

## ACROMEK LIMITED

(incorporated in the Republic of Singapore)  
(Company Registration Number: 2015440003M)

The logo for ACROMEK Limited, featuring the company name in white capital letters on a blue rectangular background.

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### MATERIAL DIFFERENCES BETWEEN THE UNAUDITED FULL YEAR RESULTS ANNOUNCEMENT AND AUDITED FINANCIAL STATEMENTS IN RESPECT OF THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2018

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The Board of Directors of ACROMEK Limited (the "**Company**", and together with its subsidiaries, the "**Group**") refers to the Company's unaudited full year results announcement for the financial year ended 30 September 2018 ("**Unaudited Full Year Results**") which was released on 28 November 2018.

Pursuant to Rule 704(5) of the Listing Manual Section B: Rules of Catalist of the Singapore Exchange Securities Trading Limited ("**SGX-ST**"), the Company wishes to announce that subsequent to the release of the Unaudited Full Year Results, there were material differences between the Audited Financial Statements and the Unaudited Full Year Results. Details and explanation of the variance are set out as follows:

#### CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME For the financial year ended 30 September 2018

		<b>Group</b>	
	<b>Unaudited S\$'000</b>	<b>Audited S\$'000</b>	<b>Variance S\$'000</b>
Other operating expenses <sup>(1)</sup>	(800)	(1,601)	(801) <sup>(2)</sup>
Loss for the year	(2,656)	(3,457)	(801) <sup>(2)</sup>
Loss attributable to owners of the Company	(2,624)	(3,425)	(801) <sup>(2)</sup>
Loss per share	(1.97)	(2.58)	

**STATEMENT OF FINANCIAL POSITION**  
**As at 30 September 2018**

	Unaudited	Group	Variance
	S\$'000	Audited	S\$'000
		S\$'000	S\$'000
<b>Current assets</b>			
Trade receivables <sup>(1)</sup>	6,410	5,609	(801) <sup>(2)</sup>
Equity attributable to owners of the Company	(8,078)	(7,276)	(802) <sup>(2)</sup>

**Explanatory notes:**

- (1) The increase in other operating expenses and decrease in trade receivables is due to impairment made on the trade receivables of a customer as there are indications of impairment in view of material developments affecting the customer that occurred after the release of the Unaudited Full Year Results. The Company is following up on the matter closely with the said customer and is taking steps to recover the debt. The Company will make further announcements as and when there are material updates to the matter.
- (2) The variance may not tally due to rounding of the figures.

**On behalf of the Board of Directors**

**Lim Say Chin**  
**Executive Chairman and Managing Director**  
**28 December 2018**

**Chew Chee Keong**  
**Executive Director**

*This announcement has been prepared by ACROMEC Limited (the "Company") and its contents have been reviewed by the Company's sponsor, SAC Capital Private Limited (the "Sponsor") for compliance with the relevant rules of the Singapore Exchange Securities Trading Limited (the "SGX-ST"). The Sponsor has not independently verified the contents of this announcement.*

*This announcement has not been examined or approved by the 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 Ms Alicia Sun (Telephone no.: (65) 6232 3210) at 1 Robinson Road, #21-00 AIA Tower, Singapore 048542.*