

## SECOND ADDENDUM DATED 10 APRIL 2026

**THIS SECOND ADDENDUM IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION. PLEASE READ IT CAREFULLY. IF YOU ARE IN ANY DOUBT ABOUT THE CONTENTS OF THIS SECOND ADDENDUM OR AS TO THE COURSE OF ACTION YOU SHOULD TAKE, YOU SHOULD CONSULT YOUR STOCKBROKER, BANK MANAGER, ACCOUNTANT, SOLICITOR, TAX ADVISER OR OTHER PROFESSIONAL ADVISER IMMEDIATELY.**

*Unless otherwise defined, capitalised terms appearing on the cover of this Second Addendum bear the same meanings ascribed to them in the section entitled "Definitions" of this Second Addendum.*

If you have sold or transferred all your ordinary shares in the capital of the Company held through the CDP, you need not forward the Notice of Annual General Meeting, the accompanying Proxy Form and Request Form to the purchaser or transferee as arrangements will be made by CDP for a separate Notice of Annual General Meeting, the accompanying Proxy Form and Request Form to be sent to the purchaser or transferee. If you have sold or transferred all of your ordinary shares in the capital of the Company represented by physical share certificate(s) which are not deposited with CDP, you should immediately forward the Notice of Annual General Meeting, the accompanying Proxy Form and Request Form to the purchaser or transferee or to the bank, stockbroker or other agent through whom the sale or transfer was effected for onward notification to the purchaser or transferee. You should also inform the purchaser or transferee, or the bank, stockbroker or other agent through whom the sale or transfer was effected for onward notification to the purchaser or transferee, that this Second Addendum, together with the Annual Report, the Notice of Annual General Meeting, the accompanying Proxy Form and Request Form, may be accessed on the SGXNET at <https://www.sgx.com/securities/company-announcements> and the Company's website at <https://lmscompliance.com/investor.html>.

This Second Addendum has been reviewed by the Company's sponsor, RHT Capital Pte. Ltd. (the "**Sponsor**"). It has not been examined or approved by the Singapore Exchange Securities Trading Limited (the "**SGX-ST**") and the SGX-ST assumes no responsibility for the contents of this Second Addendum, including the correctness of any of the statements or opinions made or reports contained in this Second Addendum.

The contact person for the Sponsor is Mr. Mah How Soon at 36 Robinson Road, #10-06 City House, Singapore 068877, Email: [sponsor@rhtgoc.com](mailto:sponsor@rhtgoc.com).

This Second Addendum, together with the Annual Report, the Notice of Annual General Meeting, the accompanying Proxy Form and Request Form, has been made available to the shareholders of LMS Compliance Ltd. (the "**Company**") on the SGXNET at <https://www.sgx.com/securities/company-announcements> and the Company's website at <https://lmscompliance.com/investor.html>.

**A printed copy of this Second Addendum will NOT be despatched to the Shareholders.** Only the printed copies of the Notice of Annual General Meeting, the accompanying Proxy Form and Request Form will be despatched to the Shareholders.



## **LMS COMPLIANCE LTD.**

(Incorporated in the Republic of Singapore)  
(Company Registration No. 202225544C)

### **SECOND ADDENDUM TO ANNUAL REPORT**

#### **IN RELATION TO**

#### **THE PROPOSED CHANGE OF AUDITORS FROM BDO LLP TO PKF-CAP LLP**

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## DEFINITIONS

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In this Second Addendum, the following definitions apply throughout except where the context otherwise requires:

<b>"ACRA"</b>	:	The Accounting and Corporate Regulatory Authority of Singapore
<b>"Act" or "Companies Act"</b>	:	The Companies Act 1967 of Singapore, as amended, modified or supplemented from time to time
<b>"Annual General Meeting"</b>	:	The annual general meeting of the Company to be held on 27 April 2026 at 11:00 a.m.
<b>"Annual Report"</b>	:	The annual report of the Company for FY2025
<b>"Audit Committee"</b>	:	The audit committee of the Company
<b>"Auditors"</b>	:	The external auditors of the Company
<b>"Board" or "Board of Directors"</b>	:	The Board of Directors of the Company
<b>"Catalist Rules"</b>	:	The SGX-ST Listing Manual Section B: Rules of Catalist, as amended or modified from time to time
<b>"CDP"</b>	:	The Central Depository (Pte) Limited
<b>"Company"</b>	:	LMS Compliance Ltd.
<b>"Directors"</b>	:	The directors of the Company for the time being
<b>"FY"</b>	:	The financial year of the Company ended, or as the case may be, ending 31 December
<b>"Group"</b>	:	The Company and its subsidiaries as at the date of this Second Addendum
<b>"Latest Practicable Date"</b>	:	The latest practicable date prior to the issue of this Second Addendum, being 1 April 2026
<b>"Non-Executive Director"</b>	:	A Director who does not perform executive functions
<b>"Notice of Annual General Meeting"</b>	:	The notice of the Annual General Meeting
<b>"Proposed Change of Auditors"</b>	:	The proposed change of Auditors from BDO LLP to PKF-CAP LLP
<b>"Proxy Form"</b>	:	The instrument appointing a proxy(ies) accompanying the Notice of Annual General Meeting
<b>"Request Form"</b>	:	The request form for Shareholders to request for a printed copy of this Second Addendum, together with the Annual Report
<b>"Second Addendum"</b>	:	This second addendum to the Annual Report
<b>"SGX-ST" or "Exchange"</b>	:	Singapore Exchange Securities Trading Limited

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## DEFINITIONS

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- "Shareholders"** : Registered holders for the time being of Shares, except that where the registered holder is the CDP, the term "Shareholders" shall, in relation to such Shares, and where the context admits, mean the Depositors whose securities accounts (but not including a securities sub-account) maintained with CDP are credited with Shares
- "Shares"** : Ordinary shares in the share capital of the Company
- "SRS"** : Supplementary Retirement Scheme
- "SRS investor"** : Investors who have purchased Shares under the SRS and which Shares are held on their behalf by SRS Operators
- "SRS Operators"** : Approved agent banks under the SRS
- "Substantial Shareholder"** : A person who has an interest or interests in one or more voting shares in the Company and the total votes attached to that share, or those shares, is not less than 5% of the total votes attached to all the voting shares in the Company

### **Currencies Units and Others**

- "S\$", "\$" and "cents"** : Singapore dollars and cents, respectively
- "%"** : Per centum or percentage

The terms "**Depositor**" and "**Depository Register**" shall have the meanings ascribed to them respectively in Section 81SF of the Securities and Futures Act 2001 of Singapore, as amended from time to time. The term "**subsidiary**," "**subsidiary holdings**," "**holding company**" and "**associated company**" shall have the meanings ascribed to them in the Catalist Rules and/or Section 5 of the Act, as the case may be.

Words importing the singular shall, where applicable, include the plural and *vice versa*, and words importing the masculine gender shall, where applicable, include the feminine and the neuter genders and *vice versa*. Words importing persons shall include corporations.

Any reference in this Second Addendum to any enactment is a reference to that enactment as for the time being, amended or re-enacted. Any word defined under the Act or the Catalist Rules or any modification thereof and used in this Second Addendum shall, where applicable, have the same meaning assigned to it under the Act or the Catalist Rules or such modification thereof, as the case may be, unless otherwise provided.

Any reference to a time of day or date in this Second Addendum shall be a reference to Singapore time or date unless otherwise stated.

Any discrepancy with the tables in this Second Addendum between the listed amounts and the totals thereof is due to rounding. Accordingly, figures shown as totals in certain tables may not be an arithmetic aggregation of the figures that precede them.

Unless otherwise stated, the exchange rate between RM and S\$ as at the Latest Practicable Date was RM3.1352 to S\$1.00 (Source: Bank Negara Malaysia).

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## LETTER TO SHAREHOLDERS

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### **LMS COMPLIANCE LTD.**

(Incorporated in the Republic of Singapore)  
(Company Registration No. 202225544C)

**Directors:**

Mr. Ong Beng Chye (*Independent Non-Executive Chairman*)  
Dr. Ooi Shu Geok (*Executive Director and Chief Executive Officer*)  
Ms. Chong Moi Me (*Executive Director and Chief Development Officer*)  
Dr. Chong Juin Kuan (*Non-Independent Non-Executive Director*)

**Registered Office:**

380 Jalan Besar  
#07-10 ARC 380  
Singapore 209000

Date: **10 April 2026**

To: **Shareholders of LMS Compliance Ltd.**

Dear Shareholders,

#### **1. INTRODUCTION**

##### **1.1 Annual General Meeting**

The Company is convening the Annual General Meeting to be held at Function Room, LR Floor, 380 Jalan Besar, ARC 380, Singapore 209000 on 27 April 2026, 11:00 a.m. to seek Shareholders' approval for, amongst others, Ordinary Resolution 5 in relation to the Proposed Change of Auditors as set out in the Notice of Annual General Meeting.

##### **1.2 Second Addendum to Shareholders**

The purpose of this Second Addendum is to provide Shareholders with information relating to and to seek Shareholders' approval for the above-mentioned Proposed Change of Auditors. Shareholders' approval will be sought at the Annual General Meeting, notice of which is set out on pages 124 to 133 of the Annual Report.

This Second Addendum has been prepared solely for the purposes set out herein and may not be relied upon by any persons (other than Shareholders) or for any other purposes.

The SGX-ST takes no responsibility for the contents of this Second Addendum, including the accuracy, completeness or correctness of any of the information, statements or opinions made or reports contained in this Second Addendum.

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## LETTER TO SHAREHOLDERS

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### 2. THE PROPOSED CHANGE OF AUDITORS FROM BDO LLP TO PKF-CAP LLP

#### 2.1 Background and Rationale

BDO LLP (“**BDO**”) was appointed as the Auditors on 26 July 2022 and was re-appointed as the Auditors at the last annual general meeting of the Company for the financial year ended 31 December 2024 held on 25 April 2025. The latest appointment of BDO as Auditors will expire upon the conclusion of the forthcoming Annual General Meeting. BDO will retire and not seek re-appointment as auditors of the Company at the forthcoming Annual General Meeting, being the end of their current term.

In the interest of good corporate governance, the Board is of the view that it would be timely and appropriate to appoint a new firm of Auditors for the current financial year ending 31 December 2026, subject to the approval of the Shareholders by ordinary resolution at the forthcoming Annual General Meeting. The Board is also of the view that it would be an opportune time to review the appointment of the Auditors for the current financial year ending 31 December 2026 to identify cost efficiencies and benchmark its audit fees against market standards without compromising on the standards of reporting and accountability.

The Board, having reviewed and deliberated on the suitability of several audit firms, and at the recommendation of the Audit Committee, has recommended PKF-CAP LLP (“**PKF**”) to replace BDO as the Auditors.

In particular, PKF was selected amongst various other audit firms which provided proposals to the Company, after taking into account, amongst others, the adequacy of the resources and experience, the background and expertise of the audit engagement partner assigned to the audit, the other audit engagements of PKF, the Group’s audit requirements and the number and experience of supervisory and professional staff to be assigned to the audit. The Board and the Audit Committee have also considered the Audit Quality Indicators Disclosure Framework issued by ACRA in assessing the suitability of the proposed appointment, and are of the opinion that PKF will be able to fulfil the audit requirements of the Company and the Group to uphold the standard and effectiveness of the audit of the Company and the Group.

The Company expects the Proposed Change of Auditors to result in cost savings of approximately RM62,000 (or approximately S\$20,000) in audit fees for the financial year ending 31 December 2026 as compared to the audit fees for the financial year ended 31 December 2025. The Company does not expect the reduction in cost to affect the quality of the audit to be undertaken. Based on the Group’s current structure, there will be no material change in the scope of audit for PKF for the financial year ending 31 December 2026 compared to the scope of audit for BDO for the financial year ended 31 December 2025.

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## LETTER TO SHAREHOLDERS

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### 2.2 Requirements under Rule 712 of the Catalist Rules

In connection with Rule 712(3) of the Catalist Rules:

- (a) the outgoing Auditors of the Company, BDO, have confirmed by way of its professional clearance letter dated 8 April 2026 to PKF that they are not aware of any professional reasons why PKF, being the new Auditors, should not accept appointment as Auditors;
- (b) the Company confirms that there were no disagreements with BDO, being the outgoing Auditors, on accounting treatments within the last twelve (12) months up to the Latest Practicable Date;
- (c) the Company confirms that it is not aware of any circumstances connected with the Proposed Change of Auditors that should be brought to the attention of the Shareholders which has not been disclosed in this Second Addendum;
- (d) the Company confirms that the specific reasons for the Proposed Change of Auditors are disclosed in Section 2.1 of this Second Addendum and that the Proposed Change of Auditors is not due to the dismissal or resignation of BDO, or BDO declining to continue to serve as Auditors, or was BDO dismissed or directed by the SGX-ST to be replaced under Rule 305(1)(eb) of the Catalist Rules;
- (e) the Company confirms that it is in compliance with Rule 712 and Rule 715 of the Catalist Rules in relation to the appointment of PKF as its new Auditors; and
- (f) there is no need for the appointment of an additional auditing firm to meet the SGX-ST's requirements in Rule 712(2A) of the Catalist Rules.

PKF has given its consent to act as Auditors by way of a letter dated 8 April 2026, subject to the approval of Shareholders being obtained at the forthcoming Annual General Meeting.

Pursuant to Rule 712(3) of the Catalist Rules and Section 205AF of the Companies Act, the appointment of PKF as the Auditors in place of BDO must be specifically approved by Shareholders at a general meeting. The appointment of PKF would therefore take effect upon the approval of the same by Shareholders at the forthcoming Annual General Meeting. Upon the appointment, PKF will hold office until the conclusion of the next annual general meeting of the Company.

### 2.3 Information on PKF and the Audit Engagement Partner

*The information on PKF and the audit engagement partner below was provided to the Company by PKF and their representatives. The Directors have not conducted an independent review or verification of the accuracy of the statements and information below.*

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## LETTER TO SHAREHOLDERS

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(a) PKF

PKF is a firm of Chartered Accountants in Singapore and is registered with ACRA. PKF is considered a mid-tier accounting firm in Singapore and, together with its affiliated firms, has approximately 9 partners, 38 managers and directors, and more than 143 professional staff as at the Latest Practicable Date servicing a wide array of auditing, accounting, taxation, corporate secretarial and advisory clients in diversified industries such as trading and manufacturing, shipping, fund and asset management, property management, professional services, financial technology, medical technology, mining and construction. Its partners, managers and directors have significant experience acting as auditors for more than 25 companies listed on the SGX-ST.

PKF is part of a global network of accountancy firms which comprises member firms with over 400 offices in 150 countries and is bound together by a shared commitment to quality, integrity and the creation of clarity in a complex regulatory environment. For more information about PKF, please visit its website at <https://www.pkfsingapore.com/>.

(b) Audit Engagement Partner

Mr. Lee Eng Kian (“**Mr. Lee**”) is the designated audit engagement partner who will be responsible for the audit of the Company, the Singapore-incorporated subsidiaries and overall coordination of all audits of the Group’s overseas subsidiaries. Mr. Lee is the Managing Partner and the Head of Audit and Assurance division of PKF with over 30 years of experience in providing audit and advisory services to a variety of clients, including several companies listed on the SGX-ST and has experience in auditing companies with similar business sector/ activities as the Company. Mr. Lee is a practising member of the Institute of Singapore Chartered Accountants and a public accountant registered with ACRA. He is also an ASEAN Chartered Professional Accountant.

Mr. Lee was last selected for the Practice Monitoring Programme review in 2020 and there were no adverse actions taken by ACRA against Mr. Lee restricting him from auditing the financial statements of public listed companies.

### **2.4 Compliance with Rules 712(1) and 712(2) of the Catalyst Rules**

The Audit Committee, having reviewed and deliberated on the Proposed Change of Auditors, has recommended PKF to the Board for approval, after taking into consideration the suitability of the new Auditors. The Board, having taken into account the Audit Committee’s recommendation, and various factors including, *inter alia*, the following:

- (a) the adequacy of the resources and experience of PKF;
- (b) the experience of the audit engagement partner assigned to the audit of the Group;
- (c) PKF’s other audit engagements;
- (d) the size and complexity of the Group;

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## LETTER TO SHAREHOLDERS

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- (e) the number and experience of the supervisory and professional staff who will be assigned to the audit of the Group;
- (f) that both PKF and Mr. Lee are approved by, and registered with, ACRA; and
- (g) the expected cost savings of approximately RM62,000 (or approximately S\$20,000) for the financial year ending 31 December 2026 arising from the Proposed Change of Auditors as compared to the audit fees for the financial year ended 31 December 2025,

is of the opinion that PKF will be able to meet the audit requirements of the Group and that Rules 712(1) and 712(2) of the Catalist Rules have been complied with.

### **2.5 Compliance with Rule 715 of the Catalist Rules**

Following the Shareholders' approval of the Proposed Change of Auditors, PKF will be the Auditors of the Company and the Company's Singapore-incorporated subsidiaries. The Company's subsidiaries incorporated in Malaysia will be audited by PKF PLT, while the Company's subsidiaries in Hong Kong and PRC will be audited by PKF Hong Kong Limited, all of which are member firms of PKF Global.

Accordingly, the Board confirms that Rule 715 of the Catalist Rules will be complied with.

### **2.6 Compliance with Rule 717 of the Catalist Rules**

Following the Shareholders' approval of the Proposed Change of Auditors, the Company will accordingly disclose the names of the auditing firm(s) for the Company, its subsidiaries, and associated companies in its annual report to be published at the next annual general meeting for the financial year ending 31 December 2026.

## **3. NOMINATION NOTICE**

Pursuant to Section 205 of the Companies Act, the Directors confirmed that a notice of nomination for the proposed new Auditors dated 31 March 2026 has been received by the Company.

## **4. DIRECTORS' AND SUBSTANTIAL SHAREHOLDERS' INTEREST**

The interests of the Directors and Substantial Shareholders in the Shares of the Company as at the Latest Practicable Date, as recorded in the Company's Register of Directors' Shareholdings and Register of Substantial Shareholders respectively are as follows:

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## LETTER TO SHAREHOLDERS

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Name of Director / Substantial Shareholder	<u>Direct Interests</u>		<u>Deemed Interests</u>		<u>Total Interests</u>	
	No. of Shares <sup>(1)</sup>	%	No. of Shares <sup>(1)</sup>	%	No. of Shares <sup>(1)</sup>	%
<b>Directors</b>						
Mr. Ong Beng Chye	–	–	–	–	–	–
Dr. Ooi Shu Geok <sup>(2)</sup>	–	–	106,176,430	77.36	106,176,430	77.36
Ms. Chong Moi Me <sup>(2)</sup>	–	–	106,176,430	77.36	106,176,430	77.36
Dr. Chong Juin Kuan	–	–	–	–	–	–
<b>Substantial Shareholders</b>						
Louis May Pte. Ltd.	96,495,752	70.31	–	–	96,495,752	70.31
Fitcorp Value Pte. Ltd.	9,680,678	7.05	–	–	9,680,678	7.05
Splendor Certification Inc	11,347,608	8.27	–	–	11,347,608	8.27
Deng Yubiao <sup>(3)</sup>	–	–	11,347,608	8.27	11,347,608	8.27

**Notes:**

- (1) The percentage of shares held was calculated based on the share capital of the Company of 137,254,006 Shares as at the Latest Practicable Date. The Company does not have any treasury shares.
- (2) Dr. Ooi Shu Geok and Ms. Chong Moi Me are deemed interested in the aggregate 106,176,430 Shares held by Louis May Pte. Ltd. and Fitcorp Value Pte. Ltd..
- (3) Deng Yubiao is deemed interested in the 11,347,608 Shares held by Splendor Certification Inc by virtue of Section 7 of the Companies Act.

Save as disclosed in this Second Addendum, none of the Directors or the Substantial Shareholders or their associates has any interest, direct or indirect, in the Proposed Change of Auditors.

### 5. AUDIT COMMITTEE'S RECOMMENDATION

The Audit Committee has reviewed and deliberated on the Proposed Change of Auditors and recommended the appointment of PKF as the Auditors in place of BDO, after taking into account the suitability and independence of PKF to meet the audit requirements of the Group, the various factors set out in Section 2 of this Second Addendum and compliance with the requirements of the Catalist Rules.

### 6. DIRECTORS' RECOMMENDATION

Having considered and reviewed, *amongst others*, the adequacy of the resources, experience and reputation of PKF, the rationale for and benefits of the Proposed Change of Auditors, the recommendation of the Audit Committee and all the other relevant information as set out in this Second

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## LETTER TO SHAREHOLDERS

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Addendum, the Directors are of the view that the Proposed Change of Auditors is in the best interests of the Company and its Shareholders, and they accordingly recommend that Shareholders vote in favour of the Ordinary Resolution 5 with respect to the Proposed Change of Auditors as set out in the Notice of Annual General Meeting.

### 7. ANNUAL GENERAL MEETING

The Annual General meeting, notice of which is set out on pages 124 to 133 of the Annual Report, will be held at Function Room, LR Floor, 380 Jalan Besar, ARC 380, Singapore 209000 on 27 April 2026, 11:00 a.m. for the purpose of, amongst others, considering and, if thought fit, passing with or without modification, the Ordinary Resolution 5 with respect to the Proposed Change of Auditors as set out therein.

### 8. ACTION TO BE TAKEN BY SHAREHOLDERS

#### 8.1 Second Addendum, Notice of Annual General Meeting, Proxy Form and Request Form

Printed copies of the Notice of Annual General Meeting, the accompanying Proxy Form and Request Form will be despatched to Shareholders by post. Shareholders who wish to receive a printed copy of the Second Addendum, together with the Annual Report, are required to complete the Request Form and return it to the Company by 15 April 2026. The Annual General Meeting will be held as a **physical-only meeting**, and Shareholders of the Company are invited to **attend in person. There will be no option for Shareholders to participate virtually.**

This Second Addendum, together with the Annual Report, the Notice of Annual General Meeting, the accompanying Proxy Form and Request Form, has been made available at the Company's website at <https://lmscompliance.com/investor.html> and is also available on the SGXNET at <https://www.sgx.com/securities/company-announcements>. Shareholders and investors are advised to check the Company's website and/or the SGXNET regularly for updates. An internet browser and PDF reader are required to view these documents on SGXNET or the Company's website.

#### 8.2 Submission of Questions

Shareholders may submit questions relating to the Proposed Change of Auditors to be tabled at the Annual General Meeting, in advance of the Annual General Meeting:

- (a) if submitted by post, to be deposited with the Company's Share Registrar, B.A.C.S. Private Limited, at 77 Robinson Road #06-03 Robinson 77, Singapore 068896; or
- (b) if submitted by way of electronic means, to be submitted via email, to [connect@gem-comm.com](mailto:connect@gem-comm.com),

**by 11:00 a.m. on 17 April 2026.**

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## LETTER TO SHAREHOLDERS

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For verification purposes, Shareholders and investors submitting questions are required to state:

- (i) their full name as it appears on his/her/its CDP/SRS/physical scrip records;
- (ii) their identification/registration number/passport number;
- (iii) contact number;
- (iv) email address;
- (v) number of Shares held; and
- (vi) the manner in which his/her/its shares in the Company are held (e.g. via CDP, SRS and/or physical scrip),

failing which the Company shall be entitled to regard the submission as invalid and not respond to the question(s) submitted.

The Company will endeavour to address all substantial and relevant questions (determined by the Company at its sole discretion) relating to the Proposed Change of Auditors to be tabled at the Annual General Meeting and received from Shareholders **on or before 11:00 a.m. on 19 April 2026**, by publishing its responses to such questions on the Company's website at <https://lmscompliance.com/investor.html> and on SGXNET at <https://www.sgx.com/securities/company-announcements> by **22 April 2026**, which is at least forty-eight (48) hours before the deadline of the Proxy Form. Where there are substantially similar questions, the Company will consolidate such questions and consequently not all questions may be individually addressed. The Company will also address any subsequent clarification sought, or follow-up questions, prior to, or at, the Annual General Meeting in respect of substantial and relevant matters.

### 8.3 Voting

#### 8.3.1 General

Shareholders (whether individual or corporate) who wish to vote on the Proposed Change of Auditors to be tabled for approval at the Annual General Meeting may:

- (a) (where such Shareholders are individuals) attend and vote at the Annual General Meeting; or
- (b) (where such Shareholders are individuals or corporates) appoint a proxy/proxies to vote on their behalf at the Annual General Meeting in accordance with the instructions as set out in the relevant Proxy Forms.

A proxy need not be a Shareholder of the Company.

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## LETTER TO SHAREHOLDERS

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### 8.3.2 Submission of Proxy Forms

Shareholders who are unable to attend the Annual General Meeting and who wish to appoint a proxy or proxies to attend, speak and vote at the Annual General Meeting on their behalf should complete, sign and return the Proxy Form. The duly executed Proxy Form, together with the letter or power of attorney or other authority under which it is signed or duly certified copy thereof (if applicable), must be submitted to the Company in either one of the following manners:

- (a) if submitted by post, to be deposited with the Company's Share Registrar, B.A.C.S. Private Limited, at 77 Robinson Road #06-03 Robinson 77, Singapore 068896; or
- (b) if submitted by way of electronic means, to be submitted via email to the Company's Share Registrar, B.A.C.S. Private Limited, at [main@zicoholdings.com](mailto:main@zicoholdings.com),

**in either case, by 24 April 2026, 11:00 a.m., not less than seventy-two (72) hours before the time appointed for the holding of the Annual General Meeting and/or any adjournment thereof and in default the instrument of proxy shall not be treated as valid.**

A Shareholder who wishes to submit the Proxy Form must complete and sign the Proxy Form, before submitting it by post to the address provided above, or by scanning and submitting it by way of electronic means via email to the email address provided above. The Shareholder (whether individual or corporate) appointing his/her/its proxy(ies) should give specific instructions as to his/her/its manner of voting, or abstentions from voting, in respect of the Proposed Change of Auditors in the Proxy Form. If no specific instruction as to voting are given, or in the event of any other matter arising at the Annual General Meeting and at any adjournment thereof, the proxy(ies) will vote or abstain from voting at his/her/their discretion. The completion and return of a Proxy Form by a Shareholder does not preclude him from attending and voting in person at the Annual General Meeting should he subsequently decide to do so, although the appointment of the proxy shall be deemed to be revoked by such attendance. The proxy must bring along his/her NRIC/passport so as to enable the Company to verify his/her identity.

In appointing the Chairman of the Annual General Meeting as proxy, a Shareholder must give specific instructions as to voting, or abstentions from voting, in the Proxy Form, failing which the appointment of the Chairman of the Annual General Meeting as proxy will be treated as invalid. **Shareholders are strongly encouraged to submit the completed and signed Proxy Forms by way of electronic means via email. Any incomplete Proxy Form will be rejected by the Company.**

### 8.3.3 SRS investors

SRS investors:

- (a) may attend and vote at the Annual General Meeting if they are appointed as proxies by their respective SRS Operators, and should contact their respective SRS Operators if they have any queries regarding their appointment as proxies; or

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## LETTER TO SHAREHOLDERS

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- (b) may appoint the Chairman of the Annual General Meeting as proxy, in which case they should approach their respective SRS Operators to submit their votes **at least seven (7) working days before the date of the Annual General Meeting (i.e., by 15 April 2026)** in order to allow sufficient time for their respective SRS Operators to in turn submit the Proxy Form to vote on their behalf.

### 8.4 Depositor

A Depositor shall not be regarded as a Shareholder entitled to attend the Annual General Meeting and to speak and vote or appoint proxies (other than the Chairman of the Annual General Meeting) or the Chairman of the Annual General Meeting to vote on such Depositor's behalf at the Annual General Meeting unless such Depositor is shown to have Shares entered against such Depositor's name in the Depository Register, as certified by CDP, seventy-two (72) hours before the time appointed for holding the Annual General Meeting.

### 9. LEGAL ADVISERS

The Company has appointed Chancery Law Corporation as the legal adviser to the Company as to the Catalist Rules and Singapore law in relation to the preparation of this Second Addendum and the Proposed Change of Auditors.

### 10. DIRECTORS' RESPONSIBILITY STATEMENT

The Directors collectively and individually accept full responsibility for the accuracy of the information given in this Second Addendum and confirm after making all reasonable enquiries, that to the best of their knowledge and belief, this Second Addendum constitutes full and true disclosure of all material facts about the Proposed Change of Auditors, the Company and its subsidiaries, and the Directors are not aware of any facts the omission of which would make any statement in this Second Addendum misleading. Where information in the Second Addendum has been extracted from published or otherwise publicly available sources or obtained from a named source, the sole responsibility of the Directors has been to ensure that such information has been accurately and correctly extracted from those sources and/or reproduced in the Second Addendum in its proper form and context.

### 11. DOCUMENTS FOR INSPECTION

Copies of the following documents are available for inspection during normal business hours at the registered office of the Company at 380 Jalan Besar, #07-10 ARC 380, Singapore 209000, for a period of three (3) months from the date of this Second Addendum:

- (a) the constitution of the Company;
- (b) the annual report of the Company for FY2025;

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## LETTER TO SHAREHOLDERS

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- (c) the notice of nomination dated 31 March 2026;
- (d) the professional clearance letter dated 8 April 2026 issued by BDO LLP referred to in Section 2.2 of this Second Addendum; and
- (e) the letter of consent to act as the Auditors from PKF-CAP LLP dated 8 April 2026.

Any Shareholder who wishes to inspect any of the foregoing documents should contact the Company at the email address [shirley.tan@stcorporate.com](mailto:shirley.tan@stcorporate.com) at least three (3) working days in advance to make a prior appointment to attend at the registered office of the Company to inspect the documents. Shareholders will need to identify themselves by stating his/her/its full name as it appears on his/her/its CDP/SRS/physical scrip share records, contact number and NRIC/Passport/UEN number and state the manner in which he/she/it holds his/her/its Shares in the Company (e.g. via CDP or SRS and/or physical scrip).

Yours faithfully,

For and on behalf of the Board  
**LMS Compliance Ltd.**

**Ooi Shu Geok**  
**Executive Director and Chief Executive Officer**