Amendments to Catalist Rules

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

CHAPTER 4  EQUITY SECURITIES

Accounting Standards

The financial statements and future periodic financial reports, must be prepared in accordance with Singapore Financial Reporting Standards (International) (“SFRS(IFS)”), 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(IFS).