



**POLLUX PROPERTIES LTD.**  
(Company Registration Number: 199904729G)

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**MATERIAL VARIANCES BETWEEN UNAUDITED AND AUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

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The Board of Directors (the “**Board**”) of Pollux Properties Ltd. (the “**Company**”, and together with its subsidiaries, the “**Group**”) refers to its announcement on the unaudited consolidated financial statements (the “**Unaudited Results**”) for the financial year ended 31 December 2025 (“**FY2025**”) which was released to the Singapore Exchange Securities Trading Limited (the “**SGX-ST**”) on 27 February 2026 (the “**Announcement**”).

Pursuant to Rule 704(5) of the SGX-ST Listing Manual Section B: Rules of Catalist, the Board wishes to announce that subsequent to the release of the Unaudited Results for FY2025 and the finalisation of the audit, there were material adjustments between the audited financial statements for FY2025 and Unaudited Results for FY2025.

Details and clarifications of the material adjustments are set out below:

Extract of Consolidated Statement of Cash Flows for the FY2025

<b>Group</b>	<b>Audited (S\$)</b>	<b>Unaudited (S\$)</b>	<b>Change (S\$)</b>	<b>Change (%)</b>	<b>Note</b>
Loss on write-off of property, plant and equipment	1,461	-	1,461	N.M.	1, 2
Changes in other payables and accruals	(108,633)	(482,937)	374,304	78	3
<b>Net cash generated from operating activities</b>	<b>8,028,605</b>	<b>7,650,759</b>	<b>377,846</b>	<b>5</b>	
Purchase of property, plant and equipment	(3,451,777)	(3,074,892)	(376,885)	(12)	3
<b>Net cash generated from investing activities</b>	<b>7,748,223</b>	<b>8,125,108</b>	<b>(376,885)</b>	<b>(5)</b>	

**Notes:**

- Adjustments have been made to reflect the loss on write-off of property, plant and equipment arising from the reclassification of the amount that was previously recorded under depreciation and currency realignment.
- N.M. denotes not meaningful.
- Adjustments have been made to reflect the tax paid for acquisition of property, plant and equipment which resulted in a decrease in the changes in other payables and accruals and an increase in the purchase of property, plant and equipment.

There is no material adjustment to the consolidated statement of profit or loss and other comprehensive income for FY2025 and the statements of financial position as at 31 December 2025 of the Group.

Shareholders are advised to exercise caution when dealing in the shares of the Company. If shareholders are in doubt as to the action they should take, they should seek advice from their stockbrokers, bankers, solicitors, accountants, tax advisers or other professional advisers.

## **BY ORDER OF THE BOARD OF DIRECTORS**

Nico Purnomo Po  
Executive Director and Chief Executive Officer  
14 April 2026

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*This announcement has been reviewed by the Company's sponsor, Novus Corporate Finance Pte. Ltd. (the "Sponsor"). It has not been examined or approved by the Singapore Exchange Securities Trading Limited (the "Exchange") and the Exchange 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 contact person for the Sponsor is Mr. Pong Chen Yih, Chief Operating Officer, at 7 Temasek Boulevard, #04-02 Suntec Tower 1, Singapore 038987, telephone (65) 6950 2188.*