CRUSHMETRIC GROUP LIMITED ("CRUSHMETRIC", "the Company" or "the Group")

Trading Update, Change of Accounting Reference Date & Financial Calendar Update

The Board of Directors of CRUSHMETRIC Group Limited (the "Company") announces that it has resolved to change the Company's **accounting reference date ("ARD") from 31 December to 31 March**, with immediate effect.

CEO Statement

Michael Ong, Chief Executive Officer, commented: "This change reflects the natural evolution of our business and ensures our financial reporting better aligns with our operational cycle. Moving to a 31 March year-end will provide a clearer picture of our full-year performance, improve comparability with peers, and create a more efficient planning process. While this adjustment extends the current reporting period, it positions us for stronger long-term financial clarity. Our subsidiaries will maintain their existing reporting schedule, as this remains optimal for their standalone operations. Currently, we're advancing high-impact growth initiatives – from global partnerships to flagship retail expansion – that positions us for sustained value creation."

TRADING UPDATE

The Company reports the following strategic progress:

1. MNC Partnerships

Active discussions with multinational corporations regarding:

- Exclusive distribution agreements for core product lines.
- Co-branding opportunities in key growth markets.

2. Flagship Retail Expansion

Active discussions with investors and specialized funds to launch:

- Company-owned CRUSHMETRIC flagship stores in strategic global cities.
- Experiential retail formats integrating digital and physical channels.

3. Product Innovation

Advanced development of next generation of the CRUSHMETRIC SwitchPens and Tumblers.

Note: These discussions are ongoing and may not result in binding agreements or materialise. The Company will provide further updates in due course.

CHANGE OF ACCOUNTING REFERENCE DATE & FINANCIAL CALENDAR UPDATE

Reasons for the Change

The adjustment better aligns the Group's financial reporting with its operational and trading cycles, ensuring that annual results more accurately reflect the business's performance. Additionally, this modification:

- Provides enhanced comparability with industry peers.
- Maintains efficiency in financial consolidation, despite the subsidiaries retaining their existing year-end due to operational reasons.

Financial Reporting Implications

- The next financial statements will cover a **15-month period** (1 January 2024 31 March 2025).
- Subsequent reporting periods will revert to a standard **12-month basis**, ending on 31 March each year.
- The subsidiaries' reporting timetable remains unchanged (31 December year-end), with appropriate consolidation adjustments reflected in Group accounts.

Updated Key Financial Deadlines

Reporting Period	New Deadline
15-month accounts (1 Jan 2024 – 31 Mar 2025)	30 Sep 2025
Unaudited interim accounts to 30 September 2025	31 December 2025
Annual accounts (1 Apr 2025 – 31 Mar 2026)	30 Sep 2026

Forward-Looking Statement

This announcement contains forward-looking statements subject to risks including but not limited to: partnership negotiations, funding availability, product development timelines, and market conditions. Actual outcomes may differ materially.

The Directors of the Company accept responsibility for the contents of this announcement.

For further information, please contact:-

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