

**PROSPERA GLOBAL LIMITED**  
(Formerly known as Sinjia Land Limited)  
(Incorporated in the Republic of Singapore)  
(Company Registration No. 200402180C)

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**MATERIAL VARIANCES BETWEEN UNAUDITED FINANCIAL STATEMENTS AND AUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

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The Board of Directors (the “**Board**”) of Prospera Global Limited (the “**Company**”, and together with its subsidiaries, the “**Group**”) refers to its audited financial statements for the financial year ended 31 December 2024 in the Group’s Annual Report 2024 (the “**Audited Financial Statements**”) and the announcement on the Unaudited Financial Statements for the financial year ended 31 December 2024 made on 27 February 2025 (the “**Unaudited Financial Statements**”).

Pursuant to Rule 704(5) of the Listing Manual Section B: Rules of Catalist of the Singapore Exchange Securities Trading Limited, the Board wishes to announce that subsequent to the release of the Unaudited Financial Statements, certain adjustments were made to the Unaudited Financial Statements following the revaluation of the investment property by the independent valuer. The fair value adjustment to the investment property was incorporated to the Group’s Audited Financial Statements.

**Consolidated Statement of Profit & Loss of the Group as at 31 December 2024**

The material variance between the Group’s Audited Financial Statements and the Unaudited Financial Statements is set out below:

	Audited Financial Statements	Unaudited Financial Statements	Difference	
			S\$’000	%
	S\$’000	S\$’000	S\$’000	%
Other Credit	3	35	(32) <sup>(1)</sup>	(91)
Other Charges	(1,288)	(1,070)	(218) <sup>(2)</sup>	20
<b>Net loss for the financial year</b>	<b>(3,069)</b>	<b>(2,819)</b>	<b>(250)<sup>(3)</sup></b>	<b>9</b>

**Consolidated Statement of Financial Position of the Group as at 31 December 2024**

The material variance between the Group’s Audited Financial Statements and the Unaudited Financial Statements is set out below:

	Audited Financial Statements	Unaudited Financial Statements	Difference	
			S\$’000	%
	S\$’000	S\$’000	S\$’000	%
<b>Non-current Assets:</b>				
Investment Property	837	1,087	(250) <sup>(3)</sup>	(23)

## **Consolidated Statement of Cashflow of the Group as at 31 December 2024**

The material variance between the Group's Audited Financial Statements and the Unaudited Financial Statements is set out below:

	Audited Financial Statements	Unaudited Financial Statements	Difference	
	S\$'000	S\$'000	S\$'000	%
<b>Cash flows from operating activities:</b>				
- Net loss after income tax	(3,069)	(2,819)	(250) <sup>(3)</sup>	9
- Fair value loss/(gain) on investment property	218	(32)	250 <sup>(3)</sup>	<(100)

Explanatory note:

- (1) The differences are due to the reversal of the exchange gain (S\$1,087,000 – S\$1,055,000) on investment properties recorded in the interim report.
- (2) The differences arise from a fair value loss on investment property due to the revaluation of the land in North Dakota, US, which was adjusted from US\$800,000 (equivalent to S\$1,055,000 based on last year value) to US\$615,000 (equivalent to S\$837,000) by a professional valuer engaged by the Company.
- (3) The differences are mainly due to the fair value loss on investment property, resulting from the revaluation of the land in North Dakota, US, which was adjusted from US\$800,000 (equivalent to S\$1,087,000) to US\$615,000 (equivalent to S\$837,000) by a professional valuer engaged by the Company.

Shareholders are advised to read the full Audited Financial Statements contained in the 2024 Annual Report, which will be announced to SGX and made available on the Company's website in due course.

### **BY ORDER OF THE BOARD**

Guo Jiahui  
Executive Director and Chief Executive Officer  
04 April 2025

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*This document has been reviewed by the Company's Sponsor, Evolve Capital Advisory Private Limited. It has not been examined or approved by the Singapore Exchange Securities Trading Limited and the Exchange assumes no responsibility for the contents of this document, including the correctness of any of the statements or opinions made or reports contained in this announcement.*

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