Appendix II - Reconciliation between the Unaudited and Audited Consolidated Statement of Comprehensive Income of the Group
For the financial year ended 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**
Continuing operations							
Revenue	95,741	(6,471)	-	-	-	-	89,270
Cost of sales	(148,610)	(668)	(1,028)	-	-	-	(150,306)
Gross loss	**(52,869)**	**(7,139)**	**(1,028)**	**-**	**-**	**-**	**(61,036)**
Other income	27,985	149	-	-	-	-	28,134
Distribution costs	(63)	-	-	-	-	-	(63)
Administrative and other expenses	(12,396)	(234)	22	-	-	-	(12,608)
Finance costs	(2,175)		-	-	-	-	(2,175)
Impairment losses on financial assets	(44,584)	7,020	-	-	(168)	-	(37,732)
Impairment losses on non-financial assets	(12,154)	203	-	-	-	(260)	(12,211)
Loss before tax from continuing operations	**(96,256)**	**(1)**	**(1,006)**	**-**	**(168)**	**(260)**	**(97,691)**
Taxation	81	1	-	1,303	-	-	1,385
Loss from continuing operations, net of tax	**(96,175)**	**-**	**(1,006)**	**1,303**	**(168)**	**(260)**	**(96,306)**
Discontinued operations							
Profit from discontinued operation, net of tax	1,215	-	-	-	-	-	1,215
Loss for the year	**(94,960)**	**-**	**(1,006)**	**1,303**	**(168)**	**(260)**	**(95,091)**
Other comprehensive loss:							
Items that may be reclassified subsequent to profit or loss							
Exchange loss on translation of foreign operations	(272)	-	-	-	-	-	(272)
Other comprehensive loss, net of tax	**(272)**	**-**	**-**	**-**	**-**	**-**	**(272)**
Total comprehensive loss for the year	**(95,232)**	**-**	**(1,006)**	**1,303**	**(168)**	**(260)**	**(95,363)**
Loss for the year attributable to:							
Owners of the Company							
Continuing operations	(96,175)	-	(1,006)	1,303	(168)	(260)	(96,306)
Discontinued operation	898	-	-	-	-	-	898
	(95,277)	-	(1,006)	1,303	(168)	(260)	(95,408)
Non-controlling interests							
Discontinued operation	317	-	-	-	-	-	317
	(94,960)	**-**	**(1,006)**	**1,303**	**(168)**	**(260)**	**(95,091)**
Total comprehensive loss attributable to:							
Owners of the Company							
Continuing operations	(96,153)	-	(1,006)	1,303	(168)	(260)	(96,284)
Discontinued operation	681	-	-	-	-	-	681
	(95,472)	-	(1,006)	1,303	(168)	(260)	(95,603)
Non-controlling interests							
Discontinued operation	240	-	-	-	-	-	240
	(95,232)	**-**	**(1,006)**	**1,303**	**(168)**	**(260)**	**(95,363)**

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