Natural Cool Holdings Limited

(Incorporated in the Republic of Singapore)
Company Registration No. 200509967G

CHANGE OF FINANCIAL YEAR END FROM 31 DECEMBER TO 31 MAY

The Board of Directors (the "**Board**") of Natural Cool Holdings Limited (the "**Company**", and together with its subsidiaries, the "**Group**") wishes to announce the change of the Company's financial year end from 31 December to 31 May.

Following the aforesaid change, the current financial year of the Company will end on 31 May 2027 ("**FY2027**") and that the next set of audited financial statements of the Company will cover a period of 17 months, from 1 January 2026 to 31 May 2027. Thereafter, the subsequent financial year of the Company will commence on 1 June each year and end on 31 May of the following year.

Rationale for the Change of Financial Year End

The Board of Directors resolved to change the financial year end from 31 December to 31 May after taking into consideration, amongst others, the Group's reporting requirements and the need to facilitate more effective management of resources. The change would allow the Company to better align the Group's financial cycles of its key suppliers, enhance audit efficiency through improved auditor resource availability, and reduce operational pressures associated with conducting year end reporting activities during the festive period.

Timeline for releasing announcements in relation to financial results

Following the change in the Group's financial year end, and pursuant to the Rule 705 of the Singapore Exchange Securities Trading Limited ("**SGX-ST**") Listing Manual Section B: Rules of Catalist ("**Catalist Rules**"), the Company will announce its financial results for the transitional financial period from 1 January 2026 to 31 May 2027 in accordance with the schedule set out below:

Type of Announcement	Financial Period Covered	Comparative Financial Period	Latest Date for Release
12 months period (unaudited)*	1 January 2026 to 31 December 2026 (12 months)	1 January 2025 to 31 December 2025 (12 months)	1 March 2027, being not later than 60 days after 31 December 2026
Full year results (unaudited)	1 January 2026 to 31 May 2027 (17 months)	1 January 2025 to 31 December 2025 (12 months)	30 July 2027, being not later than 60 days after 31 May 2027
Half-year results (unaudited)	1 June 2027 to 30 November 2027 (6 months)	1 June 2026 to 30 November 2026 (6 months)	14 January 2028, being not later than 45 days after 30 November 2027

**The 12 months unaudited financial results for the period from 1 January 2026 to 31 December 2026 will be announced by the Company on a voluntary basis.*

Timeline to hold next Annual General Meeting

In accordance with Rule 707(1) of the Catalist Rules and Section 175 of the Companies Act 1967, the Company will hold its next Annual General Meeting on or before 30 September 2027 in respect of the 17 months financial period from 1 January 2026 to 31 May 2027.

In accordance with Section 198(4) of the Companies Act 1967, the Company has lodged a notice with the Registrar of Companies (the "**Registrar**") to update and specify the new date of 31 May as the last day of its current financial year. Since the new financial year-end date of 31 May 2027 is no longer than 18 months from the end of its last financial year ended on 31 December 2025, and the Company has not changed its financial year end before, the approval of the Registrar is not required.

The Company will also effect a change in the financial year end of all its operating subsidiaries to be aligned with the Company's financial year end.

BY ORDER OF THE BOARD

Choy Bing Choong
Executive Chairman

13 August 2026

About Natural Cool Holdings Limited

Natural Cool's principal businesses are Airconditioning and Engineering, Paints and Coatings, Technology, and Food and Beverages.

Natural Cool's Airconditioning and Engineering Division distributes, supply and installs Air-Conditioning and Mechanical Ventilation systems ("**ACMV**") and provides ACMV services to customers in the retail, commercial and industrial sectors. In addition, the Division is also involved in providing facilities management, mechanical and electrical, fire protection, critical environment, and plumbing and sanitary products and services.

The Group's Paints and Coatings Division manufactures and sells industrial paints and solvents, principally under the 'Cougar' brand. Furthermore, the Division also represents a number of leading overseas brands in Singapore.

Natural Cool's Technology Division specialises in communications engineering and Internet of Things solutions. With its core engineering capabilities located in Singapore, the Division serves the train-borne communications market and the estate management market both domestically and overseas.

In addition, the Group has a Food and Beverages arm which manufactures, distributes and retails cooked snack food and dumplings in Singapore. It also operates a number of retail outlets.
