



GS HOLDINGS LIMITED

(Company Registration Number: 201427862D)
(Incorporated in the Republic of Singapore)

RENOUNCEABLE NON-UNDERWRITTEN RIGHTS ISSUE OF UP TO 570,888,708 NEW ORDINARY SHARES OF THE COMPANY AT AN ISSUE PRICE OF S\$0.015 ON THE BASIS OF TWO (2) RIGHTS SHARES FOR EVERY ONE (1) EXISTING ORDINARY SHARE OF THE COMPANY HELD AS AT THE RECORD DATE, FRACTIONAL ENTITLEMENTS TO BE DISREGARDED

NOTICE OF RECORD DATE

1. The board of directors (“**Board**” or “**Directors**”) of GS Holdings Limited (“**Company**” and together with its subsidiaries, the “**Group**”) refers to its announcements dated 18 June 2024, circular to Shareholders dated 23 July 2024 (“**Circular**”), the announcement dated 8 August 2024 on the outcome of the Company’s extraordinary general meeting of 8 August 2024 (“**EGM**”), and the announcement dated 26 August 2024 in relation to the receipt of the listing and quotation notice (“**LQN**”) from SGX-ST for the listing and quotation of the Conversion Shares, Introducer Shares and Rights Shares (collectively, the “**Previous Announcements**”).
2. Unless otherwise defined herein, all capitalised terms used in this announcement shall bear the same meanings defined in the Circular and the Previous Announcements (as the case may be). Any reference to the time of day herein shall be a reference to Singapore time.

NOTICE OF RECORD DATE AND ELIGIBILITY TO PARTICIPATE IN THE PROPOSED RIGHTS ISSUE

3. **NOTICE IS HEREBY GIVEN** that the register of members and the share transfer books of the Company will be closed at 5.00 p.m. on 11 September 2024 (“**Record Date**”) for the purpose of determining the provisional allotments of Rights Shares of Entitled Shareholders under the Proposed Rights Issue, comprising:
 - (a) “**Entitled Depositors**” being Shareholders with Shares standing to the credit of their securities accounts (“**Securities Accounts**”) and whose registered addresses with CDP are in Singapore as at the Record Date or who have, at least three (3) market days (“**Market Day**” being a day on which the SGX-ST is open for securities trading) prior to the Record Date provided CDP with addresses in Singapore for the service of notices and documents; and
 - (b) “**Entitled Scripholders**” being Shareholders whose share certificates are not deposited with CDP and who have tendered to the Company’s share registrar, In.Corp Corporate Services Pte. Ltd. (“**Share Registrar**”) valid transfers of their Shares and the share certificates relating thereto for registration up to 5.00 p.m. (Singapore time) on the Record Date and whose registered addresses with the Company are in Singapore as at the Record Date or who have, at least three (3) Market Days prior to the Record Date provided the Share Registrar with addresses in Singapore for the service of notices and documents.
4. The Shares will trade on a “cum-rights” basis on the SGX-ST up to 5.00 p.m. on 9 September 2024. The Shares will trade on an “ex-rights” basis from 9.00 a.m. on 10 September 2024 and any person who purchases Shares on and from 10 September 2024 will not be entitled to any provisional allotment of Rights Shares under the Proposed Rights Issue.

5. Entitled Scripholders are encouraged to open Securities Accounts if they have not already done so and to deposit their share certificates with CDP well in advance of the Record Date so that their Securities Accounts may be credited by CDP with their Shares prior to the Record Date and the provisional allotments of Rights Shares. They should note that their Securities Accounts will only be credited with their Shares on the 12th Market Day from the date of lodgement of their share certificates with CDP or such later date as CDP may determine.
6. Entitled Shareholders who are holding Shares which were subscribed for or purchased under the Supplementary Retirement Scheme constituted under the Income Tax (Supplementary Retirement Scheme) Regulations 2003 (“**SRS**”) using their monies standing to the credit of the respective SRS accounts (“**SRS Funds**”) (“**SRS Members**”), subject to applicable SRS rules and regulations, may use their SRS Funds to pay for the acceptance of their provisional allotments of the Rights Shares and (if applicable) application for Excess Rights Shares. SRS Members must instruct the relevant SRS approved banks (“**SRS Approved Banks**”) to accept their provisional allotments of Rights Shares and (if applicable) apply for Excess Rights Shares on their behalf in accordance with this Offer Information Statement. In the case of insufficient SRS Funds, subject to the SRS contribution cap, SRS Members may deposit cash into their SRS accounts with their respective SRS Approved Banks before instructing their respective SRS Approved Banks to accept their provisional allotments of Rights Shares and (if applicable) apply for Excess Rights Shares. SRS Members are advised to provide their respective SRS Approved Banks with the appropriate instructions no later than the deadlines set by their respective SRS Approved Banks in order for their respective SRS Approved Banks to make the relevant acceptance and (if applicable) application on their behalf by the Closing Date. SRS Funds may not, however, be used for the purchase of the provisional allotments of the Rights Shares directly from the market. Any acceptance of the provisional allotments of Rights Shares and (if applicable) application for Excess Rights Shares directly to CDP, the Share Registrar, the Company, or by way of electronic applications made through an automated teller machine of a participating bank or an accepted electronic service will be rejected.
7. For practical reasons and in order to avoid any violation of the securities legislation applicable in jurisdictions other than Singapore, the Rights Shares will NOT be offered to Shareholders with registered addresses outside Singapore and who have not provided CDP or the Share Registrar, as the case may be, with addresses in Singapore for the service of notices and document, on the date falling three (3) Market Days prior to the Record Date (“**Foreign Shareholders**”). The Offer Information Statement and its accompanying documents have not been and will NOT be despatched or disseminated to Foreign Shareholders, or lodged, registered or filed in any jurisdictions outside Singapore.
8. **Accordingly, Foreign Shareholders will not be entitled to participate in the Proposed Rights Issue. No provisional allotment of the Rights Shares has been made or will be made to Foreign Shareholders and no purported acceptance thereof or application therefor by any Foreign Shareholder will be valid.**

GENERAL

9. Subject to the terms and conditions of the Offer Information Statement and the accompanying documents, Entitled Shareholders will be at liberty to accept (in full or in part), decline, renounce or in the case of Entitled Depositors only, trade (during the provisional allotment trading period prescribed by SGX-ST) their provisional allotments of Rights Shares on the Catalist and will be eligible to apply for Excess Rights Shares.
10. Entitled Shareholders will be entitled to participate in the Proposed Rights Issue and will receive a copy of a notification letter containing instructions on how to access the Offer Information Statement which will be electronically disseminated for viewing, together with the appropriate applications forms and accompany documents at their respective Singapore addresses as maintained with the records of CDP or the Company’s Share Registrar In.Corp Corporate Services Pte. Ltd., as the case may be. The Company will make further announcements relating to the Proposed Rights Issue (including any material developments and progress made) as may be appropriate from time to time.

11. Shareholders and potential investors of the Company are advised to exercise caution when dealing in the Company's securities. As at the date of this announcement, there is no certainty or assurance that the Proposed Rights Issue will be completed or that no changes will be made to the terms thereof. Shareholders and potential investors are advised to read this announcement and any further announcements by the Company carefully. When in doubt, Shareholders and potential investors are advised to seek independent advice from their bankers, stockbrokers, solicitors or other professional advisers.

BY ORDER OF THE BOARD

Lim Kee Way Irwin
Independent and Non-Executive Chairman
GS Holdings Limited

2 September 2024

*This announcement has been prepared by GS Holdings Limited, and its contents have been reviewed by the Company's Sponsor, Evolve Capital Advisory Private Limited (the "**Sponsor**") for compliance with the relevant rules of the SGX-ST Listing Manual Section B: Rules of Catalist.*

This announcement has not been examined or approved by the SGX-ST and the SGX-ST assumes no responsibility for the contents of this announcement, including the accuracy, completeness or correctness of any of the information, statements or opinions made or reports contained in this announcement.

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