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POLARIS LTD.

Company Registration No. 198404341D
(Incorporated in the Republic of Singapore)

**POLARIS DEVICE IS APPOINTED AS AN EXCLUSIVE DISTRIBUTOR IN THE REGION
BY COMMTIVA**

The Board of Directors (the "Board") of Polaris Ltd (the "Company") and together with its subsidiaries, the "Group") wishes to announce that the Company's wholly-owned subsidiary, Polaris Device Pte. Ltd. ("Polaris Device") has entered into a two (2) years exclusive master distributorship agreement ("MD Agreement") with Commtiva Technology Limited ("Commtiva") to promote and distribute Infocus brand in Singapore, Malaysia, Thailand, Vietnam, Philippines and Cambodia.

The MD Agreement can be renewed and extended based on mutual agreement by the parties.

The above transaction is funded by internal resources and is not expected to have any material effect on the consolidated net tangible assets per share and earnings per share of the Company and the Group for the financial year ending 31 December 2014.

None of the Directors (other than in his capacity as a Director or shareholder of the Company, as the case may be) and controlling shareholders of the Company has any interest, direct or indirect, in the above transaction.

By Order of the Board

Ang Chuan Hui, Peter
Executive Director & CEO

09 December 2014

This announcement has been prepared by the Company and its contents have been reviewed by the Company's Sponsor, Stamford Corporate Services Pte. Ltd. (the "Sponsor"), for compliance with the relevant rules of the Singapore Exchange Securities Trading Limited (the "SGX-ST") Listing Manual Section B: Rules of Catalyst. The Company's Sponsor has not independently verified the contents of this announcement.

This announcement has not been examined or approved by the SGX-ST. The Sponsor 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.

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