

## 9R LIMITED

(Company Registration No. 199307300M)  
(Incorporated in Singapore)

### MATERIAL VARIANCES BETWEEN THE AUDITED FINANCIAL STATEMENTS AND UNAUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2025

The Board of Directors (the “Board”) of 9R Limited (the “Company” and together with its subsidiaries, the “Group”) refers to the unaudited full year financial results for the financial period ended 31 March 2025 (“FPE2025”) (the “Unaudited Financial Statements”) released by the Company on 30 May 2025.

Pursuant to Rule 704(5) of the Listing Manual Section B: Rules of Catalist of the Singapore Exchange Securities Trading Limited, the Board would like to announce that subsequent to the release of the Unaudited Financial Statements, certain adjustments and reclassifications were made to the Unaudited Financial Statements following the finalisation of the audit by the Company’s external auditor.

The material variances between the audited financial statements of the Group for FPE2025 (the “Audited Financial Statements”) and the Unaudited Financial Statements with the relevant explanatory notes are shown below.

#### EXTRACT OF CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	Audited	Unaudited	Variance		Note
	S\$	S\$	S\$	%	
Reversal/(Addition) of loss allowance on financial assets and contract assets, net	2,438,034	2,294,360	143,674	6.26	1
Other operating expenses (including impairment loss on goodwill)	(6,687,456)	(7,817,507)	1,130,051	14.46	2
<b>Loss for the period*</b>	<b>(1,975,692)</b>	<b>(3,224,428)</b>	<b>1,248,736</b>	<b>38.73</b>	

#### EXTRACT OF CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	Audited	Unaudited	Variance		Note
	S\$	S\$	S\$	%	
<b>Non-current assets</b>					
Intangible assets	6,048,249	5,916,344	131,905	2.23	1
<b>Total non-current assets*</b>	<b>19,858,264</b>	<b>19,716,360</b>	<b>141,904</b>	<b>0.72</b>	
<b>Non-current liabilities</b>					
Provision of restoration cost	583,971	-	583,971	100.00	3
<b>Total non-current liabilities*</b>	<b>6,627,733</b>	<b>6,136,156</b>	<b>491,577</b>	<b>8.01</b>	
<b>Current liabilities</b>					
Provision of restoration cost	98,029	685,536	(587,507)	(85.70)	3
<b>Total current liabilities*</b>	<b>4,865,621</b>	<b>5,406,936</b>	<b>(541,315)</b>	<b>(10.01)</b>	
<b>Equity</b>					
Share Capital	128,654,689	129,684,866	(1,030,177)	(0.79)	2
<b>Total Equity*</b>	<b>14,163,724</b>	<b>13,984,922</b>	<b>178,802</b>	<b>1.28</b>	

\* figures do not add up due to other immaterial differences.

There were no material variances between the audited and unaudited Consolidated Statements of Cash Flows.

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### Notes:

1. Variance due to the reversal of loss allowance on receivables from subsidiaries (acquired during the financial period) that was provided for prior to the acquisition of these subsidiaries.
2. The Group had acquired subsidiaries during the year via the issue of new shares in the Company and had recorded the difference in the contracted issue share price and share price at completion of acquisition in the income statement as an expense. Adjustment made to set off such expense against Share Capital instead.
3. Variance due to the reclassification of provision for restoration cost (for the Group's leased retail outlets) from current liabilities to long term liabilities align to the lease tenures of such outlets which are more than one year from the balance sheet date.

BY ORDER OF THE BOARD OF  
**9R LIMITED**

MR KHOO KAI YANG  
CHIEF EXECUTIVE OFFICER  
14 July 2025

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*This announcement has been reviewed by the Company's sponsor, UOB Kay Hian Private Limited (the "Sponsor").*

*This announcement has not been examined or approved by the Singapore Exchange Securities Trading Limited ("SGX-ST") and the SGX-ST 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 Lance Tan, Senior Vice President, at 83 Clemenceau Avenue #10-01 UE Square Singapore 239920, telephone (65) 6590 6881.*