



**ANAN INTERNATIONAL LIMITED**

(Incorporated in Bermuda)  
(Company Registration No. 35733)

---

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

---

The Board of Directors (“**Board**”) of AnAn International 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 SGXNet on 27 February 2026 (“**Unaudited Financial Statements**”). Further reference is made to the Audited Financial Statements of the Company for FY2025 (“**Audited Financial Statements**”) which will be provided to shareholders and the Singapore Exchange Securities Trading Limited (“**SGX-ST**”) in due course.

Pursuant to Rule 704(6) of the Listing Manual, the Board wishes to highlight that there are certain adjustments made to the consolidated financial statements of the Group in the Audited Financial Statements compared to what was disclosed in the Unaudited Financial Statements. The adjustments were made following the finalisation of the audit and a summary of the adjustments is set out below.

## Consolidated Statement of Profit or Loss and Other Comprehensive Income

	Group			Note
	12 Months Ended			
	31 Dec 2025	31 Dec 2025	Variance	
	US\$'000	US\$'000	US\$'000	
	(Audited)	(Unaudited)		
Revenue	2,653,123	2,653,123	-	
Cost of sales	(2,512,728)	(2,512,728)	-	
<b>Gross profit</b>	140,395	140,395	-	
Other income	4,154	4,154	-	
Selling and distribution expenses	(104,559)	(104,445)	(114)	(a)
Administrative expenses	(5,004)	(5,004)	-	
Other operating expenses	(3,972)	(3,972)	-	
Bad debt written off	(1,366)	(546)	(820)	(b)
Reversal of impairment loss on financial assets	820	-	820	(b)
Finance costs	(9,284)	(9,284)	-	
Share of results of associates and joint ventures (net of tax)	2,373	1,631	742	(c)
<b>Profit before tax</b>	23,557	22,929	628	
Income tax expense	(6,588)	(5,846)	(742)	(c)
<b>Profit for the year</b>	16,969	17,083	(114)	(a) to (c)
<b>Other comprehensive income:</b>				
Item that may be reclassified subsequently to profit or loss:				
- Currency translation differences arising from consolidation	11,581	11,585	(4)	(d)
<b>Other comprehensive income, net of tax</b>	11,581	11,585	(4)	
<b>Total comprehensive income for the year</b>	28,550	28,668	(118)	(a) to (d)
<b>Profit attributable to:</b>				
Equity holders of the Company	7,927	7,985	(58)	
Non-controlling interests	9,042	9,098	(56)	
<b>Profit for the year</b>	16,969	17,083	(114)	(a) to (c)
<b>Total comprehensive income attributable to:</b>				
Equity holders of the Company	20,478	20,540	(62)	
Non-controlling interests	8,072	8,128	(56)	
<b>Total comprehensive income for the year</b>	28,550	28,668	(118)	(a) to (d)

**Explanatory Notes: -**

- (a) The difference was due to an FY2025 audit adjustment for the recognition of depreciation.
- (b) The difference was due to the reclassification of bad debt written off to reversal of impairment loss on financial assets.
- (c) The difference was due to the reclassification of the share of results of associates and joint ventures (net of tax) to income tax expense.
- (d) The difference was due to an FY2025 audit adjustment for currency translation differences arising from the recognition of depreciation.

The Company would like to highlight to shareholders that there are other reclassifications made to certain line items in the Audited Financial Statements which do not have any net impact on the Group's financial results. The Board is hence of the opinion that these reclassifications are not material, except for the adjustments and reclassifications set out in the above explanatory notes.

Shareholders are advised to read the Audited Financial Statements set out in the Company's annual report for FY2025 in its entirety, which will be despatched in due course.

**BY ORDER OF THE BOARD**

**Zang Jian Jun**  
**Executive Director and Executive Chairman**  
**14 April 2026**