

ADDENDUM TO APPENDIX 4E PRELIMINARY FINAL REPORT

September 08, 2016 – Invitrocue Limited (ASX: IVQ) has provided the following addendum to the Appendix 4E Preliminary Final Report issued on 31 August for the period ended 30 June 2016.

Reverse takeover (RTO) listing on 27 January 2016

During the year, Invitrocue Limited acquired all the shares of Invitrocue Pte Ltd by means of a scrip offer. This is considered a reverse takeover (RTO) for accounting purposes, with Invitrocue Limited being the accounting subsidiary and Invitrocue Pte Ltd being the accounting parent.

This transaction is considered to be a share based payment and a one-off non-cash expense of S\$19,393,535 was recognised in the income statement as 'Listing Cost'.

During the year, the Group made a consolidated net loss of S\$20,802,863 (FY2015: S\$809,654 loss), of which S\$19,393,535 of costs related to the RTO and approx. S\$0.8 million related to the re-quotation of Invitrocue Ltd's shares on the ASX. These one-off costs totalling approx. S\$20.2 million will have no further impact on the future performance of the Group.

Excluding RTO and listing cost, the group incurred a loss of approx. S\$0.6 million for the financial year ended 30 June 2016.

Change in accounting period

Invitrocue Limited has a financial year end of 30 June, whereas Invitrocue Pte Ltd has a financial year end of 31 December. Due to the acquisition, Invitrocue Pte Ltd changed its financial year end to 30 June to be congruent with Invitrocue Limited. As a result, the information presented in the Appendix 4E is for the 6 months period ended 30 June 2016, with the comparative information being that of the accounting parent, Invitrocue Pte Ltd, for the 12 month period ended 31 December 2015, which is the latest financial year end for that entity.

Presentation currency

The financial statements were presented in Singapore dollars, which is the functional currency of Invitrocue Pte Limited (the accounting parent).

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