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**FURTHER INFORMATION PERTAINING TO THE ANNOUNCEMENT MADE ON 7 NOVEMBER 2008**

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We refer to the queries raised by the Singapore Exchange Limited in its email dated 10 November 2008 in relation to our announcement made on 7 November 2008 and our responses are as follows:

**SGX Query:**

***We note on Page 6, Note 1(b)(i)(v) that "goodwill was reduced to S\$80.7 million compared to last year as a result of goodwill written off for Norelco Centreline (KL) Sdn Bhd". Please provide details on the goodwill that is written off as well as factors which resulted in the write-off.***

The goodwill refers to the excess of cost of investment over the fair values of net identifiable assets of Norelco Centreline (KL) Sdn Bhd when the company was acquired. The goodwill was capitalized on consolidation.

The closure of Norelco Centreline KL was disclosed in the Group's Q2FY08 results announcement on August 14, 2008.

FRS 103 requires goodwill to be subject to the impairment test. The company Norelco Centreline (KL) Sdn Bhd did not carry out any principal activity during the year and the Group has no plan for it to do so in future years. Accordingly, the goodwill is impaired and written off in accordance with FRS 103. FRS also does not allow us to amortize the goodwill.

**By Order of the Board  
UMS HOLDINGS LIMITED**

**Andy Luong  
Chief Executive Officer**

**Date: 12 November 2008**