

## APPENDIX 1

### CONSEQUENTIAL AMENDMENTS FOR THE ACE MARKET LISTING REQUIREMENTS [As at 16 October 2013]

NO.	AMENDMENTS
1.	<p><b>CHAPTER 2 - GENERAL</b></p> <p><b>2. 21A Share registrar</b></p> <p>(1) A listed corporation must appoint and retain a share registrar who -</p> <ul style="list-style-type: none"> <li>(a) has satisfactory internal control procedures in place and financial and operational capabilities which are needed for the proper performance of its obligations as the listed corporation's share registrar; and</li> <li>(b) acts professionally and in the best interests of the listed corporation and the integrity of the market when providing services for the listed corporation.</li> </ul> <p>(2) For purposes of sub-Rule (1)(a) above, the listed corporation must consider, amongst others, whether the share registrar:</p> <ul style="list-style-type: none"> <li>(a) is able to provide its services in a timely and efficient manner;</li> <li>(b) has proper safeguards to protect the listed corporation and its shareholders from financial loss arising from delay in its services, theft, fraud and other dishonest act or professional misconduct of the share registrar;</li> <li>(c) maintains proper records in relation to the services provided to the listed corporation; and</li> <li>(d) complies with all applicable laws and regulations in relation to the business and services it offers, including maintaining confidentiality of information pertaining to the listed corporation and its shareholders.</li> </ul> <p>(3) The "<b>share registrar</b>" referred to in sub-Rule (1) above includes <del>a unit performing the functions of an in-house</del> share registrar <del>within the listed corporation.</del></p>

NO.	AMENDMENTS
2.	<p><b>CHAPTER 9 – CONTINUING DISCLOSURE</b></p> <p><b>APPENDIX 9B</b></p> <p><b>Quarterly report</b>  (Rule 9.22(2))</p> <p>(1) – (15) [No change].</p> <p>(16) The following items must be included either in the statement of <u>profit and loss and other</u> comprehensive income or in the notes to the statement of <u>profit and loss and other</u> comprehensive income for the current quarter and financial year to date:</p> <ul style="list-style-type: none"> <li>(a) interest income;</li> <li>(b) other income including investment income;</li> <li>(c) interest expense;</li> <li>(d) depreciation and amortization;</li> <li>(e) provision for and write off of receivables;</li> <li>(f) provision for and write off of inventories;</li> <li>(g) gain or loss on disposal of quoted or unquoted investments or properties;</li> <li>(h) impairment of assets;</li> <li>(i) foreign exchange gain or loss;</li> <li>(j) gain or loss on derivatives; and</li> <li>(k) exceptional items (with details).</li> </ul> <p style="text-align: center;">If any of the items above is not applicable to the listed corporation,  a statement to that effect.</p> <p>(17) [No change].</p>

NO.	AMENDMENTS
3.	<p><b>CHAPTER 10 – TRANSACTIONS</b></p> <p><b>APPENDIX 10B</b></p> <p><b>Contents of circular to shareholders in relation to transactions</b>  (Rules 10.07(1), 10.08(2)(a) and 10.11A(1)(c))</p> <p><b>Part G</b></p> <p><b>Additional specific information to be included in relation to very substantial transactions</b>  (Rule 10.10)</p> <p>(1) – (2) [No change].</p> <p>(3) An accountant’s report on the unlisted corporation to be acquired must include the following:</p> <p style="padding-left: 40px;">(a) the statement of <u>profit and loss and other</u> comprehensive income (or its equivalent) in respect of each of the 3 financial years immediately preceding the last date to which the financial statements were made up; and</p> <p style="padding-left: 40px;">(b) the statement of financial position (or its equivalent) for each of the past 3 financial years immediately preceding the last date to which the financial statements were made up.</p> <p>(4) – (5) [No change].</p> <p><b>Part H</b></p> <p><b>Additional specific information to be included in relation to significant change in business direction or policy of a listed corporation</b>  (Rule 10.11(1))</p> <p>(1) – (5) [No change].</p> <p>(6) An accountant’s report on the unlisted corporation to be acquired must include the following:</p> <p style="padding-left: 40px;">(a) the statement of <u>profit and loss and other</u> comprehensive income (or its equivalent) in respect of each of the 3 financial years immediately preceding the last date to which the financial statements were made up; and</p>

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	<p>(b) the statement of financial position (or its equivalent) for each of the past 3 financial years immediately preceding the last date to which the financial statements were made up.</p> <p>(7) – (11) [No change].</p>
<b>4.</b>	<p><b>GUIDANCE NOTE 3 – CRITERIA AND OBLIGATIONS OF GN3 COMPANIES</b></p> <p><b>2.0 Criteria</b></p> <p>2.1 Pursuant to Rule 8.04(2) of the Listing Requirements, where a listed corporation triggers any one or more of the following Prescribed Criteria, it must comply with the provisions of Rule 8.04 and this Guidance Note:</p> <p>(a) – (f) [No change].</p> <p>(g) the auditors have expressed an <del>an modified opinion with emphasis of matter</del> on the listed corporation's <u>ability to continue as a</u> going concern in the listed corporation's latest audited financial statements and the shareholders' equity of the listed corporation is 50% or less of the issued and paid-up capital of the listed corporation;</p> <p>(h) – (j) [No change].</p>

[End of Appendix 1]