

UPDATE ON CHANGE OF FINANCIAL YEAR END FROM 30 SEPTEMBER TO 31 DECEMBER

CIMB Bank Berhad, Singapore Branch was the financial adviser to the Company for the acquisition of the entire issued and paid up share capital of Regal International Holdings Pte. Ltd..

The Board of Directors (the “**Board**”) of Regal International Group Ltd. (the “**Company**” and together with its subsidiaries, the “**Group**”) refers to the Notice of Extraordinary General Meeting dated 24 September 2014 (the “**Notice of EGM**”), the shareholders’ circular dated 24 September 2014 (the “**Circular**”) despatched by the Company to the Shareholders in respect of, *inter alia*, the proposed acquisition by the Company of the entirety of the issued and paid up share capital of Regal International Holdings Pte. Ltd. (the “**Proposed Acquisition**”) and the announcement of the Company released on 29 October 2014 relating to, *inter alia*, the change of financial year end of the Company from 30 September to 31 December following the Completion of the Proposed Acquisition (the “**Announcement**”). Unless otherwise defined herein or the context requires otherwise, the capitalised terms used in this announcement shall have the same meaning ascribed to them in the Announcement, the Notice of EGM and the Circular.

In accordance with Rule 705(2) of the Listing Manual of the SGX-ST, the Board wishes to update Shareholders on the time frames applicable to the release of the following financial results by the Company:

Type of announcement	Financial period covered	Comparative period covered	Latest date for release
Full Year Results: Company financial statements:	1 October 2013 to 31 December 2014 (15 months period)	1 October 2012 to 30 September 2013	1 March 2015
Full Year Results: Group consolidated financial statements	1 January 2014 to 31 December 2014	1 January 2013 to 31 December 2013	1 March 2015
First Quarter Results	1 January 2015 to 31 March 2015	1 January 2014 to 31 March 2014	15 May 2015

The 12-month presentation for the Group consolidated financial statements arises because of the application of accounting principles applicable to reverse take-overs to reflect Regal International Holdings Pte. Ltd. as the accounting acquiror and the Company as the accounting acquiree.

Shareholders may refer to Section 13 of the Circular entitled “Proposed Change of Financial Year End” for further information on the rationale for the change of financial year end.

By Order of the Board

REGAL INTERNATIONAL GROUP LTD.

Su Chung Jye
Executive Chairman and Chief Executive Officer
4 November 2014