

# NEW SILKROUTES GROUP LIMITED

(Incorporated in the Republic of Singapore)  
(Company Registration No. 199400571K)

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## DIFFERENCES BETWEEN UNAUDITED AND AUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2017

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The board of directors (the “**Board**”) of New Silkroutes Group Limited (the “**Company**”) refers to its unaudited full year financial results announcement for the 12-month period ended 30 June 2017 (“**FY2017**”) released via SGXNET on 29 August 2017 (the “**Unaudited Financial Statements**”).

Pursuant to Rule 704(6) of the Listing Manual, the Board wishes to highlight and clarify the material differences between the Unaudited Financial Statements and the audited financial statements for FY2017 contained in the Annual Report. The material differences and the reasons for such material differences are set out in the explanatory notes below.

### Consolidated Statement Of Cash Flows

	GROUP			
	Unaudited 30/06/2017 US\$'000	Audited 30/06/2017 US\$'000	Difference	Explanation
Net cash flows from operating activities	2,114	17,162	(15,048)	Note A
Net cash flows from financing activities	11,476	(12,317)	23,793	Note A
Cash and cash equivalents at end of financial year	15,325	6,580	8,745	Note A

### Note A

The difference was due to certain bank balances, which relate to the funds held in designated bank accounts which are earmarked and can be used only for the purposes of letters of credit, being restricted cash and not part of cash and cash equivalents for the purpose of the consolidated statement of cash flows, and the reclassification of changes in these balances from operating activities to financing activities.

### BY ORDER OF THE BOARD

Lim Koon Hock  
Joint Company Secretary

1 November 2017