Appendix I - Reconciliation between the Unaudited and Audited Balance Sheet of the Group
As at 31 December 2019

		Adjustments					
	Unaudited Financial Statements S$'000	Note 1 S$'000	Note 2 S$'000	Note 3 S$'000	Note 4 S$'000	Note 5 S$'000	Audtied Financial Statements S$'000
ASSETS							
Current assets							
Cash and bank balances	795	-	-	-	-	-	795
Trade receivables	11,089	(74)	-	-	(71)	-	10,944
Other receivables	27,888	-	3	-	(97)	-	27,794
Contract assets	13,171	187	-	-	-	-	13,358
Investment securities (quoted)	20	-	-	-	-	-	20
Assets held for sale	18,351	(184)	-	-	-	-	18,167
Assets of disposal group classified as held for sale	24,060	-	-	-	-	-	24,060
Total current assets	95,374	(71)	3	-	(168)	-	95,138
Non-current assets							
Property, plant and equipment	12,100	3,229	-	-	-	(260)	15,069
Right-of-use assets	3,045	(3,045)	-	-	-	-	-
Total non-current assets	15,145	184	-	-	-	(260)	15,069
Total assets	**110,519**	**113**	**3**	**-**	**(168)**	**(260)**	**110,207**
LIABILITIES AND EQUITY							
Current liabilities							
Trade payables	58,342	188	731	-	-	-	59,261
Other payables	15,087	(3,724)	232	-	-	-	11,595
Provisions	21,291	3,649	46	-	-	-	24,986
Loans and borrowings	27,641	(19)	-	-	-	-	27,622
Lease liabilities	1,502	6,234	-	-	-	-	7,736
Finance lease obligations	6,215	(6,215)	-	-	-	-	-
Income tax payable	-	-	-	86	-	-	86
Liabilities directly associated with disposal group classified as held-for-sale	9,543	-	-	-	-	-	9,543
Total current liabilities	139,621	113	1,009	86	-	-	140,829
Non-current liabilities							
Finance lease obligations	2,015	(2,015)	-	-	-	-	-
Lease liabilities	1,599	2,015	-	-	-	-	3,614
Deferred tax liabilities	1,389	-	-	(1,389)	-	-	-
Total non-current liabilities	5,003	-	-	(1,389)	-	-	3,614
Total liabilities	**144,624**	**113**	**1,009**	**(1,303)**	**-**	**-**	**144,443**
Capital and reserves							
Share capital	25,446	-	-	-	-	-	25,446
Capital reserve	8,381	(1)	-	-	-	-	8,380
Accumulated losses	(71,273)	-	(1,006)	1,303	(168)	(260)	(71,404)
Translation reserve	325	-	-	-	-	-	325
Reserves of disposal group held for sale	(636)	1	-	-	-	-	(635)
Equity attributable to owners of the Company	(37,757)	-	(1,006)	1,303	(168)	(260)	(37,888)
Non-controlling interests of disposal group held for sale	3,652	-	-	-	-	-	3,652
Total equity	**(34,105)**	**-**	**(1,006)**	**1,303**	**(168)**	**(260)**	**(34,236)**
Total liabilities and equity	**110,519**	**113**	**3**	**-**	**(168)**	**(260)**	**110,207**

Notes:
Note 1: Being reclassification of balances to better reflect the underlying nature and substance of the transactions
Note 2: Being additional accrual of costs and expenses and additional provisions made for onerous contracts
Note 3: Being additional provision for income tax payable and reversal of overprovision of deferred tax liabilities
Note 4: Being additional impairment of trade and other receivables
Note 5: Being additional impairment of property, plant and equipment