

BROOK CROMPTON HOLDINGS LTD.

(Company Registration No. 194700172G)
(Incorporated in the Republic of Singapore)

MATERIAL VARIANCES BETWEEN UNAUDITED FINANCIAL STATEMENTS AND AUDITED FINANCIAL STATEMENTS FOR FINANCIAL YEAR ENDED 31 DECEMBER 2022

The Board of Directors (the “Board”) of Brook Crompton Holdings Ltd (the “Company”, and together with its subsidiaries, collectively the “Group”) refers to the full year financial results announcement of the Group for the financial year ended 31 December 2022 made on 23 February 2023 via SGXNET (“Preliminary Unaudited Results FY2022”).

Pursuant to Rule 704(6) of the Listing Manual of the Singapore Exchange Securities Trading Limited (the “SGX-ST”), the Board wishes to announce that subsequent to the release of the Preliminary Unaudited Results FY2022 and finalisation of the audit, there were material variances between the Preliminary Unaudited Results FY2022 and Audited Financial Statements for the financial year ended 31 December 2022.

The material variances between the Group’s Audited Financial Statements and the Unaudited Financial statements (the “**Variances**”) are set out below.

Statement of Financial Position as at 31 December 2022

		Audited financial statements	Unaudited financial statements	Variance
	Note	S\$'000	S\$'000	S\$'000
Group				
Property, plant and equipment	1	4,712	4,994	(282)
Inventories	2	26,285	26,188	97
Trade and other payables	2	(17,765)	(17,654)	(112)
Net assets value		38,916	39,212	296

Consolidated Statement of Profit or Loss and Other Comprehensive Income for Year Ended 31 December 2022

		Audited financial statements	Unaudited financial statements	Variance
	Note	S\$'000	S\$'000	S\$'000
Group				
Total comprehensive income for the financial year, representing total comprehensive income attributable to owners of the parent	1	178	474	(296)

Note:-

1. Exchange difference on translating foreign entities' property, plant and equipment.
2. Unrecorded goods in transits as at 31 December 2022.

ON BEHALF OF THE BOARD

Pang Xinyuan
Non-executive Non-Independent Chairman
6 April 2023