

Amendments to Catalyst Rules

Legend: Deletions are struck-through and insertions are underlined.

CHAPTER 4 EQUITY SECURITIES

Accounting Standards

415 The financial statements and future periodic financial reports, must be prepared in accordance with Singapore Financial Reporting Standards (International) (“~~SFRS(I)~~SFRS”), or International Financial Reporting Standards (“IFRS”), or US Generally Accepted Accounting Principles (“US GAAP”). Accounts that are prepared in accordance with IFRS or US GAAP need not be reconciled to SFRS(I)~~SFRS~~.