



LION ASIAPAC LIMITED
(Company Registration No. 196800586R)
(Incorporated in Singapore)

**Differences between unaudited and audited financial statements
for the financial year ended 30 June 2026**

Singapore, 7 October 2026 - Lion Asiapac Limited (the "**Company**" and together with its subsidiaries, the "**Group**") refers to its announcement dated 19 August 2026 regarding the Group's unaudited financial statements for the financial year ended 30 June 2026 ("**FY2026**").

Following the completion of the FY2026 audit, the Company wishes to inform shareholders of the differences between the Group's unaudited financial statements and audited financial statements for FY2026.

A summary of the differences between the audited financial statements and the unaudited financial statements with the relevant explanatory notes is as follows:

Consolidated Statement of Cash Flows as of 30 June 2026

	Note	Audited Financial Statements S\$'000	Unaudited Financial Statements S\$'000	Variance S\$'000
Net cash from operating activities		5,171	2,950	2,221
Unrealised currency translation differences	(a)	(538)	(1,252)	714
Trade and other payables	(a)	699	(808)	1,507
Net increase in cash and cash equivalents		4,716	2,495	2,221
Cash and cash equivalents, statement of cash flows, beginning balance		15,207	15,207	--
Effects of currency translation on cash and cash equivalents	(a), (b)	402	2,623	(2,221)
Cash and cash equivalents, statement of cash flows, ending balance		15,788	15,788	--

Notes:

- (a) The differences are primarily due to the reclassification of currency translation amounts between unrealised foreign currency gains and losses, and foreign currency differences arising from the translation of financial statements of foreign operations.
- (b) The differences between the audited and unaudited cash flow figures arise from currency translation effects. The audited figures reflect unrealised foreign differences on cash and cash equivalents balances denominated in non-functional currencies held by the Company and its subsidiaries, whereas the unaudited figures primarily include foreign currency differences arising from the translation of financial statements of foreign operations.

For further details on the Group's FY2026 financial results, please refer to the audited financial statements in the Annual Report 2026, which will be released via SGXNet.