



**Leader Environmental Technologies Limited**  
**利德环保技术有限公司**

(Incorporated in the Republic of Singapore on 15 August 2006)  
(Company Registration Number: 200611799H)

---

**CLASSIFICATION DIFFERENCES BETWEEN UNAUDITED AND AUDITED  
FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31  
DECEMBER 2025**

---

The Board of Directors (the “**Board**”) of Leader Environmental Technologies Limited (“Company” and together with its subsidiaries, “**Group**”) refers to the unaudited full year financial results announcement for the financial year ended 31 December 2025 (“**FY2025**”) released via the SGX-NET on 26 February 2026 (“Unaudited”). Further reference is made to the Audited Financial Statements of the Company for FY2025 (“Audited”).

Pursuant to Rule 704(6) of the Listing Manual of the Singapore Exchange Securities Trading Limited, the Board wishes to announce and clarify the differences between the audited financial statements for FY2025 (“**Audited Financial Statements**”) and the Unaudited Financial Statements after the completion of the audit by the Company’s external auditor for FY2025 and subsequent to the release of the announcement of the Unaudited Financial Statements.

Please note that the variances are due to reclassifications between account captions in the consolidated statement of profit or loss of the Group with no impact on results and net assets of the Group.

**Consolidated Statement of Profit or Loss (“P&L”) for the Year ended 31 December 2025:**

<b><u>Extract of the P&amp;L</u></b>	<b><u>Audited</u></b>	<b><u>Group Unaudited</u></b>	<b><u>Variance</u></b>
<b><u>Continuing operations:</u></b>			
Administrative expenses <sup>1</sup>	(29,037)	(30,239)	(1,202)
Impairment loss <sup>1</sup>	(16,133)	(15,652)	481
Other expenses <sup>1</sup>	(39,538)	(38,817)	721
Gain on disposal of subsidiaries <sup>2</sup>	-	(318,618)	(318,618)
<b><u>Discontinued operations:</u></b>			
Profit (Loss) from discontinued operations, net of taxation <sup>2</sup>	312,994	(5,624)	318,618
<b><u>(Loss) Profit per share<sup>3</sup></u></b>			
<b><u>Continuing operations:</u></b>			
- Basic (RMB cents)	(6.79)	13.97	NM
- Diluted (RMB cents)	(6.79)	13.97	NM
<b><u>Discontinued operations:</u></b>			
- Basic (RMB cents)	20.44	(0.32)	NM
- Diluted (RMB cents)	20.44	(0.32)	NM
<b><u>Continuing and discontinued operations:</u></b>			
- Basic (RMB cents)	13.65	13.65	-
- Diluted (RMB cents)	13.65	13.65	-

*NM: Not meaningful*

Commentary:

<sup>1</sup> Relates to reclassification of impairment losses on property plant and equipment and inventories into a single impairment line for presentation purposes. Refer to Note 23(c) of the financial statements for further details.

<sup>2</sup> Relates to the reclassification of gain on disposal of the AIWater Group of subsidiaries from continuing operations to discontinued operations, in accordance with IFRS 5 *Non-current Assets Held for Sale and Discontinued Operations*.

<sup>3</sup> Differences in (Loss) Profit per share of the Group is due to the reclassification of the gain on disposal from continuing to discontinued operations.

The above reclassifications have no impact to the Group's profit or loss for FY2025.

BY ORDER OF THE BOARD OF DIRECTORS OF  
LEADER ENVIRONMENTAL TECHNOLOGIES LIMITED

Mr Ngoo Lin Fong  
Executive Chairman  
13 April 2026