



**LION ASIAPAC LIMITED**  
(Co. Reg. No. 196800586R)  
(Incorporated in the Republic of Singapore)

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**Differences between unaudited and audited financial statements  
for the financial year ended 30 June 2025**

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Singapore, 9 October 2025 - Lion Asiapac Limited (the "**Company**" and together with its subsidiaries, the "**Group**") refers to its announcement dated 27 August 2025 in relation to its unaudited financial statements of the Group for the financial year ended 30 June 2025 ("**FY2025**").

Following the completion of the FY2025 audit, the Company wishes to inform shareholders of the differences between the Group's unaudited financial statements and audited financial statements for FY2025.

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

**Statement of Financial Position as at 30 June 2025**

	Note	Audited Financial Statements S\$'000	Unaudited Financial Statements S\$'000	Variance S\$'000
<b><u>The Group</u></b>				
<b>Non-current liabilities</b>		<b>271</b>	<b>206</b>	<b>65</b>
Lease liabilities	(a)	130	65	65
<b>Current liabilities</b>		<b>12,131</b>	<b>12,196</b>	<b>(65)</b>
Lease liabilities	(a)	393	458	(65)
<b><u>The Company</u></b>				
<b>Non-current assets</b>		<b>42,545</b>	<b>56,086</b>	<b>(13,541)</b>
Investments in subsidiaries	(b)	42,545	56,086	(13,541)
<b>Current assets</b>		<b>14,115</b>	<b>574</b>	<b>13,541</b>
Assets of a disposal group classified as held for sale	(b)	13,541	--	13,541

Notes:

- (a) The difference is due to the reclassification between current liabilities and non-current liabilities.
- (b) The difference is due to the reclassification between Investments in subsidiaries to Assets of a disposal group classified as held for sale, pertaining to the disposal of Compact Energy Sdn. Bhd. completed on 2 September 2025.

## Consolidated Statement of Cash Flow as of 30 June 2025

	Note	Audited Financial Statements S\$'000	Unaudited Financial Statements S\$'000	Variance S\$'000
<b>Net cash from operating activities</b>		<b>1,836</b>	<b>4,131</b>	<b>(2,295)</b>
Reversal of impairment loss on trade receivables	(a)	(43)	--	(43)
Unrealised currency translation differences	(a)	256	1,563	(1,307)
Trade and other receivables	(a)	5,578	5,491	87
Inventories	(a)	(37)	(481)	444
Other current asset	(a), (b)	(2,171)	(487)	(1,684)
Trade and other payables	(a), (c)	(578)	(786)	208
<b>Net cash from investing activities</b>		<b>104</b>	<b>2,570</b>	<b>(2,466)</b>
Cash subjected foreign exchange control	(b)	--	2,466	(2,466)
<b>Net cash (used in)/from financing activities</b>		<b>(196)</b>	<b>20</b>	<b>(216)</b>
Reversal of unclaimed dividend from prior year	(c)	--	216	(216)
<b>Net increase in cash and cash equivalents</b>		<b>1,744</b>	<b>6,721</b>	<b>(4,977)</b>
Cash and cash equivalents, statement of cash flows, beginning balance		9,435	9,435	--
Effects of currency translation on cash and cash equivalents	(a)	(1,021)	(949)	(72)
Movement in cash subject to foreign exchange control	(b)	5,049	--	5,049
<b>Cash and cash equivalents, statement of cash flows, ending balance</b>		<b>15,207</b>	<b>15,207</b>	<b>--</b>

### Notes:

- (a) The differences are primarily due to the reclassification in the line items under the cash flows from operating activities.
- (b) The differences are due to the amounts being reclassified from net cash from investing activities for "Cash subjected to foreign exchange control" to a direct movement to cash and cash equivalents as "Movement in cash subject to foreign exchange control" for better disclosures.
- (c) Reclassification from financial activities to operating activities.

For further details on the Group's FY2025 financial results, please refer to the audited financial statements in the Annual Report 2025, which will be released via SGXNet.