



**GREEN BUILD TECHNOLOGY**

**GREEN BUILD TECHNOLOGY LIMITED**  
(Incorporated in the Republic of Singapore)  
(Company Registration No.: 200401338W)

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**MATERIAL VARIANCES BETWEEN UNAUDITED AND AUDITED FULL YEAR FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

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The Board of Directors (the “**Board**”) of Green Build Technology Limited (the “**Company**”, and together with its subsidiaries, the “**Group**”) refers to the Company’s announcement of 26 February 2026 with regard to the Company’s unaudited financial statements for the year ended 31 December 2025 (“**FY2025**”) (the “**UFS**”).

Pursuant to Rule 704(6) of the Listing Manual of the Singapore Exchange Securities Trading Limited, the Board wishes to announce and clarify the material variances between the audited financial statements (“**AFS**”) and the UFS after the completion of the financial audit by the Company’s independent auditors.

The details and explanation of the material variances between the AFS and the UFS are set out below:

**(A) Adjustments to condensed interim statement of financial position as at 31 December 2025 are as follows:**

Group

		<b>UFS</b>	<b>AFS</b>	<b>Variance</b>	<b>Variance</b>
	<b>Note</b>	<b>31.12.2025</b>	<b>31.12.2025</b>	<b>Variance</b>	<b>Variance</b>
		<b>S\$'000</b>	<b>S\$'000</b>	<b>S\$'000</b>	<b>%</b>
<b>Current liabilities</b>					
Trade and other payables	1	2,297	2,377	80	3.4
Loan	1	80	-	(80)	(100)
<b>Equity</b>					
Accumulated losses	2	(28,760)	(28,747)	13	0.1
Non-controlling interests	2	93	80	(13)	(14.0)

Net liabilities per ordinary share of the Company

		<b>UFS</b>	<b>AFS</b>	<b>Variance</b>	<b>Variance</b>
	<b>Note</b>	<b>31.12.2025</b>	<b>31.12.2025</b>	<b>Variance</b>	<b>Variance</b>
		<b>S\$'Cents</b>	<b>S\$'Cents</b>	<b>S\$'cents</b>	<b>%</b>
Net liabilities per ordinary share	2	(0.55)	(0.54)	0.01	1.8

**(B) Adjustments to condensed interim consolidated statement of profit and loss for FY2025 is as follows:**

Group

		<b>UFS FY2025</b>	<b>AFS FY2025</b>	<b>Variance</b>	<b>Variance</b>
	<b>Note</b>	<b>S\$'000</b>	<b>S\$'000</b>	<b>S\$'000</b>	<b>%</b>
<b>Loss for the financial year attributable to:</b>					
Equity holders of the Company	2	(1,054)	(1,041)	13	1.3
Non-controlling interests	2	(95)	(108)	(13)	(13.68)
		(1,149)	(1,149)		
<b>Total comprehensive loss for the financial year attributable to:</b>					
Equity holders of the Company	2	(1,043)	(1,030)	13	1.2
Non-controlling interests	2	(95)	(108)	(13)	(13.68)
		(1,138)	(1,138)		

Reasons for the variances:

The adjustments are mainly due to the following reasons:

- (1) As at 31 December 2025, trade and other payables of S\$2,297,000 and loan of S\$80,000 of the Group in the UFS have been summed up and disclosed as trade and other payables of S\$2,377,000 in the AFS.
- (2) The variance of S\$13,000 in these account classification between UFS and AFS is mainly due to the differences in the apportionment of loss in Elements Plus for FY2025 between equity holders of the Company and non-controlling interests.

By Order of the Board  
Li Mingyang  
Chairman and Executive Director of the Board

15 April 2026