



**GREEN BUILD TECHNOLOGY**

**GREEN BUILD TECHNOLOGY LIMITED**

(formerly known as Youyue International Limited)  
(Incorporated in the Republic of Singapore)  
(Company Registration No.: 200401338W)

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**DIFFERENCE BETWEEN UNAUDITED AND AUDITED FULL YEAR FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015**

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The Board of Directors (the “**Board**”) of Green Build Technology Limited (the “**Company**”) refers to the unaudited full year financial results announcements for the financial year ended 31 December 2015 (“**FY2015**”) released via the SGXNet on 29 February 2016 (Reference No. SG160229OTHRBV4Q)(the “**Unaudited Financial Statement**”). Further reference is made to the Audited Financial Statements of the Company for FY2015 (the “**Audited Financial Statements**”) which will be provided to shareholders and the 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 by the Company to the Consolidated Statement of Comprehensive Income, Balance Sheet and Consolidated Statement of Cash Flow 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 in the appendix to this announcement.

The adjustments were mainly due to additional provision of income tax amounting to approximately RMB 3.3 million and a business tax of approximately RMB 2.9 million which was deducted against the Group’s revenue. This additional business tax and income tax provisions were made by the Company in consultation with tax specialists in China who have taken a more prudent view that the Company’s Public-Private-Partnership (“**PPP**”) projects may be subject to business and income taxes in accordance with the relevant tax rules and regulations in China as of 1 April 2016.

The actual business tax and income tax payable on the PPP income is generally determined and agreed with the relevant tax authorities in China, which might be different from the business tax and income tax provisions made in the financial statements.

**BY ORDER OF THE BOARD**

**WU XUEYING**

Chief Executive Officer and Executive Director

1 April 2016