTMENTS BETWEEN UNAUDITED FINANCIAL STATEMENTS AND AUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

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The Board of Directors (the "Board") of the Company, and together with its subsidiaries, (collectively the "Group") refers to its announcement on the unaudited full year financial results ("Unaudited Results") for the financial year ended 31 December 2019 ("FY2019") which was released to the Singapore Exchange Securities Trading Limited (the "SGX-ST") on 26 February 2020.

Pursuant to Rule 704(6) of the Listing Manual of the SGX-ST, the Board wishes to announce that subsequent to the release of the Unaudited Results FY2019 and the finalization of the audit, there were material adjustments between the Unaudited Results FY2019 and the Audited Financial Statements.

Details and clarifications of the adjustments are set out below:

	Unaudited \$'000	Audited \$'000	Change \$'000	% change	Explanation for the variances
Loss before tax	2,508	2,800	292	11.6	Note 1
Trade and other receivables	7,589	7,301	(288)	3.8	Note 1

Note 1:

The variances of the Unaudited Results FY2019 and Audited Financial Statements FY2019 were mainly due to additional impairment loss on trade receivables of S\$292,000.

**By Order of the Board**

**Benedict Chen Onn Meng**  
**Chief Executive Officer**  
3 April 2020