

CIRCULAR DATED 14 APRIL 2026

THIS CIRCULAR IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION.

This Circular is issued by UMS Integration Limited (formerly known as UMS Holdings Limited) (the “Company”). **If you are in any doubt as to the action you should take, you should consult your stockbroker, bank manager, solicitor, accountant or other professional adviser(s) immediately.**

If you have sold or transferred all your shares in the capital of the Company, you should immediately forward this Circular, the Notice of Extraordinary General Meeting and the accompanying Proxy Form to the purchaser or transferee or to the bank, stockbroker or agent through whom the sale or transfer was effected, for onward transmission to the purchaser or transferee.

The Singapore Exchange Securities Trading Limited assumes no responsibility for the accuracy of any statements or opinions made, or reports contained in this Circular.



(Incorporated in the Republic of Singapore)
(Company Registration Number 200100340R)
[Malaysian Registration No. 202402000027 (995911-D)]

CIRCULAR TO SHAREHOLDERS

in relation to

- (1) THE PROPOSED ADOPTION OF THE UMS EMPLOYEE SHARE OPTION SCHEME 2026;**
- (2) THE PROPOSED GRANT OF OPTIONS AT A DISCOUNT UNDER THE UMS EMPLOYEE SHARE OPTION SCHEME 2026; AND**
- (3) THE PROPOSED ADOPTION OF THE UMS PERFORMANCE SHARE PLAN 2026.**

IMPORTANT DATES AND TIMES:

Last date and time for lodgement of Proxy Form	:	27 April 2026 at 10.30 a.m.
Date and time of Extraordinary General Meeting	:	30 April 2026 at 10.30 a.m. (or as soon as practicable immediately following the conclusion or adjournment of the Annual General Meeting of the Company to be held at 10.00 a.m. on the same day and at the same place)
Place of Extraordinary General Meeting	:	16 Seletar Aerospace Crescent, Singapore 797567

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DEFINITIONS

In this Circular, the following definitions shall apply throughout unless the context otherwise requires or otherwise stated:

“ACRA”	:	The Accounting and Corporate Regulatory Authority of Singapore
“AGM” or “Annual General Meeting”	:	An annual general meeting of the Company
“associate”	:	(a) In relation to any Director, chief executive officer, Substantial Shareholder or controlling shareholder (being an individual) means: <ul style="list-style-type: none">(i) his immediate family;(ii) the trustees of any trust of which he or his immediate family is a beneficiary or, in the case of a discretionary trust, is a discretionary object; and(iii) any company in which he and his immediate family together (directly or indirectly) have an interest of thirty per cent. (30%) or more; and (b) In relation to a Substantial Shareholder or a controlling shareholder (being a company) means any other company which is its subsidiary or holding company or is a subsidiary of such holding company or one in the equity of which it and/or such other company or companies taken together (directly or indirectly) have an interest of thirty per cent. (30%) or more
“associated company”	:	A company in which at least twenty per cent. (20%) but not more than fifty per cent. (50%) of its issued shares are held by the Company or the Group
“Auditors”	:	The auditors of the Company for the time being
“Award”	:	A contingent award of Shares granted under the UMS PSP 2026
“Award Date”	:	In relation to an Award, the date on which the Award is granted pursuant to the rules of the UMS PSP 2026
“Award Letter”	:	A letter in such form as the Committee shall approve confirming an Award granted to a Participant by the Committee
“Board” or “Board of Directors”	:	The board of Directors of the Company from time to time, which, as at the Latest Practicable Date, comprises Datuk Phang Ah Tong, Mr Luong Andy, Mr Loh Meng Chong, Stanley, Mr Chua Siong Kiat, Datin Poon Lee Fah and Ms Xie Xingbei, Pearlyn
“CDP”	:	The Central Depository (Pte) Limited
“Circular”	:	This circular dated 14 April 2026
“Committee”	:	The Remuneration Committee of the Company, or such other committee comprising Directors duly authorised and appointed by the Board to administer the UMS ESOS 2026 and/or the UMS PSP 2026

DEFINITIONS

“Companies Act”	:	The Companies Act 1967 of Singapore, as amended, modified or supplemented from time to time
“Company”	:	UMS Integration Limited
“Constitution”	:	The constitution of the Company, as amended, modified or supplemented from time to time
“control”	:	The capacity to dominate decision-making, directly or indirectly, in relation to the financial and operating policies of a company
“controlling shareholder”	:	A person who: (a) holds directly or indirectly fifteen per cent. (15%) or more of the total voting rights in a company (unless the SGX-ST has determined such a person not to be a controlling shareholder); or (b) in fact exercises control over a company
“Date of Grant”	:	As the context requires, the date on which an Option or Award is granted to a Participant pursuant to the UMS ESOS 2026 or the UMS PSP 2026
“Directors”	:	The directors of the Company as at the Latest Practicable Date, and “ Director ” shall be construed accordingly
“EGM”	:	The extraordinary general meeting of the Company to be held at 16 Seletar Aerospace Crescent, Singapore 797567 on Thursday, 30 April 2026 at 10.30 a.m. (or as soon as practicable immediately following the conclusion or adjournment of the Annual General Meeting of the Company to be held at 10.00 a.m. on the same day and at the same place), notice of which is set out on pages N-1 to N-5 of this Circular
“EPS”	:	Earnings per Share
“Exercise Price”	:	The price payable by a Participant for each Share upon the exercise of an Option, as determined in accordance with the rules of the UMS ESOS 2026
“FY” or “Financial Year”	:	Financial year ending or, as the case may be, ended 31 December
“FY2025”	:	Financial year ended 31 December 2025
“Grantee”	:	As the context requires, a person to whom an offer of an Option is made or to whom an Award is granted
“Group”	:	The Company and its subsidiaries
“Group Employee”	:	Any employee of the Group (including any Group Executive Director who meets the relevant criteria and who shall be regarded as a Group Employee for the purposes of the Schemes), other than Mr Luong Andy, selected by the Committee to participate in the Schemes

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“Group Executive Director”	:	A Director and/or director of any of the Company's subsidiaries, as the case may be, who performs an executive function
“Group Non-Executive Director”	:	A Director and/or director of any of the Company's subsidiaries, who performs a non-executive function
“Incentive Option”	:	An Option granted with the Exercise Price set at a discount to the Market Price
“Latest Practicable Date”	:	31 March 2026, being the latest practicable date prior to the issue of this Circular
“Listing Manual”	:	The listing manual of the SGX-ST, as amended, modified or supplemented from time to time
“market day”	:	A day on which the SGX-ST is open for securities trading
“Market Price”	:	A price equal to the average of the last dealt prices for the Shares on the Mainboard of the SGX-ST over the five (5) consecutive market days immediately preceding the Date of Grant of that Option, as determined by the Committee by reference to the daily official list or any other publication published by the SGX-ST, rounded to the nearest whole cent in the event of fractional prices
“Market Price Option”	:	An Option granted with the Exercise Price set at the Market Price
“Notice of EGM”	:	The notice of EGM dated 14 April 2026
“NTA”	:	Net tangible assets
“Option”	:	The right to subscribe for Shares granted or to be granted to a Participant pursuant to the UMS ESOS 2026 and for the time being subsisting
“Participant”	:	The holder of an Award or Option, as the case may be
“Performance Condition”	:	In relation to an Award, the condition(s) specified on the Award Date in relation to that Award
“Performance Period”	:	In relation to an Award, the period, as may be determined by the Committee at its discretion, during which the Performance Condition is to be satisfied
“Proposals”	:	The proposed adoption of the UMS ESOS 2026, the proposed grant of Options at a discount under the UMS ESOS 2026, and the proposed adoption of the UMS PSP 2026, collectively
“record date”	:	The date as at the close of business (or such other time as may have been prescribed by the Company) on which Shareholders must be registered in order to participate in the dividends, rights, allotments or other distributions (as the case may be)

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“Release”	:	In relation to an Award, the release at the end of the Performance Period relating to that Award of all or some of the Shares to which that Award relates in accordance with the rules of the UMS PSP 2026 and, to the extent that any Shares which are the subject of the Award are not released pursuant to the rules of the UMS PSP 2026, the Award in relation to those Shares shall lapse accordingly, and “Released” shall be construed accordingly
“Release Schedule”	:	In relation to an Award, a schedule in such form as the Committee shall approve, setting out the extent to which Shares which are the subject of that Award shall be Released on the Performance Condition being satisfied (whether fully or partially) or exceeded or not being satisfied, as the case may be, at the end of the Performance Period
“Released Award”	:	An Award which has been Released in accordance with the rules of the UMS PSP 2026
“Remuneration Committee”	:	The remuneration committee of the Company from time to time, and which, as at the Latest Practicable Date, comprises Ms Xie Xingbei, Pearlyn (Chairman), Mr Chua Siong Kiat and Datin Poon Lee Fah
“Schemes”	:	The UMS ESOS 2026 and the UMS PSP 2026, collectively
“Securities Accounts”	:	The securities accounts maintained by Depositors with CDP, but not including the securities accounts maintained with a Depository Agent
“SFA”	:	The Securities and Futures Act 2001 of Singapore, as amended, modified or supplemented from time to time
“SGXNet”	:	A system network used by listed companies to send information and announcements to the SGX-ST or any other system network prescribed by the SGX-ST
“SGX-ST”	:	Singapore Exchange Securities Trading Limited
“Shareholders”	:	The registered holders of Shares, except that where the registered holder is CDP, the term “Shareholders” shall, in relation to such Shares, mean, where the context admits, the Depositors whose Securities Accounts maintained with CDP are credited with Shares
“Shares”	:	Ordinary shares in the capital of the Company
“subsidiary”	:	Has the meaning ascribed to it in Section 5 of the Companies Act
“subsidiary holdings”	:	Shares referred to in Sections 21(4), 21(4B), 21(6A) and 21(6C) of the Companies Act
“Substantial Shareholder”	:	A person who has an interest or interests (directly or indirectly) in voting Shares representing not less than five per cent. (5%) of all the voting Shares

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“treasury shares”	:	Shares which were (or are treated as having been) purchased by the Company in circumstances in which Section 76H of the Companies Act applies and have, since they were so purchased or acquired, been continuously held by the Company since such Shares were so purchased or acquired
“UMS Employee Share Option Scheme 2026” or “UMS ESOS 2026”	:	The proposed UMS Employee Share Option Scheme 2026, rules of which are set out in Appendix A to this Circular and as may be modified or altered from time to time
“UMS Performance Share Plan 2026” or “UMS PSP 2026”	:	The proposed UMS Performance Share Plan 2026, rules of which are set out in Appendix B to this Circular and as may be modified or altered from time to time
“Vesting”	:	In relation to Shares which are the subject of a Released Award, the absolute entitlement to all or some of such Shares, and “ Vest ” and “ Vested ” shall be construed accordingly
“Vesting Date”	:	In relation to Shares which are the subject of a Released Award, the date (as determined by the Committee and notified to the relevant Participant) on which those Shares have Vested pursuant to the rules of the UMS PSP 2026

Currencies, units and others

“S\$” and “cents”	:	Singapore dollars and cents respectively, the lawful currency of the Republic of Singapore
“%” or “per cent.”	:	Percentage or per centum

The terms “**Depositor**”, “**Depository Agent**” and “**Depository Register**” shall have the meanings ascribed to them respectively in Section 81SF of the SFA.

Words importing the singular shall, where applicable, include the plural and *vice versa*. Words importing the masculine gender shall, where applicable, include the feminine and neuter genders and *vice versa*. References to persons shall, where applicable, include corporations.

Any reference in this Circular to any enactment is a reference to that enactment as for the time being amended or re-enacted. Any term defined under the Companies Act, the Listing Manual, the SFA or any statutory modification thereof and used in this Circular shall, where applicable, have the meaning ascribed to it under the Companies Act, the Listing Manual, the SFA or any statutory modification thereof, as the case may be, unless the context otherwise requires.

Any reference to a time of day in this Circular shall be a reference to Singapore time unless otherwise stated.

Any discrepancies in this Circular between the sum of the figures stated and the totals thereof are due to rounding. Accordingly, figures shown as totals in this Circular may not be an arithmetic aggregation of the figures which precede them.

LETTER TO SHAREHOLDERS

UMS INTEGRATION LIMITED

(Incorporated in the Republic of Singapore)
(Company Registration No. 200100340R)
[Malaysian Registration No. 202402000027 (995911-D)]

Board of Directors

Datuk Phang Ah Tong (Chairman and Lead Independent Director)
Mr Luong Andy (Chief Executive Officer)
Mr Loh Meng Chong, Stanley (Executive Director)
Mr Chua Siong Kiat (Independent Director)
Datin Poon Lee Fah (Independent Director)
Ms Xie Xingbei, Pearlyn (Independent Director)

Registered Office

23 Changi North Crescent
Changi North Industrial Estate
Singapore 499616

14 April 2026

To: The Shareholders of UMS Integration Limited

Dear Sir/Madam

- (1) **THE PROPOSED ADOPTION OF THE UMS EMPLOYEE SHARE OPTION SCHEME 2026;**
- (2) **THE PROPOSED GRANT OF OPTIONS AT A DISCOUNT UNDER THE UMS EMPLOYEE SHARE OPTION SCHEME 2026; AND**
- (3) **THE PROPOSED ADOPTION OF THE UMS PERFORMANCE SHARE PLAN 2026.**

1. INTRODUCTION

1.1 EGM

The Directors are convening an EGM to be held at 16 Seletar Aerospace Crescent, Singapore 797567 on Thursday, 30 April 2026 at 10.30 a.m. (or as soon as practicable immediately following the conclusion or adjournment of the Annual General Meeting of the Company to be held at 10.00 a.m. on the same day and at the same place) to seek Shareholders' approval for:

- (a) (Ordinary Resolution 1) the proposed adoption of the UMS Employee Share Option Scheme 2026;
- (b) (Ordinary Resolution 2) the proposed grant of Options at a discount under the UMS Employee Share Option Scheme 2026; and
- (c) (Ordinary Resolution 3) the proposed adoption of the UMS Performance Share Plan 2026, (collectively, the "**Proposals**").

The Notice of EGM is set out on pages N-1 to N-5 of this Circular.

1.2 Purpose of this Circular

The purpose of this Circular is to provide Shareholders with the relevant information relating to, and to seek Shareholders' approval for, the Proposals to be tabled at the EGM.

If you are in any doubt as to the action you should take, you should consult your stockbroker, bank manager, solicitor, accountant or other professional adviser(s) immediately.

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1.3 Inter-conditionality of Resolutions

Shareholders should note that:

- (a) the passing of Ordinary Resolution 2 relating to the proposed grant of Options at a discount under the UMS ESOS 2026 is conditional upon the passing of Ordinary Resolution 1 relating to the proposed adoption of the UMS ESOS 2026, but not *vice versa*; and
- (b) the passing of Ordinary Resolution 1 relating to the proposed adoption of the UMS ESOS 2026 and the passing of Ordinary Resolution 3 relating to the proposed adoption of the UMS PSP 2026 are independent of each other, and the passing of Ordinary Resolution 1 is not conditional upon the passing of Ordinary Resolution 3, and *vice versa*.

1.4 Listing of New Shares

The SGX-ST has granted its in-principle approval for the listing and quotation of the new Shares to be allotted and issued from time to time upon the exercise of the Options granted under the UMS ESOS 2026 and/or the vesting of the Awards granted under the UMS PSP 2026, subject to:

- (a) the independent Shareholders' approval being obtained for each of the UMS ESOS 2026 and the UMS PSP 2026; and
- (b) the Company's compliance with the SGX-ST's listing requirements and guidelines.

The SGX-ST's in-principle approval is not to be taken as an indication of the merits of the UMS ESOS 2026, the UMS PSP 2026, the new Shares, the Company, its subsidiaries, and/or its securities.

1.5 SGX-ST

The SGX-ST assumes no responsibility for the accuracy of any statements or opinions made, or reports contained in this Circular.

1.6 Legal Adviser

Shook Lin & Bok LLP has been appointed as the legal adviser to the Company as to Singapore law in relation to the Proposals.

2. RATIONALE FOR THE PROPOSED ADOPTION OF THE UMS ESOS 2026 AND THE UMS PSP 2026

2.1 Rationale

The Company does not currently have any share-based incentive schemes in place for any persons, including employees and directors of the Group.

Accordingly, the Company believes that it is timely and desirable to adopt the UMS ESOS 2026 and the UMS PSP 2026 (collectively, the "**Schemes**"), subject to Shareholders' approval at the EGM. The Schemes will provide the Company with flexibility in its continuing efforts to attract, retain, motivate and reward employees and directors of the Group whose contributions are important to the long-term growth and profitability of the Group.

LETTER TO SHAREHOLDERS

By allowing Participants to participate in the equity of the Company, the Schemes seek to align the interests of employees and directors more closely with those of Shareholders and to promote a stronger sense of ownership and commitment towards the long-term success of the Group. The Schemes are also intended to motivate Participants to optimise their performance standards and efficiency and to maintain a high level of contribution to the Group.

The Schemes are proposed on the basis that it is important to acknowledge and recognise the contributions made by employees and directors of the Group. By adopting the Schemes, the Company will give such persons a stake in the Company and the Schemes will help to achieve the following objectives:

- (a) to motivate each Participant to optimise his performance standards and efficiency and to maintain a high level of contribution to the Group;
- (b) to retain key employees and directors of the Group whose contributions are essential to the long-term growth and profitability of the Group;
- (c) to instill loyalty to, and a stronger identification by the Participants with the long-term prosperity of, the Group;
- (d) to attract potential employees with relevant skills to contribute to the Group and to create value for the Shareholders;
- (e) to align the interests of the Participants with the interests of the Shareholders; and
- (f) to recognise the contributions made by the Participants to the success of the Group.

The purpose of adopting more than one share-based incentive plan is to provide the Company with greater flexibility in structuring appropriate incentive packages. The UMS ESOS 2026 and the UMS PSP 2026 are intended to meet different, but complementary, objectives. Taken together, the Schemes provide the Company with a comprehensive and flexible set of tools to attract, retain, motivate and reward Participants whose services and contributions are important to the continued growth and success of the Group.

The Company also believes that the Schemes will be more effective than purely cash-based incentives in encouraging Participants to focus on longer-term value creation and the achievement of the Group's corporate objectives. The UMS ESOS 2026 and the UMS PSP 2026 are therefore intended to operate in tandem as complementary incentive tools, enabling the Company to structure and package Options and Awards in a manner that best supports the Group's business and strategic needs.

2.2 Differences between the UMS ESOS 2026 and the UMS PSP 2026

While both the UMS ESOS 2026 and the UMS PSP 2026 are intended to incentivise Participants, align their interests with those of Shareholders and reward contributions and performance, they differ in their respective structures and the manner in which value is delivered.

Under the UMS ESOS 2026, Options may be granted to Participants, which, subject to such conditions, including, where the Committee considers appropriate, the achievement of prescribed performance targets, may be exercised to subscribe for Shares at a predetermined Exercise Price. The extent of any benefit realised by a Participant under the UMS ESOS 2026 will depend on the degree of appreciation in the market price of the Shares above the exercise price, thereby linking the Participant's reward to share price performance.

LETTER TO SHAREHOLDERS

Under the UMS PSP 2026, Awards may be granted to Participants, which, subject to the satisfaction of applicable vesting conditions and/or the achievement of prescribed performance targets over a specified Performance Period, will entitle Participants to receive Shares at no cost upon Vesting. Participants will therefore benefit from the value of such Shares upon vesting, as well as any subsequent appreciation in the market price of the Shares.

Accordingly, both the UMS ESOS 2026 and the UMS PSP 2026 are intended to operate as performance-based incentive schemes to reward contributions and motivate Participants. The Company retains the flexibility to determine, at its discretion, the appropriate form and mix of Options and Awards to be granted under each Scheme, taking into account the Company's objectives and the need to incentivise sustained performance and alignment with Shareholders' interests.

3. THE PROPOSED ADOPTION OF THE UMS ESOS 2026

3.1 Background

The Company proposes to adopt a new share option scheme, to be known as the "UMS Employee Share Option Scheme 2026" (i.e. the UMS ESOS 2026).

Under the Listing Manual, the proposed adoption of the UMS ESOS 2026 is subject to Shareholders' approval. Accordingly, an ordinary resolution in relation to the proposed adoption of the UMS ESOS 2026 will be tabled for Shareholders' approval at the forthcoming EGM. If approved and adopted by Shareholders at the EGM, the UMS ESOS 2026 will take effect from the date of its adoption.

3.2 Summary of Rules of the UMS ESOS 2026

The following is a summary of the principal rules of the UMS ESOS 2026. The rules of the UMS ESOS 2026 are set out in full in **Appendix A** to this Circular.

3.2.1 Eligibility

Group Employees (including Group Executive Directors) who, as at the Date of Grant, have attained the age of twenty-one (21) years and hold such rank as may from time to time be designated by the Committee shall, at the absolute discretion of the Committee, be eligible to participate in the UMS ESOS 2026, provided that they are not undischarged bankrupts and have not entered into a composition with their creditors.

For the avoidance of doubt, the following persons will not be eligible to participate in the UMS ESOS 2026:

- (a) Group Non-Executive Directors (including Independent Directors);
- (b) controlling shareholders of the Company and their associates;
- (c) directors and employees of the Company's associated companies (if any); and
- (d) directors and employees of the Company's parent company (if any) and its subsidiaries.

For the purposes of determining eligibility to participate in the UMS ESOS 2026, the secondment of an employee of the Company to another company within the Group shall not be regarded as a break in his employment or, by reason only of such secondment, as having ceased to be an employee of the Company.

There shall be no restriction on the eligibility of any Participant to participate in any other share-based incentive schemes or share plans implemented, or to be implemented, by the Company or any other company within the Group.

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3.2.2 Participants

The selection of Participants to whom Options may be granted, the number of Shares comprised in each Option and the terms and conditions of each grant (including, where applicable, any prescribed performance targets) shall be determined at the absolute discretion of the Committee, which may take into account such criteria as it considers appropriate, including the financial performance of the Group, the rank, job performance, years of service, performance history, potential for future development and contribution of the relevant Participant to the success and development of the Group and, where applicable, the extent of effort and difficulty involved in achieving any prescribed performance targets within the relevant period.

3.2.3 Limitation on the Size of the UMS ESOS 2026

The aggregate number of Shares which may be issued and issuable or transferred and to be transferred pursuant to the exercise of Options granted under the UMS ESOS 2026, when added to:

- (a) the total number of new Shares allotted and issued and/or to be allotted and issued, and the existing Shares (including treasury shares) delivered and/or to be delivered, pursuant to the exercise of Options already granted under the UMS ESOS 2026; and
- (b) the total number of new Shares which may be delivered pursuant to options and/or awards granted under any other share-based incentive schemes adopted by the Company after the date of the adoption of the UMS ESOS 2026 (including the UMS PSP 2026) and for the time being in force (if any),

shall not exceed five per cent. (5%) of the total number of issued Shares of the Company (excluding treasury shares and subsidiary holdings, if any) on the day preceding the Date of Grant of an Option.

3.2.4 Grant of Options

The Committee may, subject to the UMS ESOS 2026, the Companies Act and the requirements of the SGX-ST, offer to grant Options to such Grantees as it may select, in its absolute discretion, at any time during the period when the UMS ESOS 2026 is in force, provided that no Option shall be granted:

- (a) during the period commencing two (2) weeks before the announcement of the Company's financial statements for each of the first three (3) quarters of its financial year, and one (1) month before the announcement of the Company's full-year financial statements, if the Company is required to announce quarterly financial statements; or
- (b) during the period commencing one (1) month before the announcement of the Company's half-year and full-year financial statements, if the Company is not required to announce quarterly financial statements.

In addition, where an announcement on any matter of an exceptional nature involving unpublished price-sensitive information is made, Options may only be granted on or after the second (2nd) market day following the release of such announcement.

3.2.5 Acceptance of Options

An offer of an Option must be accepted within thirty (30) days from the Date of Grant, failing which the offer shall automatically lapse and be null and void, and the Grantee shall have no claim against the Company. Upon acceptance of the offer, the Grantee shall pay the Company a consideration of S\$1.00 for the grant of the Option.

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Options are personal to the Grantees to whom they are granted and shall not be transferred, mortgaged, charged, assigned, pledged or otherwise disposed of, in whole or in part, except with the prior approval of the Committee. In the event of the death of a Grantee, the Option may be exercised by the Grantee's personal representative in accordance with the rules of the UMS ESOS 2026.

3.2.6 Exercise Price

Subject to any adjustment pursuant to the UMS ESOS 2026, the Exercise Price for each Share in respect of which an Option is exercisable shall be determined by the Committee, in its absolute discretion, on the Date of Grant, at:

- (a) a price equal to the Market Price; or
- (b) a price which is set at a discount to the Market Price, provided that:
 - (i) the maximum discount shall not exceed twenty per cent. (20%) of the Market Price (or such other percentage or amount as may be determined by the Committee and permitted by the SGX-ST); and
 - (ii) the Shareholders in general meeting shall have authorised, in a separate resolution, the making of offers and grants of Options under the UMS ESOS 2026 at a discount and such discount shall not exceed the maximum discount as aforesaid.

In determining whether to grant Options at a discount to the Market Price and, if so, the quantum of such discount, the Committee may, in its absolute discretion, take into consideration factors including, but not limited to:

- (a) the performance of the Company and/or the Group;
- (b) the years of service and individual performance (including, where applicable, the meeting of performance targets) of the eligible Participant;
- (c) the contribution of the eligible Participant to the success of the Company and/or the Group; and
- (d) the prevailing market conditions.

3.2.7 Exercise Period and Rights to Exercise Options

Subject to the rules of the UMS ESOS 2026 and any other conditions as may be imposed by the Committee from time to time, a Market Price Option or an Incentive Option, as the case may be, may be exercised, in whole or in part (provided that an Option may only be exercised in part in respect of 100 Shares or any multiple thereof) by a Participant as follows:

- (a) in the case of a Market Price Option, during the period commencing on the day immediately after the first (1st) anniversary of the Date of Grant of that Option and expiring on the tenth (10th) anniversary of the Date of Grant (or such shorter period as may be determined by the Committee); and
- (b) in the case of an Incentive Option, during the period commencing on the day immediately after the second (2nd) anniversary of the Date of Grant of that Option and expiring on the tenth (10th) anniversary of the Date of Grant (or such shorter period as may be determined by the Committee).

LETTER TO SHAREHOLDERS

3.2.8 Events prior to Exercise of Options

- (a) An Option shall, to the extent unexercised, immediately lapse without any claim whatsoever against the Company:
- (i) in the event of misconduct on the part of the Participant as determined by the Committee in its discretion;
 - (ii) in the event a Participant commits any breach of any of the terms of his Option;
 - (iii) upon the Participant ceasing to be in the employment of the Group, or, in the case of a Participant who is a Group Executive Director, ceasing to be a Group Executive Director, as the case may be, for any reason whatsoever (other than as specified in sub-paragraph (b)(ii) below);¹ or
 - (iv) in the event of an order being made or a resolution passed for the winding-up of the Company on the basis, or by reason, of its insolvency.
- (b) In any of the following events, namely:
- (i) the Participant is adjudicated a bankrupt or enters into an arrangement or composition with his creditors or any event occurs which results in him being deprived of the legal or beneficial ownership of any Options held by him;
 - (ii) where the Participant ceases to be in the employment of the Group by reason of his:
 - (A) ill health, injury or disability (in each case, evidenced to the satisfaction of the Committee);
 - (B) redundancy;
 - (C) retirement at or after the legal retirement age;
 - (D) retirement before the legal retirement age with the consent of the Committee;
 - (E) (where applicable) the company by which he is employed or to which he is seconded, as the case may be, ceasing to be a company within the Group, or the undertaking or part of the undertaking of such company being transferred otherwise than to another company within the Group, as the case may be; or
 - (F) any other event approved by the Committee;
 - (iii) the death of the Participant; or
 - (iv) any other event approved by the Committee,

a Participant (or, if a Participant dies, a duly appointed legal personal representative of the Participant) may exercise any unexercised Option within the relevant period prescribed under the UMS ESOS 2026, and such unexercised Option shall continue to be exercisable by the Participant in the manner provided in the UMS ESOS 2026 (unless otherwise decided by the Committee at its absolute discretion), and upon the expiry of such period, the Option shall immediately lapse and become null and void.

¹ For the purposes of this sub-paragraph (a)(iii), a Participant shall be deemed to have ceased to be so employed or to be a director, as the case may be, as of the date on which the notice of termination of employment or directorship, as the case may be, is tendered by or given to him, unless such notice shall be withdrawn prior to the effective date on which termination takes effect, by him with the consent of the relevant company by whom he is employed (in the case where the notice is tendered by the Group Employee) or by the relevant company by whom he is employed (in the case where the notice is given to him).

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- (c) Subject to the UMS ESOS 2026,
- (i) in the event of:
- (A) a take-over offer being made for the Shares;
 - (B) a compromise or arrangement proposed for the purposes of, or in connection with, a scheme for the reconstruction of the Company or its amalgamation with another company or companies being sanctioned by the court under any applicable laws; or
 - (C) a change of control of the Company,
- a Participant (including a Participant holding Options which are then not exercisable under the UMS ESOS 2026) may be entitled to exercise any outstanding Option within the applicable period prescribed under the UMS ESOS 2026, failing which such Option shall lapse; and
- (ii) in the event of a proposed voluntary winding-up of the Company (other than as provided in sub-paragraph (a)(iv) above), a Participant (including a Participant holding Options which are then not exercisable under the UMS ESOS 2026) may be entitled to exercise all or any of his outstanding Options within the period prescribed under the UMS ESOS 2026.

Where compensation arrangements are made in connection with a take-over, scheme or voluntary winding-up, a Participant may, at the discretion of the Committee, not be permitted to exercise his outstanding Options.

3.2.9 Exercise of Options

Subject to the Listing Manual and applicable laws, the Company will have the flexibility to deliver Shares to Participants upon the exercise of their Options by way of:

- (a) an allotment and issue of new Shares; and/or
- (b) a transfer of existing Shares (including, to the extent permitted by law, any Shares acquired by the Company and held in treasury pursuant to a share purchase mandate).

In determining whether to allot and issue new Shares or deliver existing Shares to Participants upon the exercise of their Options, the Company will take into account factors such as (but not limited to) (i) the prevailing Market Price of the Shares, (ii) the prevailing Market Price of the Shares relative to the financial performance of the Company, (iii) the cash position of the Company, (iv) the projected cash needs of the Company, (v) the dilution impact (if any), (vi) the cost to the Company of either issuing new Shares or purchasing existing Shares, and (vii) the liquidity of the Shares based on the average daily trading volume of the Shares, and in particular whether the repurchase by the Company of existing Shares to deliver to Participants upon exercise of their Options would materially impact the market price of the Shares.

The financial effects of the foregoing methods are discussed in Section 6 below.

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3.2.10 Rights of Shares Arising on Exercise of Options

New Shares allotted and issued, and existing Shares held by the Company as treasury shares or procured by the Company for transfer, upon the exercise of Options shall:

- (a) be subject to the provisions of the Companies Act and the Constitution of the Company; and
- (b) rank *pari passu* in all respects with the then existing Shares in issue, including voting rights, rights to dividends or other distributions, transfer rights and other rights, including those arising on a liquidation of the Company, except for any dividends, rights, allotments or other distributions, the record date for which falls before the relevant exercise date.

3.2.11 Adjustment Events

- (a) If a variation in the issued ordinary share capital of the Company (whether by way of a bonus or rights issue, capital reduction, subdivision or consolidation of shares, distribution, or otherwise) shall take place, then:

- (i) the Exercise Price, the class and/or number of Shares comprised in an Option to the extent unexercised; and/or
- (ii) the class and/or number of Shares over which Options may be granted under the UMS ESOS 2026,

shall be adjusted in such manner as the Committee may determine to be appropriate, provided that any such adjustment shall, unless otherwise determined by the Committee, give a Participant the same proportion of the equity capital as that to which he was previously entitled, and no adjustment shall be made if, as a result, the Participant receives a benefit that a Shareholder does not receive.

- (b) Subject to Section 3.2.11(a) above, the following events will not normally be regarded as a circumstance requiring an adjustment:

- (i) the issue of securities as consideration for an acquisition or a private placement of securities;
- (ii) the cancellation of issued Shares purchased or acquired by the Company by way of a market purchase of such Shares undertaken by the Company on the SGX-ST during the period when a share purchase mandate granted by Shareholders (including any renewal of such mandate) is in force;
- (iii) the issue of Shares or other securities convertible into or with rights to acquire or subscribe for Shares, pursuant to any share option scheme or share plan approved by Shareholders in general meeting, including the UMS ESOS 2026; or
- (iv) any issue of Shares arising from the exercise of any warrants or the conversion of any convertible securities issued by the Company.

Any adjustment (except in relation to a bonus issue) must be confirmed in writing by the Auditors of the Company (acting only as experts and not as arbitrators) to be in their opinion, fair and reasonable.

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3.2.12 Modifications to the UMS ESOS 2026

The UMS ESOS 2026 may be modified and/or altered from time to time by resolution of the Committee, except that:

- (a) no modification or alteration shall adversely affect the rights attaching to any Option granted prior to such modification or alteration except with the written consent of such number of Participants who, if they exercise their Options in full, would thereby become entitled to not less than three-quarters (3/4) in number of all the Shares which would fall to be allotted or transferred upon exercise in full of all outstanding Options under the UMS ESOS 2026;
- (b) no alteration shall be made to the rules of the UMS ESOS 2026 which relate to matters contained in Rules 844 to 849, Rules 853 and 854 of the Listing Manual to the advantage of Participants, except with the prior approval of the Shareholders in general meeting; and
- (c) no modification or alteration shall be made without the prior approval of the SGX-ST and such other regulatory authorities as may be necessary.

For the purposes of sub-paragraph (a) above, the opinion of the Committee as to whether any modification or alteration would adversely affect the rights attached to any Option or which would be to the advantage of Participants (as the case may be) shall be final, binding and conclusive.

For the avoidance of doubt, nothing in this Section 3.2.12 shall affect the right of the Committee under any other provision of the UMS ESOS 2026 to amend or adjust any Option, subject always to compliance with the Listing Manual and such other applicable laws and regulations.

Notwithstanding anything to the contrary contained in this Section 3.2.12, the Committee may at any time by resolution (and without any other formality, save for the prior approval of the SGX-ST) amend or alter the UMS ESOS 2026 in any way to the extent necessary or desirable, in the opinion of the Committee, to cause the UMS ESOS 2026 to comply with, or take into account, any statutory provision (or any amendment or modification thereto, including amendment of or modification to the Companies Act) or the provision or the regulations of any regulatory or other relevant authority or body (including the SGX-ST).

Written notice of any modification or alteration made in accordance with this Section 3.2.12 shall be given to all Participants.

3.2.13 Duration of the UMS ESOS 2026

The UMS ESOS 2026 shall continue to be in force at the discretion of the Committee, subject to a maximum period of ten (10) years commencing on the date on which the UMS ESOS 2026 is adopted by the Company in general meeting, provided that the UMS ESOS 2026 may continue beyond such period with the approval of the Shareholders by ordinary resolution in general meeting and of any relevant authorities which may then be required.

The UMS ESOS 2026 may be terminated at any time by the Committee at its discretion, or by resolution of the Shareholders in general meeting, subject to all relevant approvals which may be required, and if the UMS ESOS 2026 is so terminated, no further Options shall be offered by the Company under the UMS ESOS 2026.

The termination, discontinuance or expiry of the UMS ESOS 2026 shall not affect Options which have been granted prior to such termination, discontinuance or expiry, whether such Options have been exercised (whether fully or partially) or not.

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3.2.14 Administration of the UMS ESOS 2026

The Remuneration Committee will be designated as the Committee responsible for the administration of the UMS ESOS 2026, with such powers and duties as may be conferred upon it by the Board.

As at the Latest Practicable Date, the Remuneration Committee comprises Ms Xie Xingbei, Pearlyn (Chairman), Mr Chua Siong Kiat and Datin Poon Lee Fah, all of whom are Independent Directors of the Company.

In compliance with the requirements of the Listing Manual, a Participant of the UMS ESOS 2026 who is a member of the Remuneration Committee shall not be involved in the deliberations or decisions in respect of Options to be granted to or held by that member.

3.2.15 Abstention from Voting

Shareholders who are eligible to participate in the UMS ESOS 2026 must abstain from voting on any resolution relating to the UMS ESOS 2026, including, where applicable, any resolution relating to the implementation of the UMS ESOS 2026, the discount quantum, and the participation by, and grants to, controlling shareholders and their associates.

Such Shareholders should not accept appointments as proxy to vote on such resolutions unless specific instructions have been given in the proxy form on how the vote is to be cast.

4. **THE PROPOSED GRANT OF OPTIONS AT A DISCOUNT UNDER THE UMS ESOS 2026**

In accordance with Rule 845(5) of the Listing Manual and the rules of the UMS ESOS 2026, the grant of Options at a discount to the Market Price (not exceeding twenty per cent. (20%) of the Market Price) is subject to the approval of Shareholders at a general meeting in a separate resolution. For the avoidance of doubt, such approval is required to be obtained only once and, once obtained, shall, unless revoked, authorise the grant of Options at such discount for the duration of the UMS ESOS 2026.

Under the UMS ESOS 2026, the Exercise Price of Options shall be determined by the Committee in its absolute discretion. The Committee may grant Options with an Exercise Price set at a discount to the Market Price on a case-by-case basis. In determining whether to grant Options at a discount and the quantum of such discount, the Committee may take into account factors including, but not limited to:

- (a) the performance of the Company and/or the Group;
- (b) the years of service and individual performance (including, where applicable, the meeting of performance targets) of the eligible Participant;
- (c) the contribution of the eligible Participant to the success of the Company and/or the Group;
and
- (d) the prevailing market conditions.

The ability to grant Options at a discount to the Market Price provides the Company with flexibility in structuring equity-based incentives under the UMS ESOS 2026 and may enhance the attractiveness of the UMS ESOS 2026 as part of the Group's overall compensation and retention strategy. Such flexibility may be useful in circumstances where it is appropriate to recognise the performance and contributions of Participants, to motivate them to continue to perform well, and to maintain the competitiveness of the Group's overall compensation and retention strategy. In appropriate cases, discounted Options may also be granted as part of a Participant's overall remuneration package in lieu of, or as a supplement to, cash bonuses or salary increments.

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The Company may, where appropriate, grant Options at a discount in circumstances including, but not limited to:

- (a) where the Market Price of the Shares at the time of grant is affected by market volatility, speculative activity or other external factors, and may therefore not be a fair reflection of the underlying financial performance of the Company and/or the Group; and/or
- (b) where additional incentives are required to motivate Participants to achieve specific performance targets or strategic objectives of the Group.

In addition, as Options granted at a discount are subject to a longer minimum exercise period than those granted at the Market Price, Participants are encouraged to adopt a longer-term view of the Company, thereby promoting staff retention and reinforcing their commitment to the Group.

The Company is of the view that a maximum discount of up to twenty per cent. (20%) of the Market Price is sufficient to provide such flexibility under the UMS ESOS 2026, while minimising the potential dilutive effect on Shareholders arising from the grant of Options at a discount.

5. THE PROPOSED ADOPTION OF THE UMS PSP 2026

5.1 Background

The Company also proposes to adopt a new performance share plan, to be known as the “UMS Performance Share Plan 2026” (i.e. the UMS PSP 2026).

Under the Listing Manual, the proposed adoption of the UMS PSP 2026 is subject to Shareholders’ approval. Accordingly, an ordinary resolution in relation to the proposed adoption of the UMS PSP 2026 will be tabled for Shareholders’ approval at the forthcoming EGM. If approved and adopted by Shareholders at the EGM, the UMS PSP 2026 will take effect from the date of its adoption.

5.2 Summary of Rules of the UMS PSP 2026

The following is a summary of the principal rules of the UMS PSP 2026. The rules of the UMS PSP 2026 are set out in full in **Appendix B** to this Circular.

5.2.1 Eligibility

Group Employees (including Group Executive Directors) who, as at the Date of Grant, have attained the age of twenty-one (21) years and hold such rank as may from time to time be designated by the Committee shall, at the absolute discretion of the Committee, be eligible to participate in the UMS PSP 2026, provided that they are not undischarged bankrupts and have not entered into a composition with their creditors.

For the avoidance of doubt, the following persons will not be eligible to participate in the UMS PSP 2026:

- (a) Group Non-Executive Directors (including Independent Directors);
- (b) controlling shareholders of the Company and their associates;
- (c) directors and employees of the Company’s associated companies (if any); and
- (d) directors and employees of the Company’s parent company (if any) and its subsidiaries.

For the purposes of determining eligibility to participate in the UMS PSP 2026, the secondment of an employee of the Company to another company within the Group shall not be regarded as a break in his employment or, by reason only of such secondment, as having ceased to be an employee of the Company.

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There shall be no restriction on the eligibility of any Participant to participate in any other share-based incentive schemes or share plans implemented, or to be implemented, by the Company or any other company within the Group.

5.2.2 Participants

The selection of Participants to whom Awards may be granted, the number of Shares which are the subject of each Award and the terms and conditions of each grant (including, where applicable, the Performance Condition) shall be determined at the absolute discretion of the Committee, which may take into account such criteria as it considers appropriate, including the financial performance of the Group, the rank, job performance, years of service, performance history, potential for future development and contribution of the relevant Participant to the success and development of the Group and, where applicable, the extent of effort and difficulty involved in achieving the Performance Condition within the Performance Period.

5.2.3 Limitation on the Size of the UMS PSP 2026

The aggregate number of Shares which may be issued and issuable or transferred and to be transferred pursuant to Awards granted under the UMS PSP 2026, when added to:

- (a) the total number of new Shares allotted and issued and/or to be allotted and issued and the existing Shares (including treasury shares) delivered and/or to be delivered, pursuant to Awards already granted under the UMS PSP 2026; and
- (b) the total number of new Shares which may be delivered pursuant to options and/or awards granted under any other share-based incentive schemes adopted by the Company after the date of the adoption of the UMS PSP 2026 (including the UMS ESOS 2026) and for the time being in force (if any),

shall not exceed five per cent. (5%) of the total number of issued Shares of the Company (excluding treasury shares and subsidiary holdings, if any) on the day preceding the Date of Grant of an Award.

5.2.4 Grant of Awards

There are no fixed periods for the grant of Awards. Awards may be granted at any time during the period when the UMS PSP 2026 is in force, at the absolute discretion of the Committee, to such eligible Participants as it may determine.

The Committee shall, in its absolute discretion, decide, in relation to each Award to be granted to a Participant:

- (a) the Award Date;
- (b) the number of Shares which are the subject of the Award;
- (c) the Performance Condition;
- (d) the Performance Period;
- (e) Release Schedule;
- (f) the Vesting Date; and
- (g) any other condition which the Committee may determine in relation to that Award.

An Award Letter confirming the Award and specifying, among others, the details of the Award set out above, will be sent to each Participant as soon as reasonably practicable after the grant of an Award.

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5.2.5 Nature of Awards

Awards represent the right of a Participant to receive fully paid Shares free of charge, provided that the prescribed Performance Condition(s) and/or any condition applicable to the relevant Award are met and upon the expiry of the prescribed Performance Period.

An Award or Released Award shall be personal to the Participant to whom it is granted and, prior to the allotment and/or transfer to the Participant of the Shares to which the Released Award relates, shall not be transferred (other than to the Participant's personal representative on the death of that Participant), charged, assigned, pledged or otherwise disposed of, in whole or in part, except with the prior approval of the Committee.

5.2.6 Events prior to Vesting

- (a) An Award shall, to the extent not yet Released, immediately lapse without any claim whatsoever against the Company:
- (i) in the event of misconduct on the part of the Participant as determined by the Committee in its discretion;
 - (ii) in the event a Participant commits any breach of any of the terms of his Award;
 - (iii) upon the Participant ceasing to be in the employment of the Group, or, in the case of a Participant who is a Group Executive Director, ceasing to be a Group Executive Director, as the case may be, for any reason whatsoever (other than as specified in sub-paragraph (b)(ii) below);² or
 - (iv) in the event that an order being made or a resolution passed for the winding-up of the Company on the basis of, or by reason of, its insolvency.
- (b) In any of the following events, namely:
- (i) the Participant is adjudicated a bankrupt or enters into an arrangement or composition with his creditors or any event occurs which results in him being deprived of the legal or beneficial ownership of any Awards held by him;
 - (ii) where the Participant ceases to be in the employment of the Group by reason of his:
 - (A) ill health, injury or disability (in each case, evidenced to the satisfaction of the Committee);
 - (B) redundancy;
 - (C) retirement at or after the legal retirement age;
 - (D) retirement before the legal retirement age with the consent of the Committee;
 - (E) (where applicable) the company by which he is employed or to which he is seconded, as the case may be, ceasing to be a company within the Group, or the undertaking or part of the undertaking of such company being transferred otherwise than to another company within the Group, as the case may be; or
 - (F) any other event approved by the Committee;

² For the purposes of this sub-paragraph (a)(iii), a Participant shall be deemed to have ceased to be so employed or to be a director, as the case may be, as of the date on which the notice of termination of employment or directorship, as the case may be, is tendered by or given to him, unless such notice shall be withdrawn prior to the effective date on which termination takes effect, by him with the consent of the relevant company by whom he is employed (in the case where the notice is tendered by the Group Employee) or by the relevant company by whom he is employed (in the case where the notice is given to him).

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- (iii) the death of a Participant; or
- (iv) any other event approved by the Committee,

the Committee may, in its absolute discretion determine whether an Award then held by such Participant, to the extent not yet Released, shall lapse or that all or any part of such Award shall be preserved. If the Committee determines that an Award shall lapse, then such Award shall lapse without any claim whatsoever against the Company. If the Committee determines that all or any part of an Award shall be preserved, the Committee shall decide as soon as reasonably practicable following such event either to Vest some or all of the Shares which are the subject of the Award or to preserve all or part of any Award until the end of the Performance Period and subject to the provisions of the UMS PSP 2026. In exercising its discretion, the Committee will have regard to all circumstances on a case-by-case basis, including (but not limited to) the contributions made by that Participant, and the extent to which the Performance Condition has been satisfied.

- (c) If, before the Vesting Date, any of the following occurs:
 - (i) a take-over offer for the Shares becomes or is declared unconditional;
 - (ii) a compromise or arrangement proposed for the purposes of, or in connection with, a scheme for the reconstruction of the Company or its amalgamation with another company or companies being approved by Shareholders and/or sanctioned by the court under the Companies Act; or
 - (iii) an order being made or a resolution passed for the winding-up of the Company (other than as provided in sub-paragraph (a)(iv) above or for amalgamation or reconstruction),

the Committee will consider, at its discretion, whether or not to Release any Award, and will take into account all circumstances on a case-by-case basis, including (but not limited to) the contributions made by that Participant. If the Committee decides to Release any Award, then in determining the number of Shares to be Vested in respect of such Award, the Committee will have regard to the proportion of the Performance Period which has elapsed and the extent to which the Performance Condition has been satisfied. Where Awards are Released, the Committee will, as soon as practicable after the Awards have been Released, procure the allotment or transfer to each Participant of the number of Shares so determined in accordance with rules of the UMS PSP 2026.

5.2.7 Vesting and Release of Awards

Subject to the Listing Manual and applicable laws, the Company will have the flexibility to deliver Shares to Participants upon the vesting of their Awards by way of:

- (a) an allotment and issue of new Shares; and/or
- (b) a transfer of existing Shares (including, to the extent permitted by law, any Shares acquired by the Company and held in treasury pursuant to a share purchase mandate).

In determining whether to allot and issue new Shares or deliver existing Shares to Participants upon the vesting of their Awards, the Company will take into account factors such as the prevailing Market Price of the Shares and the cost to the Company of either issuing new Shares or acquiring existing Shares.

The financial effects of the foregoing methods are discussed in Section 6 below.

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5.2.8 Rights of Shares Arising from the Release of Awards

New Shares allotted and issued, and existing Shares held by the Company as treasury shares or procured by the Company for transfer, upon the Release of an Award, shall:

- (a) be subject to the provisions of the Companies Act and the Constitution of the Company; and
- (b) rank *pari passu* in all respects with the then existing Shares in issue, including voting rights, rights to dividends or other distributions, transfer rights and other rights, including those arising on a liquidation of the Company, except for any dividends, rights, allotments or other distributions, the record date for which falls before the date of issue of the new Shares or the date of transfer of the existing Shares pursuant to the Vesting of the Award.

The Committee may, at the time of grant of an Award, determine and notify the relevant Participant of a retention period applicable to the Shares comprised in a Released Award, during which such Shares may not be transferred, charged, assigned, pledged or otherwise disposed of, in whole or in part, except to the extent set out in the relevant Award Letter or with the prior approval of the Committee.

5.2.9 Adjustment Events

- (a) If a variation in the issued ordinary share capital of the Company (whether by way of a bonus or rights issue, capital reduction, subdivision or consolidation of shares, distribution, or otherwise) shall take place, then:
 - (i) the class and/or number of Shares which are the subject of an Award to the extent not yet Vested; and/or
 - (ii) the class and/or number of Shares over which future Awards may be granted under the UMS PSP 2026,

shall be adjusted in such manner as the Committee may determine to be appropriate, provided that any such adjustment shall, unless otherwise determined by the Committee, give a Participant the same proportion of the equity capital as that to which he was previously entitled, and no adjustment shall be made if, as a result, the Participant receives a benefit that a Shareholder does not receive.

- (b) Subject to Section 5.2.9(a) above, the following events will not normally be regarded as a circumstance requiring an adjustment:
 - (i) the issue of securities as consideration for an acquisition or a private placement of securities;
 - (ii) the cancellation of issued Shares purchased or acquired by the Company by way of a market purchase of such Shares undertaken by the Company on the SGX-ST during the period when a share purchase mandate granted by Shareholders (including any renewal of such mandate) is in force;
 - (iii) the issue of Shares or other securities convertible into or with rights to acquire or subscribe for Shares, pursuant to any share option scheme or share plan approved by Shareholders in general meeting, including the UMS PSP 2026; or
 - (iv) any issue of Shares arising from the exercise of any warrants or the conversion of any convertible securities issued by the Company.

Any adjustment (except in relation to a bonus issue) must be confirmed in writing by the Auditors of the Company (acting only as experts and not as arbitrators) to be in their opinion, fair and reasonable.

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5.2.10 Modifications to the UMS PSP 2026

The UMS PSP 2026 may be modified and/or altered from time to time by resolution of the Committee, except that:

- (a) no modification or alteration shall adversely affect the rights attaching to any Award granted prior to such modification or alteration except with the written consent of such number of Participants who, if their Awards were Released to them upon the Performance Condition relating to their Awards being satisfied in full, would thereby become entitled to not less than three-quarters (3/4) in number of all the Shares which would fall to be Vested upon release in full of all outstanding Awards under the UMS PSP 2026;
- (b) no alteration shall be made to the rules of each of the UMS PSP 2026 which relate to matters contained in Rules 844 to 849, Rules 853 and 854 of the Listing Manual to the advantage of Participants, except with the prior approval of the Shareholders in general meeting; and
- (c) no modification or alteration shall be made without the prior approval of the SGX-ST and such other regulatory authorities as may be necessary.

For the purposes of sub-paragraph (a) above, the opinion of the Committee as to whether any modification or alteration would adversely affect the rights attached to any Award or which would be to the advantage of Participants (as the case may be) shall be final, binding and conclusive.

For the avoidance of doubt, nothing in this Section 5.2.10 shall affect the right of the Committee under any other provision of the UMS PSP 2026 to amend or adjust any Award, subject always to compliance with the Listing Manual and such other applicable laws and regulations.

Notwithstanding anything to the contrary contained in this Section 5.2.10, the Committee may at any time by resolution (and without other formality, save for the prior approval of the SGX-ST) amend or alter the UMS PSP 2026 in any way to the extent necessary or desirable, in the opinion of the Committee, to cause the UMS PSP 2026 to comply with, or take into account, any statutory provision (or any amendment or modification thereto, including amendment of or modification to the Companies Act) or the provision or the regulations of any regulatory or other relevant authority or body (including the SGX-ST).

Written notice of any modification or alteration made in accordance with this Section 5.2.10 shall be given to all Participants.

5.2.11 Duration of the UMS PSP 2026

The UMS PSP 2026 shall continue to be in force at the discretion of the Committee, subject to a maximum period of ten (10) years commencing on the date on which the UMS PSP 2026 is adopted by the Company in general meeting, provided that the UMS PSP 2026 may continue beyond such period with the approval of the Shareholders by ordinary resolution in general meeting and of any relevant authorities which may then be required.

The UMS PSP 2026 may be terminated at any time by the Committee at its discretion, or by resolution of the Shareholders in general meeting, subject to all relevant approvals which may be required, and if the UMS PSP 2026 is so terminated, no further Awards shall be granted by the Company under the UMS PSP 2026.

The termination, discontinuance or expiry of the UMS PSP 2026 shall not affect Awards which have been granted prior to such termination, discontinuance or expiry, whether such Awards have been Released (whether fully or partially) or not.

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5.2.12 Administration of the UMS PSP 2026

The Remuneration Committee will be designated as the Committee responsible for the administration of the UMS PSP 2026, with such powers and duties as may be conferred upon it by the Board.

As at the Latest Practicable Date, the Remuneration Committee comprises Ms Xie Xingbei, Pearlyn (Chairman), Mr Chua Siong Kiat and Datin Poon Lee Fah, all of whom are Independent Directors of the Company.

In compliance with the requirements of the Listing Manual, a Participant of the UMS PSP 2026 who is a member of the Remuneration Committee shall not be involved in the deliberations or decisions in respect of Awards to be granted to or held by that member.

5.2.13 Abstention from Voting

Shareholders who are eligible to participate in the UMS PSP 2026 must abstain from voting on any resolution relating to the UMS PSP 2026, including, where applicable, any resolution relating to the implementation of the UMS PSP 2026, the discount quantum, and the participation by, and grants to, controlling shareholders and their associates.

Such Shareholders should not accept appointments as proxy to vote on such resolutions unless specific instructions have been given in the proxy form on how the vote is to be cast.

6. FINANCIAL EFFECTS

The financial effects of the Company granting Options under the UMS ESOS 2026 and Awards under the UMS PSP 2026 are as follows:

6.1 Share Capital

The UMS ESOS 2026 and the UMS PSP 2026 will result in an increase in the Company's issued share capital only if new Shares are issued to Participants upon the exercise of Options or pursuant to the vesting of Awards, as the case may be. This will in turn depend, *inter alia*, in the case of Options, on the number of Shares comprised in the Options, the number of Options exercised and the Exercise Price of the Options, and, in the case of Awards, on the number of Awards granted and the prevailing market price of the Shares on the SGX-ST. However, if existing Shares are purchased or treasury shares are transferred for delivery to Participants in lieu of issuing new Shares, the Schemes will have no impact on the Company's issued share capital.

6.2 NTA

As described in Section 6.3 below on EPS, the UMS ESOS 2026 and the UMS PSP 2026 are likely to result in a charge to the Company's income statement upon the exercise of Options and/or over the period from the Date of Grant to the Vesting Date of Awards (as the case may be). The amount of the charge will be computed in accordance with Singapore Financial Reporting Standard (International) 2 – Share-based Payment (“**SFRS(I) 2**”).

When new Shares are issued under the UMS PSP 2026, there would be no effect on the NTA due to the offsetting effects of the expenses recognised under SFRS(I) 2 and the corresponding increase in share capital. However, if instead of issuing new Shares to Participants, existing Shares are purchased for delivery to Participants, the NTA would be impacted by the cost of the Shares purchased.

It should be noted that the delivery of Shares to Participants under the UMS PSP 2026 will generally be contingent upon the eligible Participants meeting prescribed performance targets and conditions.

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The issue of new Shares upon the exercise of Options under the UMS ESOS 2026 will increase the Company's consolidated NTA by the aggregate Exercise Price of the new Shares issued. On a per Share basis, the effect on the Company's NTA will be accretive if the Exercise Price is above the Company's consolidated NTA per Share, but dilutive otherwise.

6.3 EPS

The issuance of new Shares under the UMS PSP 2026 and/or upon the exercise of Options granted under the UMS ESOS 2026 will have a dilutive impact on the consolidated EPS of the Company.

In addition, the UMS PSP 2026 is likely to result in a charge to earnings over the period from the Date of Grant to the Vesting Date of the Awards, computed in accordance with SFRS(I) 2.

Nonetheless, it should be noted that the delivery of Shares to Participants under the UMS PSP 2026 will generally be contingent upon the Participants meeting prescribed performance targets and conditions.

6.4 Dilutive Effect

The UMS ESOS 2026 and the UMS PSP 2026 are subject to an overall limit. The aggregate number of Shares issued and issuable and/or transferred and to be transferred pursuant to the UMS ESOS 2026 and the UMS PSP 2026, when aggregated with the total number of Shares issued and issuable and/or transferred and to be transferred in respect of any other share-based incentive schemes of the Company, will not exceed five per cent. (5%) of the total number of issued Shares of the Company (excluding treasury shares and subsidiary holdings, if any).

Accordingly, any potential dilution to the Company's issued share capital arising from the UMS ESOS 2026 and the UMS PSP 2026 will be subject to, and capped by, the aforesaid overall limit.

For the avoidance of doubt, the overall limit is shared between the UMS ESOS 2026 and the UMS PSP 2026 and is not cumulative.

6.5 Potential Cost of Options and Awards

The grant of any Options and Awards under the UMS ESOS 2026 and the UMS PSP 2026 respectively are considered share-based payments which fall within the scope of SFRS(I) 2 – Share-based Payment.

Under SFRS(I) 2, the recognition of an expense in respect of Options granted under the UMS ESOS 2026 (including such Options granted at a discount) is required, as described in the following paragraphs:

- (a) The expense will be based on the fair value of the Options at each date of grant of the Options and will be recognised over the vesting period. This fair value is normally estimated by applying the option pricing model at the date of grant of the Options, taking into account the terms and conditions of the grant of the Options, and recognised as a charge to the Company's consolidated profit and loss statement ("P&L") over the vesting period.
- (b) Before the end of the vesting period and at the end of each accounting year, the estimate of the number of Options that are expected to vest in each Participant by the vesting date is revised, and the impact of the revised estimate is recognised in the consolidated P&L. After the vesting date, no adjustment of the charge to the consolidated P&L is made.

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With respect to the Awards, as Participants will receive Shares in settlement of the Awards, the Awards would be accounted for as equity-settled share-based transactions, as described in the following paragraphs:

- (i) The fair value of employee services received in exchange for the grant of the Awards would be recognised as a charge to the income statement over the period between the grant date and the vesting date of an Award. The amount recognised as an expense is adjusted to reflect the number of Awards for which the service and non-market performance conditions are expected to be met, such that the amount ultimately recognised as an expense is based on the number of Awards that meet the service and non-market performance conditions at the vesting date of such Award. Before the end of the vesting period, at each accounting year end, the estimate of the number of Awards that are expected to vest by the vesting date is revised, and the impact of the revised estimate is recognised in the income statement with a corresponding adjustment to the reserve account. After the vesting date, no adjustment to the amount charged to the income statement is made.
- (ii) The amount charged to the income statement also depends on whether the performance target attached to an Award is measured by reference to the market price of the Shares. This is known as a market condition. If the performance target is a market condition, the probability of the performance target being met is taken into account in estimating the fair value of the Award granted at the grant date, and no adjustments to the amounts charged to the income statement are made whether or not the market condition is met. However, if the performance target is not a market condition, the fair value per share of the Awards granted at the grant date is used to compute the amount to be charged to the income statement at each accounting date, based on an assessment at that date of whether the non-market conditions would be met to enable the Awards to vest. Thus, where the vesting conditions do not include a market condition, there would be no cumulative charge to the income statement if the awards do not ultimately vest.

7. DISCLOSURE IN ANNUAL REPORT

In accordance with the Listing Manual, the following disclosures (as applicable or as may be prescribed by the SGX-ST) will be made by the Company in its annual reports for so long as the UMS ESOS 2026 and/or the UMS PSP 2026 continue in operation:

- (a) the names of the members of the Committee administering the UMS ESOS 2026 and/or the UMS PSP 2026;
- (b) in respect of the following Participants:
 - (i) the Directors;
 - (ii) where applicable, Participants who are controlling shareholders and their associates; and
 - (iii) Participants (other than those in (i) and (ii) above) who receive five per cent. (5%) or more of the total number of Options available under the UMS ESOS 2026 or five per cent. (5%) or more of the total number of Awards available under the UMS PSP 2026,

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the following information:

- (A) the name of the Participant;
- (B) the following particulars relating to Options granted under the UMS ESOS 2026 or Awards granted under the UMS PSP 2026 (as the case may be):
 - (1) the number of Options or Awards granted to such Participant during the financial year under review (including terms);
 - (2) the aggregate number of Options or Shares comprised in Awards granted to such Participant since commencement of the relevant scheme up to the end of the financial year under review;
 - (3) (for the UMS ESOS 2026) the aggregate number of Options exercised by such Participant since commencement of the UMS ESOS 2026 up to the end of the financial year under review;
 - (4) (for the UMS ESOS 2026) the aggregate number of Options outstanding to such Participant as at the end of the financial year under review;
 - (5) (for the UMS PSP 2026) the aggregate number of Shares comprised in Awards which have been issued and/or transferred to such Participant pursuant to the vesting of Awards under the UMS PSP 2026 since the commencement of the UMS PSP 2026 up to the end of the financial year under review; and
 - (6) (for the UMS PSP 2026) the aggregate number of Shares comprised in Awards which have not been vested as at the end of the financial year under review;
- (c) where applicable,
 - (i) the names of and number and terms of Options granted to each director or employee of the parent company and its subsidiaries who receives five per cent. (5%) or more of the total number of Options available to all directors and employees of the parent company and its subsidiaries under the UMS ESOS 2026, during the financial year under review; and
 - (ii) the aggregate number of Options granted to the directors and employees of the parent company and its subsidiaries for the financial year under review, and since the commencement of the UMS ESOS 2026 to the end of the financial year under review;
- (d) where applicable, the number and proportion of Options granted at a discount during the financial year under review in respect of every ten per cent. (10%) range, up to the maximum quantum of discount granted; and
- (e) such other information as may be required by the Listing Manual or the Companies Act.

If any of the disclosures above is not applicable, an appropriate negative statement will be included in the annual report.

LETTER TO SHAREHOLDERS

8. DIRECTORS' AND SUBSTANTIAL SHAREHOLDERS' INTERESTS

8.1 Directors' and Substantial Shareholders' Interests in Shares

As at the Latest Practicable Date, the interests of Directors and Substantial Shareholders in the Shares as recorded in the Register of Directors' Shareholdings and Register of Substantial Shareholders, respectively, are as follows:

	Direct Interest		Deemed Interest		Total Interest	
	Number of Shares	% ⁽¹⁾	Number of Shares	% ⁽¹⁾	Number of Shares	% ⁽¹⁾
Directors						
Datuk Phang Ah Tong	–	–	–	–	–	–
Luong Andy ⁽²⁾	–	–	124,703,857	14.041	124,703,857	14.041
Loh Meng Chong Stanley	1,187,500	0.134	–	–	1,187,500	0.134
Chua Siong Kiat	–	–	–	–	–	–
Datin Poon Lee Fah	–	–	–	–	–	–
Xie Xingbei, Pearlyn	–	–	–	–	–	–
Substantial Shareholders (other than Directors)						
Catcher Technology Co. Ltd.	–	–	45,437,500	5.116	45,437,500	5.116
Amova Asset Management Asia Limited	–	–	47,507,568	5.349	47,507,568	5.349

Notes:

- (1) The percentage shareholding is calculated based on the total number of 888,167,856 issued Shares (excluding treasury shares and subsidiary holdings) as at the Latest Practicable Date and is rounded to the nearest three (3) decimal places. The Company does not have any treasury shares or subsidiary holdings as at the Latest Practicable Date.
- (2) Pursuant to Section 4 of the SFA, Mr Luong Andy is deemed to have an interested in:
 - (a) 21,911,422 Shares registered in the name of UBS AG Singapore;
 - (b) 58,162,535 Shares registered in the name of 71 Trust LLC (held through UBS AG Singapore);
 - (c) 19,004,900 Shares registered in the name of SY Private Trust LLC (held through UBS AG Singapore);
 - (d) 13,125,000 Shares registered in the name of CGS International Securities Singapore Pte Ltd; and
 - (e) 12,500,000 Shares registered in the name of CGS International Nominees Malaysia (Asing) Sdn Bhd.

8.2 Directors' and Substantial Shareholders' Interests in the Proposals

Mr Loh Meng Chong, Stanley, being an Executive Director and also a Shareholder of the Company as at the Latest Practicable Date, is eligible to participate in, and is therefore interested in, the UMS ESOS 2026 and the UMS PSP 2026. Accordingly, he has refrained from making any recommendation to Shareholders in respect of Ordinary Resolutions 1, 2 and 3 relating to the proposed adoption of the UMS ESOS 2026, the proposed grant of Options at a discount under the UMS ESOS 2026, and the proposed adoption of the UMS PSP 2026, respectively, and will abstain from voting on such resolutions in respect of his shareholding interest in the Company as disclosed in Section 8.1 of this Circular.

Save as disclosed above, as at the Latest Practicable Date, none of the Directors or Substantial Shareholders has any interest, direct or indirect, in the Proposals, other than through their respective shareholdings in the Company (if any) as disclosed in Section 8.1 of this Circular.

LETTER TO SHAREHOLDERS

Ms Xie Xingbei, Pearlyn, being an Independent Director of the Company as at the Latest Practicable Date, is a partner of Shook Lin & Bok LLP, the law firm appointed as the legal adviser to the Company as to Singapore law in relation to the Proposals. However, she is not eligible to participate in either the UMS ESOS 2026 or UMS PSP 2026. Notwithstanding the foregoing, she has refrained from making any recommendation to Shareholders in respect of Ordinary Resolutions 1, 2 and 3 relating to the proposed adoption of the UMS ESOS 2026, the proposed grant of Options at a discount under the UMS ESOS 2026, and the proposed adoption of the UMS PSP 2026, respectively.

9. ABSTENTION FROM VOTING

Rule 859 of the Listing Manual provides that shareholders who are eligible to participate in the scheme must abstain from voting on any resolution relating to the scheme (other than a resolution relating to the participation of, or grant of options to, directors and employees of the issuer's parent company and its subsidiaries).

Accordingly, save as otherwise disclosed in this Circular, all Group Employees (including Group Executive Directors) who are eligible to participate in the UMS ESOS 2026 and the UMS PSP 2026 and who are also Shareholders must abstain from voting at the EGM on Ordinary Resolutions 1, 2 and 3 relating to the proposed adoption of the UMS ESOS 2026, the proposed grant of Options at a discount under the UMS ESOS 2026, and the proposed adoption of the UMS PSP 2026, respectively. Such persons should not accept appointments as proxy to vote on the aforesaid resolutions at the EGM unless specific instructions have been given in the proxy form on how the vote is to be cast.

Mr Loh Meng Chong, Stanley, being an Executive Director of the Company, holds 1,187,500 Shares, representing approximately 0.134% of the issued share capital of the Company as at the Latest Practicable Date, and is eligible to participate in the UMS ESOS 2026 and the UMS PSP 2026. Accordingly, he will abstain from voting at the EGM on Ordinary Resolutions 1, 2 and 3, and will not accept appointments as proxy to vote on the aforesaid resolutions unless specific instructions have been given in the proxy form on how the vote is to be cast.

For the avoidance of doubt, as at the Latest Practicable Date, Mr Luong Andy, being the Chief Executive Officer of the Company, is deemed to have an interest in an aggregate of 124,703,857 Shares, representing approximately 14.041% of the issued share capital of the Company. However, Mr Luong Andy is excluded from the Group Employees eligible to participate in the UMS ESOS 2026 and the UMS PSP 2026. Accordingly, Mr Luong Andy is not required to abstain from voting at the EGM on Ordinary Resolutions 1, 2 and 3, as Rule 859 of the Listing Manual does not apply to him.

The Company will disregard any votes cast on the resolutions relating to the proposed adoption of the UMS ESOS 2026, the proposed grant of Options at a discount under the UMS ESOS 2026, and the proposed adoption of the UMS PSP 2026 by such persons who are required to abstain from voting.

In compliance with Rule 704(16)(b) of the Listing Manual, the Company will indicate in the announcement of the EGM results the details of parties who are required to abstain from voting on any resolution(s), including the number of shares held and the individual resolution(s) on which such parties are required to abstain from voting.

LETTER TO SHAREHOLDERS

10. DIRECTORS' RECOMMENDATION

10.1 The Proposed Adoption of the UMS ESOS 2026

The Directors, save for Mr Loh Meng Chong, Stanley and Ms Xie Xingbei, Pearlyn, each of whom has refrained from making any recommendation for the reasons set out in Section 8.2 of this Circular, having reviewed and considered the rationale and benefits of the proposed adoption of the UMS ESOS 2026, are of the view that the proposed adoption of the UMS ESOS 2026 is in the best interests of the Company and accordingly recommend that Shareholders **VOTE IN FAVOUR** of Ordinary Resolution 1 relating to the proposed adoption of the UMS ESOS 2026 at the EGM.

10.2 The Proposed Grant of Options at a Discount under the UMS ESOS 2026

The Directors, save for Mr Loh Meng Chong, Stanley and Ms Xie Xingbei, Pearlyn, each of whom has refrained from making any recommendation for the reasons set out in Section 8.2 of this Circular, having reviewed and considered the rationale and benefits of the proposed grant of Options at a discount under the UMS ESOS 2026, are of the view that the proposed grant of Options at a discount under the UMS ESOS 2026 is in the best interests of the Company and accordingly recommend that Shareholders **VOTE IN FAVOUR** of Ordinary Resolution 2 relating to the proposed grant of Options at a discount under the UMS ESOS 2026 at the EGM.

10.3 The Proposed Adoption of the UMS PSP 2026

The Directors, save for Mr Loh Meng Chong, Stanley and Ms Xie Xingbei, Pearlyn, each of whom has refrained from making any recommendation for the reasons set out in Section 8.2 of this Circular, having reviewed and considered the rationale and benefits of the proposed adoption of the UMS PSP 2026, are of the view that the proposed adoption of the UMS PSP 2026 is in the best interests of the Company and accordingly recommend that Shareholders **VOTE IN FAVOUR** of Ordinary Resolution 3 relating to the proposed adoption of the UMS PSP 2026 at the EGM.

11. EXTRAORDINARY GENERAL MEETING

The EGM, notice of which is set out on pages N-1 to N-5 of this Circular, will be held at 16 Seletar Aerospace Crescent, Singapore 797567 on Thursday, 30 April 2026 at 10.30 a.m. (or as soon as practicable immediately following the conclusion or adjournment of the AGM of the Company to be held at 10.00 a.m. on the same day and at the same place) for the purposes of considering and, if thought fit, passing, with or without modification, the ordinary resolutions relating to the Proposals as set out in the Notice of EGM.

Shareholders may participate in the EGM by:

- (a) attending the EGM in person;
- (b) submitting substantial and relevant questions relating to the resolutions to be tabled for approval at the EGM to the Chairman of the EGM in advance of, or at, the EGM; and/or
- (c) voting at the EGM (i) themselves personally; or (ii) through their duly appointed proxy(ies).

Details of the submission of questions and voting at the EGM by Shareholders are set out in the Notice of EGM.

LETTER TO SHAREHOLDERS

12. ACTION TO BE TAKEN BY SHAREHOLDERS

Shareholders who are unable to attend the EGM and wish to appoint a proxy or proxies to attend and vote at the EGM on their behalf should complete, sign and return the Proxy Form attached to this Circular in accordance with the instructions printed thereon as soon as possible and, in any event, (i) if submitted personally or by post, be deposited at the registered office of the Company at 23 Changi North Crescent, Changi North Industrial Estate, Singapore 499616, or (ii) if submitted via email, be received by the Company at UMSAGM300426@umsgroup.com.sg, in either case, by **10.30 a.m. on 27 April 2026** (being not less than seventy-two (72) hours before the time appointed for holding the EGM).

The completion and return of the Proxy Form by a Shareholder shall not preclude such Shareholder from attending, speaking and voting in person at the EGM should such Shareholder subsequently decide to do so. The appointment of the proxy(ies) for the EGM will be deemed to be revoked if such Shareholder attends the EGM in person and in such event, the Company reserves the right to refuse to admit any person(s) appointed under the Proxy Form to the EGM.

A Depositor will not be regarded as a Shareholder of the Company entitled to attend the EGM and to speak and vote thereat unless his name appears on the Depository Register at least seventy-two (72) hours before the time fixed for the EGM, as certified by CDP to the Company.

13. DIRECTORS' RESPONSIBILITY STATEMENT

The Directors collectively and individually accept full responsibility for the accuracy of the information given in this Circular and confirm after making all reasonable enquiries that, to the best of their knowledge and belief, this Circular constitutes full and true disclosure of all material facts about the Proposals, the Company and its subsidiaries, and the Directors are not aware of any facts the omission of which would make any statement in this Circular misleading.

Where information in this Circular has been extracted from published or otherwise publicly available sources or obtained from a named source, the sole responsibility of the Directors has been to ensure that such information has been accurately and correctly extracted from those sources and/or reproduced in this Circular in its proper form and context.

14. DOCUMENTS AVAILABLE FOR INSPECTION

Copies of the following documents are available for inspection at the registered office of the Company at 23 Changi North Crescent, Changi North Industrial Estate, Singapore 499616, during normal business hours from the date of this Circular up to and including the date of the EGM:

- (a) the Constitution of the Company;
- (b) the annual report of the Company for FY2025;
- (c) the proposed rules of the UMS ESOS 2026; and
- (d) the proposed rules of the UMS PSP 2026.

Yours faithfully
For and on behalf of the Board of Directors of
UMS INTEGRATION LIMITED

Luong Andy
Chief Executive Officer

APPENDIX A – RULES OF THE UMS EMPLOYEE SHARE OPTION SCHEME 2026

1. NAME OF THE SCHEME

The Scheme shall be called the “**UMS Employee Share Option Scheme 2026**”.

2. DEFINITIONS

2.1 In the Scheme, unless the context otherwise requires, the following words and expressions shall have the following meanings:

“Aggregate Subscription Cost” : The total amount payable for Shares which may be acquired on the exercise of an Option

“associate” : (a) In relation to any director of the Company, chief executive officer, substantial shareholder or controlling shareholder (being an individual) means:

(i) his immediate family;

(ii) the trustees of any trust of which he or his immediate family is a beneficiary or, in the case of a discretionary trust, is a discretionary object; and

(iii) any company in which he and his immediate family together (directly or indirectly) have an interest of thirty per cent. (30%) or more; and

(b) In relation to a substantial shareholder or a controlling shareholder (being a company) means any other company which is its subsidiary or holding company or is a subsidiary of such holding company or one in the equity of which it and/or such other company or companies taken together (directly or indirectly) have an interest of thirty per cent. (30%) or more

“associated company” : A company in which at least twenty per cent. (20%) but not more than fifty per cent. (50%) of its issued shares are held by the Company or the Group

“Auditors” : The auditors of the Company for the time being

“Board” : The board of directors of the Company

“CDP” : The Central Depository (Pte) Limited

“Committee” : The Remuneration Committee of the Company, or such other committee comprising Directors of the Company duly authorised and appointed by the Board to administer the Scheme

“Communication” : Any notice, document, instruction, application, acceptance, consent, confirmation or other communication, whether in electronic form or otherwise, to be given, made, served or exchanged by or on behalf of the Company, the Committee or a Participant pursuant to or in connection with the Scheme

“Companies Act” : The Companies Act 1967 of Singapore, as amended, modified or supplemented from time to time

APPENDIX A – RULES OF THE UMS EMPLOYEE SHARE OPTION SCHEME 2026

“Company”	:	UMS Integration Limited
“Constitution”	:	The constitution of the Company, as amended, modified or supplemented from time to time
“control”	:	The capacity to dominate decision-making, directly or indirectly, in relation to the financial and operating policies of a company
“controlling shareholder”	:	A person who: (a) holds directly or indirectly fifteen per cent. (15%) or more of the total voting rights in a company (unless the SGX-ST has determined such a person not to be a controlling shareholder); or (b) in fact exercises control over a company
“CPF”	:	Central Provident Fund
“Date of Grant”	:	In relation to an Option, the date on which the Option is granted to a Participant pursuant to Rule 6
“Director”	:	A person holding office as a director for the time being of the Company and/or its subsidiaries, as the case may be
“Group”	:	The Company and its subsidiaries
“Exercise Period”	:	The period for the exercise of an Option: (a) in the case of a Market Price Option, a period commencing on the day immediately after the first (1 st) anniversary of the Date of Grant of that Option and expiring on the tenth (10 th) anniversary of the Date of Grant (or such shorter period as may be determined by the Committee); and (b) in the case of an Incentive Option, a period commencing on the day immediately after the second (2 nd) anniversary of the Date of Grant of that Option and expiring on the tenth (10 th) anniversary of the Date of Grant (or such shorter period as may be determined by the Committee)
“Exercise Price”	:	The price payable by a Participant for each Share upon the exercise of an Option, as determined in accordance with Rule 8 and adjusted in accordance with Rule 13
“Grantee”	:	A person to whom an offer of an Option is made
“Group”	:	The Company and its subsidiaries
“Group Employee”	:	Any employee of the Group (including any Group Executive Director who meets the relevant criteria and who shall be regarded as a Group Employee for the purposes of the Scheme), other than Mr Luong Andy, selected by the Committee to participate in the Scheme in accordance with Rule 4

APPENDIX A – RULES OF THE UMS EMPLOYEE SHARE OPTION SCHEME 2026

- “Group Executive Director”** : A director of the Company and/or any of its subsidiaries, as the case may be, who performs an executive function
- “Group Non-Executive Director”** : A director of the Company and/or any of its subsidiaries, who performs a non-executive function
- “Incentive Option”** : An Option granted with the Exercise Price set at a discount to the Market Price
- “Listing Manual”** : The listing manual of the SGX-ST, as amended, modified or supplemented from time to time
- “market day”** : A day on which the SGX-ST is open for securities trading
- “Market Price”** : A price equal to the average of the last dealt prices for the Shares on the Mainboard of the SGX-ST over the five (5) consecutive market days immediately preceding the Date of Grant of that Option, as determined by the Committee by reference to the daily official list or any other publication published by the SGX-ST, rounded to the nearest whole cent in the event of fractional prices
- “Market Price Option”** : An Option granted with the Exercise Price set at the Market Price
- “Option”** : The right to subscribe for Shares granted or to be granted to a Participant pursuant to the Scheme and for the time being subsisting
- “Participant”** : The holder of an Option (including, where applicable, the executor or personal representative of such holder) under the Scheme
- “record date”** : The date as at the close of business (or such other time as may have been prescribed by the Company) on which Shareholders must be registered in order to participate in the dividends, rights, allotments or other distributions (as the case may be)
- “Rules”** : Rules of the Scheme
- “Scheme” or “UMS ESOS 2026”** : The UMS Employee Share Option Scheme 2026, as the same may be modified or altered from time to time
- “Securities Accounts”** : The securities accounts maintained by Depositors with CDP, but not including the securities accounts maintained with a Depository Agent
- “SGX-ST”** : Singapore Exchange Securities Trading Limited
- “Shareholders”** : The registered holders of Shares, except that where the registered holder is CDP, the term **“Shareholders”** shall, in relation to such Shares, mean, where the context admits, the Depositors whose Securities Accounts maintained with CDP are credited with Shares

APPENDIX A – RULES OF THE UMS EMPLOYEE SHARE OPTION SCHEME 2026

“Shares”	:	Ordinary shares in the capital of the Company
“subsidiary”	:	Has the meaning ascribed to it in Section 5 of the Companies Act
“substantial shareholder”	:	A person who has an interest or interests (directly or indirectly) in voting Shares representing not less than five per cent. (5%) of all the voting Shares
“S\$” and “cents”	:	Singapore dollars and cents respectively, the lawful currency of the Republic of Singapore
“%” or “per cent.”	:	Percentage or per centum

- 2.2 The terms “**Depositor**”, “**Depository Agent**” and “**Depository Register**” shall have the meanings ascribed to them respectively in Section 81SF of the Securities and Futures Act 2001 of Singapore.
- 2.3 Words importing the singular shall, where applicable, include the plural and *vice versa*. Words importing the masculine gender shall, where applicable, include the feminine and neuter genders and *vice versa*. References to persons shall, where applicable, include corporations.
- 2.4 Any reference to a time of day in the Scheme shall be a reference to Singapore time unless otherwise stated.
- 2.5 Any reference in the Scheme to any enactment is a reference to that enactment as for the time being amended or re-enacted. Any term defined under the Companies Act, the Listing Manual or any statutory modification thereof and used in the Scheme shall, where applicable, have the meaning ascribed to it under the Companies Act, the Listing Manual or any statutory modification thereof, as the case may be, unless the context otherwise requires.

3. OBJECTIVES OF THE SCHEME

The Scheme is a share incentive scheme. The Scheme is proposed on the basis that it is important to retain talent whose contributions are essential to the well-being and prosperity of the Group and to give recognition to outstanding employees and Directors of the Group who have contributed to the growth of the Group.

The Scheme will give Participants an opportunity to have a personal equity interest in the Company and will help to achieve the following positive objectives:

- (a) to motivate each Participant to optimise his performance standards and efficiency and to maintain a high level of contribution to the Group;
- (b) to retain key employees and Directors of the Group whose contributions are essential to the long-term growth and profitability of the Group;
- (c) to instill loyalty to, and a stronger identification by the Participants with the long-term prosperity of, the Group;
- (d) to attract potential employees with relevant skills to contribute to the Group and to create value for the Shareholders;
- (e) to align the interests of the Participants with the interests of the Shareholders; and
- (f) to recognise the contributions made by the Participants to the success of the Group.

APPENDIX A – RULES OF THE UMS EMPLOYEE SHARE OPTION SCHEME 2026

4. ELIGIBILITY OF PARTICIPANTS

- 4.1 Group Employees (including Group Executive Directors) who, as at the Date of Grant, have attained the age of twenty-one (21) years and hold such rank as may from time to time be designated by the Committee shall, at the absolute discretion of the Committee, be eligible to participate in the Scheme, provided that they are not undischarged bankrupts and have not entered into a composition with their creditors.

For the avoidance of doubt, the following persons will not be eligible to participate in the Scheme:

- (a) Group Non-Executive Directors (including Independent Directors);
- (b) controlling shareholders of the Company and their associates;
- (c) directors and employees of the Company's associated companies (if any); and
- (d) directors and employees of the Company's parent company (if any) and its subsidiaries.

For the purposes of determining eligibility to participate in the Scheme, the secondment of an employee of the Company to another company within the Group shall not be regarded as a break in his employment or, by reason only of such secondment, as having ceased to be an employee of the Company.

- 4.2 The selection of Participants to whom Options may be granted, the number of Shares comprised in each Option and the terms and conditions of each grant (including, where applicable, any prescribed performance targets) shall be determined by the Committee in its absolute discretion, which may take into account the financial performance of the Group and such other criteria as it considers appropriate, including but not limited to:
- (a) the relevant Participant's rank, job performance, years of service, performance history, potential for future development and contribution to the success and development of the Group; and
 - (b) where applicable, the extent of effort and difficulty involved in achieving any prescribed performance targets within the relevant period.
- 4.3 There shall be no restriction on the eligibility of any Participant to participate in any other share-based incentive schemes or share plans implemented, or to be implemented, by the Company or any other company within the Group.
- 4.4 Subject to the Companies Act and any requirements of the SGX-ST, the terms of eligibility for participation in the Scheme may be amended from time to time at the absolute discretion of the Committee.

5. LIMITATION ON THE SIZE OF THE SCHEME

- 5.1 The aggregate number of Shares which may be issued and issuable or transferred and to be transferred pursuant to the exercise of Options granted under the Scheme, when added to:
- (a) the total number of new Shares allotted and issued and/or to be allotted and issued, and the existing Shares (including treasury shares) delivered and/or to be delivered, pursuant to the exercise of Options already granted under the Scheme; and

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- (b) the total number of new Shares which may be delivered pursuant to options and/or awards granted under any other share-based incentive schemes adopted by the Company after the date of the adoption of the Scheme and for the time being in force (if any),

shall not exceed five per cent. (5%) of the total number of issued Shares of the Company (excluding treasury shares and subsidiary holdings, if any) on the day preceding the Date of Grant of an Option.

- 5.2 Shares which are the subject of Options which have lapsed for any reason whatsoever may be the subject of further Options granted by the Committee under the Scheme.

6. GRANT OF OPTIONS

- 6.1 Save as provided in Rule 5, the Committee may, subject to the Companies Act and the requirements of the SGX-ST, offer to grant Options to such Grantees as it may select, in its absolute discretion, at any time during the period when the Scheme is in force, provided that no Option shall be granted:

- (a) during the period commencing two (2) weeks before the announcement of the Company's financial statements for each of the first three (3) quarters of its financial year, and one (1) month before the announcement of the Company's full-year financial statements, if the Company is required to announce quarterly financial statements; or
- (b) during the period commencing one (1) month before the announcement of the Company's half-year and full-year financial statements, if the Company is not required to announce quarterly financial statements.

In addition, where an announcement on any matter of an exceptional nature involving unpublished price-sensitive information is made, Options may only be granted on or after the second (2nd) market day following the release of such announcement.

- 6.2 An offer to grant the Option to a Grantee shall be made by way of a letter (the "**Letter of Offer**") in, or substantially in, the form set out in **Schedule A** of this Appendix A, subject to such amendment or modification as the Committee may determine from time to time. An Option may be granted subject to such conditions as may be determined by the Committee, in its absolute discretion, on the Date of Grant of that Option.

7. ACCEPTANCE OF OPTIONS

- 7.1 The grant of an Option under Rule 6 shall be accepted by the Grantee within thirty (30) days from the Date of Grant of that Option and, in any event, not later than 5.00 p.m. on the thirtieth (30th) day from such Date of Grant by completing, signing and returning the acceptance form (the "**Acceptance Form**") in, or substantially in, the form set out in **Schedule B** of this Appendix A, subject to such amendment or modification as the Committee may determine from time to time, accompanied by payment of S\$1.00 as consideration or such other amount and such other documentation as the Committee may require.

- 7.2 Unless otherwise determined by the Committee, the grant of an Option shall automatically lapse and become null, void and of no effect and shall not be capable of acceptance if:

- (a) a grant of an Option is not accepted in the manner provided in Rule 7.1 within the thirty (30)-day period;
- (b) the Grantee dies prior to his acceptance of the Option;
- (c) the Grantee is adjudicated a bankrupt or enters into an arrangement or composition with his creditors prior to his acceptance of the Option;

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- (d) the Grantee, as the case may be, ceases his employment and/or directorship with the Group³ for any reason whatsoever, prior to his acceptance of the Option; or
 - (e) an order has been made or resolution passed for the winding-up of the Company on the basis, or by reason, of its insolvency prior to the Grantee's acceptance of the Option.
- 7.3 The Committee shall be entitled at its absolute discretion to reject any purported acceptance of a grant of an Option made pursuant to this Rule 7 which does not strictly comply with the terms of this Scheme.
- 7.4 An Option shall be personal to the person to whom it is granted and shall not be transferred (other than to a Grantee's personal representative on the death of that Grantee in accordance with Rule 10.2), mortgaged, charged, assigned, pledged or otherwise disposed of, in whole or in part, except with the prior approval of the Committee.
- 7.5 In the event that the grant of an Option results in a contravention of any applicable law, subsidiary legislation or other regulation, such grant shall be null, void and of no effect and the relevant Participant shall have no claim whatsoever against the Company.

8. EXERCISE PRICE

- 8.1 Subject to any adjustment pursuant to Rule 13, the Exercise Price for each Share in respect of which an Option is exercisable shall be determined by the Committee, in its absolute discretion, on the Date of Grant, at:
- (a) a price equal to the Market Price; or
 - (b) a price which is set at a discount to the Market Price, provided that:
 - (i) the maximum discount shall not exceed twenty per cent. (20%) of the Market Price (or such other percentage or amount as may be determined by the Committee and permitted by the SGX-ST); and
 - (ii) the Shareholders in general meeting shall have authorised, in a separate resolution, the making of offers and grants of Options under the Scheme at a discount and such discount shall not exceed the maximum discount as aforesaid.
- 8.2 In determining whether to grant Options at a discount to the Market Price and, if so, the quantum of such discount, the Committee may, in its absolute discretion, take into consideration factors including, but not limited to:
- (a) the performance of the Company and/or the Group;
 - (b) the years of service and individual performance (including, where applicable, the meeting of performance targets) of the eligible Participant;
 - (c) the contribution of the eligible Participant to the success of the Company and/or the Group; and
 - (d) the prevailing market conditions.

³ For the purposes of Rule 7.2(d), the Grantee shall be deemed to have ceased to be so employed or to be a director, as the case may be, as of the date on which the notice of termination of employment or directorship, as the case may be, is tendered by or given to him, unless such notice shall be withdrawn prior to the effective date on which termination takes effect, by him with the consent of the relevant company by whom he is employed (in the case where the notice is tendered by the Group Employee) or by the relevant company by whom he is employed (in the case where the notice is given to him).

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- 8.3 In the event that the Company is no longer listed on the SGX-ST, the Exercise Price for each Share in respect of which an Option is exercisable shall be the fair market value of each such Share as determined by the Committee in good faith.

9. EXERCISE PERIOD AND RIGHTS TO EXERCISE OPTIONS

- 9.1 Subject as provided in Rules 10 and 11 and any other conditions as may be imposed by the Committee from time to time, a Market Price Option or an Incentive Option, as the case may be, may be exercisable, in whole or in part (provided that an Option may be exercised in part only in respect of 100 Shares or any multiples thereof) by a Participant as follows:

- (a) in the case of a Market Price Option, during the period commencing on the day immediately after the first (1st) anniversary of the Date of Grant of that Option and expiring on the tenth (10th) anniversary of such Date of Grant (or such other shorter period as may be determined by the Committee); and
- (b) in the case of an Incentive Option, during the period commencing on the day immediately after the second (2nd) anniversary of the Date of Grant of that Option and expiring on the tenth (10th) anniversary of the Date of Grant (or such shorter period as may be determined by the Committee).

- 9.2 In the event of an Option being exercised in part only, the balance of the Option not thereby exercised shall continue to be exercisable in accordance with the Scheme until such time as it shall lapse in accordance with the Scheme.

- 9.3 Subject to the provisions of Rules 10 and 11, if a Participant does not exercise an Option within ten (10) years of the Date of Grant of that Option, that Option held by the Participant shall lapse and be null and void, unless otherwise determined by the Committee at its sole discretion.

10. EVENTS PRIOR TO EXERCISE OF OPTIONS

- 10.1 An Option shall, to the extent unexercised, immediately lapse without any claim whatsoever against the Company:

- (a) in the event of misconduct on the part of the Participant as determined by the Committee in its discretion;
- (b) in the event a Participant commits any breach of any of the terms of his Option;
- (c) upon the Participant ceasing to be in the employment of the Group, or, in the case of a Participant who is a Group Executive Director, ceasing to be a Group Executive Director, as the case may be, for any reason whatsoever (other than as specified in Rule 10.2(b));⁴ or
- (d) in the event of an order being made or a resolution passed for the winding-up of the Company on the basis, or by reason, of its insolvency.

- 10.2 In any of the following events, namely:

- (a) the Participant is adjudicated a bankrupt or enters into an arrangement or composition with his creditors or any event occurs which results in him being deprived of the legal or beneficial ownership of any Options held by him;

⁴ For the purposes of Rule 10.1(c), a Participant shall be deemed to have ceased to be so employed or to be a director, as the case may be, as of the date on which the notice of termination of employment or directorship, as the case may be, is tendered by or given to him, unless such notice shall be withdrawn prior to the effective date on which termination takes effect, by him with the consent of the relevant company by whom he is employed (in the case where the notice is tendered by the Group Employee) or by the relevant company by whom he is employed (in the case where the notice is given to him).

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- (b) where the Participant ceases to be in the employment of the Group by reason of his:
 - (i) ill health, injury or disability (in each case, evidenced to the satisfaction of the Committee);
 - (ii) redundancy;
 - (iii) retirement at or after the legal retirement age;
 - (iv) retirement before the legal retirement age with the consent of the Committee;
 - (v) (where applicable) the company by which he is employed or to which he is seconded, as the case may be, ceasing to be a company within the Group, or the undertaking or part of the undertaking of such company being transferred otherwise than to another company within the Group, as the case may be; or
 - (vi) any other event approved by the Committee;
- (c) the death of the Participant; or
- (d) any other event approved by the Committee,

a Participant (or, if a Participant dies, a duly appointed legal personal representative of the Participant) may exercise any unexercised Option within the relevant period during which such Option shall be exercisable, and such unexercised Option shall continue to be exercisable by the Participant in the manner provided in the Scheme (unless otherwise decided by the Committee at its absolute discretion), and upon the expiry of such period, the Option shall immediately lapse and become null and void.

11. TAKE-OVER AND WINDING UP OF THE COMPANY

11.1 Notwithstanding Rule 10 but subject to Rule 11.5, in the event of a take-over being made for the Shares, a Participant (including a Participant holding Options which are then not exercisable pursuant to Rule 9.1) shall be entitled to exercise any Option held by him and as yet unexercised, in respect of such number of Shares comprised in that Option as may be determined by the Committee in its absolute discretion, in the period commencing on the date on which such offer is made or, if such offer is conditional, the date on which such offer becomes or is declared unconditional, as the case may be, and ending on the earlier of:

- (a) the expiry of six (6) months thereafter, unless prior to the expiry of such six (6)-month period, at the recommendation of the offeror and with the approvals of the Committee and the SGX-ST, such expiry date is extended to a later date (in either case, being a date falling not later than the expiry of the Exercise Period relating thereto); or
- (b) the date of expiry of the Exercise Period relating thereto,

whereupon the Option then remaining unexercised shall lapse.

Provided that if during such period, the offeror becomes entitled or bound to exercise rights of compulsory acquisition under the provisions of the Companies Act and, being entitled to do so, gives notice to the Participants that it intends to exercise such rights on a specified date, the Option shall remain exercisable by the Participant until the expiry of such specified date or the expiry of the Exercise Period relating thereto, whichever is earlier. Any Option not so exercised shall lapse provided that the rights of acquisition or obligations to acquire shall have been exercised or performed, as the case may be. If such rights or obligations have not been exercised or performed, the Option shall, notwithstanding Rule 10, remain exercisable until the expiry of the Exercise Period relating thereto.

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11.2 If:

- (a) under any applicable laws, the court sanctions a compromise or arrangement proposed for the purposes of, or in connection with, a scheme for the reconstruction of the Company or its amalgamation with another company or companies, or
- (b) there is a change of control of the Company,

each Participant (including a Participant holding Options which are then not exercisable pursuant to Rule 9.1) shall notwithstanding Rules 9, 10 and 12 but subject to Rule 11.5, be entitled to exercise any Option then held by him, in respect of such number of Shares comprised in that Option, during the period:

- (i) in the case of scenario (a) above, commencing on the date upon which the compromise or arrangement is sanctioned by the court and ending either on the expiry of sixty (60) days thereafter or the date upon which the compromise or arrangement becomes effective, whichever is later, or
- (ii) in the case of scenario (b) above, commencing on the date upon which the change of control becomes effective and ending on the expiry of sixty (60) days thereafter,

(but in either case, not after the expiry of the Exercise Period relating thereto), whereupon the Option shall lapse and become null and void.

11.3 If an order is made for the winding-up of the Company on the basis of its insolvency, all Options, to the extent unexercised, shall lapse and become null and void.

11.4 In the event that a notice is given by the Company to its members to convene a general meeting for the purposes of considering and, if thought fit, approving a resolution to voluntarily wind-up the Company, the Company shall on the same date soon after it despatches such notice to each member of the Company give notice thereof to all Participants (together with a notice of the existence of the provision of this Rule 11.4) and thereupon, each Participant (or his legal personal representative) shall be entitled to exercise all or any of his Options at any time not later than two (2) business days prior to the proposed general meeting of the Company by giving notice in writing to the Company, accompanied by a remittance for the full amount of the Aggregate Subscription Cost for the Shares in respect of which notice is given whereupon the Company shall as soon as possible and, in any event, no later than the business day immediately prior to the date of the proposed general meeting referred to above, allot the relevant Shares to the Participant credited as fully paid.

11.5 If in connection with the making of a general offer referred to in Rule 11.1 or the scheme referred to in Rule 11.2 or the winding-up referred to in Rule 11.4, arrangements are made (which are confirmed in writing by the Auditors, acting only as experts and not as arbitrators, to be fair and reasonable) for the compensation of Participants, whether by the continuation of their Options or the payment of cash or the grant of other options or otherwise, a Participant holding an Option, as yet not exercised, may not, at the discretion of the Committee, be permitted to exercise that Option as provided for in this Rule 11.

11.6 To the extent that an Option is not exercised within the periods referred to in this Rule 11, it shall lapse and become null and void.

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12. EXERCISE OF OPTIONS, ALLOTMENT AND LISTING OF SHARES

- 12.1 Subject to Rule 9.1, an Option may be exercised, in whole or in part (provided that an Option may be exercised in part only in respect of 100 Shares or any multiples thereof), by a Participant giving notice in writing to the Company (the “**Exercise Notice**”) in, or substantially in, the form set out in **Schedule C** of this Appendix A, subject to such amendment or modification as the Committee may from time to time determine. Every Exercise Notice must be accompanied by payment for the full amount of the Aggregate Exercise Cost in respect of the Shares for which the Option is exercised, the relevant CDP charges (if any), and any other documentation the Committee may require. All payments shall be made by cheque, cashier’s order, banker’s draft or postal order made out in favour of the Company, or by such other mode of payment as may be acceptable to the Company. An Option shall be deemed to be exercised upon receipt by the Company of the duly completed Exercise Notice, the full amount of the Aggregate Exercise Cost and, where applicable, the relevant CDP charges.
- 12.2 Subject to the Listing Manual and applicable laws, the Company shall have the flexibility to deliver Shares to Participants upon exercise of their Options by way of:
- (a) allotment and issue of new Shares; and/or
 - (b) transfer of existing Shares, including (subject to applicable laws) any Shares acquired by the Company pursuant to a share purchase mandate and/or held by the Company as treasury shares.

In determining whether to allot and issue new Shares or to deliver existing Shares to Participants upon the exercise of their Options, the Company will take into account factors such as (but not limited to):

- (i) the prevailing market price of the Shares;
 - (ii) the prevailing market price of the Shares relative to the financial performance of the Company;
 - (iii) the cash position of the Company;
 - (iv) the projected cash needs of the Company;
 - (v) the dilution impact (if any);
 - (vi) the cost to the Company of either issuing new Shares or purchasing existing Shares; and
 - (vii) the liquidity of the Shares based on the average daily trading volume of the Shares, and in particular whether the repurchase by the Company of existing Shares to deliver to Participants upon exercise of their Options would materially impact the market price of the Shares.
- 12.3 Subject to such consents or other required action of any competent authority under any applicable laws and regulations for the time being in force as may be necessary and subject to compliance with the terms of the Scheme and the Constitution of the Company, the Company shall, as soon as practicable and, where possible, within twenty (20) market days after the exercise of an Option, allot, transfer or procure the transfer (as the case may be) of the relevant Shares in respect of which such Option has been exercised by the Participant, and shall, as soon as practicable thereafter, despatch to CDP the relevant share certificates by ordinary post or such other mode as the Committee may deem fit.

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- 12.4 Where new Shares are allotted upon the exercise of an Option, the Company shall, as soon as practicable after such allotment, apply to the SGX-ST for permission to deal in and for quotation of such Shares, which may be issued upon exercise of the Option and the Shares (if any) which may be issued to the Participant pursuant to any adjustments in accordance with Rule 13.
- 12.5 Shares which are allotted or transferred on the exercise of an Option by a Participant shall be issued or registered (as the case may be), as the Participant may elect, in the name of CDP to the credit of the Securities Account of that Participant maintained with CDP, the securities sub-account of that Participant maintained with a Depository Agent, or the CPF investment account maintained with a CPF agent bank.
- 12.6 New Shares allotted and issued, and existing Shares held by the Company as treasury shares or procured by the Company for transfer, upon the exercise of an Option shall:
- (a) be subject to the provisions of the Companies Act and the Constitution of the Company; and
 - (b) rank *pari passu* in all respects with the then existing Shares in issue, including voting rights, rights to dividends or other distributions, transfer rights and other rights, including those arising on a liquidation of the Company, except for any dividends, rights, allotments or other distributions, the record date for which falls before the relevant exercise date.

13. ADJUSTMENT EVENTS

- 13.1 If a variation in the issued ordinary share capital of the Company (whether by way of a bonus or rights issue, capital reduction, subdivision or consolidation of shares, distribution, or otherwise) shall take place, then:
- (a) the Exercise Price of the Shares, the class and/or number of Shares comprised in an Option to the extent unexercised; and/or
 - (b) the class and/or number of Shares over which Options may be granted under the Scheme,
- shall be adjusted in such manner as the Committee may determine to be appropriate, provided that any such adjustment shall, unless otherwise determined by the Committee, give a Participant the same proportion of the equity capital as that to which he was previously entitled, and no adjustment shall be made if, as a result, the Participant receives a benefit that a Shareholder does not receive.
- 13.2 Subject to Rule 13.1, the following events will not normally be regarded as a circumstance requiring an adjustment:
- (a) the issue of securities as consideration for an acquisition or a private placement of securities;
 - (b) the cancellation of issued Shares purchased or acquired by the Company by way of a market purchase of such Shares undertaken by the Company on the SGX-ST during the period when a share purchase mandate granted by Shareholders (including any renewal of such mandate) is in force;
 - (c) the issue of Shares or other securities convertible into or with rights to acquire or subscribe for Shares, pursuant to any share option scheme or share plan approved by Shareholders in general meeting, including the Scheme; or
 - (d) any issue of Shares arising from the exercise of any warrants or the conversion of any convertible securities issued by the Company.

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- 13.3 Notwithstanding the provisions of Rule 13.1, any adjustment (except in relation to a bonus issue) must be confirmed in writing by the Auditors of the Company (acting only as experts and not as arbitrators) to be in their opinion, fair and reasonable.
- 13.4 Upon any adjustment required to be made pursuant to this Rule 13, the Company shall notify the Participant (or his duly appointed personal representatives where applicable) in writing and deliver to him (or his duly appointed personal representatives where applicable) a statement setting forth the Exercise Price thereafter in effect and class and/or number of Shares thereafter to be issued or transferred on the exercise of the Option. Any adjustment shall take effect upon such written notification being given or on such date as may be specified in such written notification.

14. MODIFICATIONS TO THE SCHEME

- 14.1 The Scheme may be modified and/or altered from time to time by resolution of the Committee, except that:
- (a) no modification or alteration shall adversely affect the rights attaching to any Option granted prior to such modification or alteration except with the written consent of such number of Participants who, if they exercise their Options in full, would thereby become entitled to not less than three-quarters (3/4) in number of all the Shares which would fall to be allotted or transferred upon exercise in full of all outstanding Options under the Scheme;
 - (b) no alteration shall be made to the rules of the Scheme which relate to matters contained in Rules 844 to 849, Rules 853 and 854 of the Listing Manual to the advantage of Participants, except with the prior approval of the Shareholders in general meeting; and
 - (c) no modification or alteration shall be made without the prior approval of the SGX-ST and such other regulatory authorities as may be necessary.

For the purposes of Rule 14.1(a), the opinion of the Committee as to whether any modification or alteration would adversely affect the rights attached to any Option or which would be to the advantage of Participants (as the case may be) shall be final, binding and conclusive.

For the avoidance of doubt, nothing in this Rule 14.1 shall affect the right of the Committee under any other provision of the Scheme to amend or adjust any Option, subject always to compliance with the Listing Manual and such other applicable laws and regulations.

- 14.2 Notwithstanding anything to the contrary contained in Rule 14.1, the Committee may at any time by resolution (and without any other formality, save for the prior approval of the SGX-ST) amend or alter the Scheme in any way to the extent necessary or desirable, in the opinion of the Committee, to cause the Scheme to comply with, or take into account, any statutory provision (or any amendment or modification thereto, including amendment of or modification to the Companies Act) or the provision or the regulations of any regulatory or other relevant authority or body (including the SGX-ST).
- 14.3 Written notice of any modification or alteration made in accordance with this Rule 14 shall be given to all Participants.

15. DURATION OF THE SCHEME

- 15.1 The Scheme shall continue to be in force at the discretion of the Committee, subject to a maximum period of ten (10) years commencing on the date on which the Scheme is adopted by the Company in general meeting, provided that the Scheme may continue beyond such period with the approval of the Shareholders by ordinary resolution in general meeting and of any relevant authorities which may then be required.

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- 15.2 The Scheme may be terminated at any time by the Committee at its discretion, or by resolution of the Shareholders in general meeting, subject to all relevant approvals which may be required, and if the Scheme is so terminated, no further Options shall be offered by the Company under the Scheme.
- 15.3 The termination, discontinuance or expiry of the Scheme shall not affect Options which have been granted prior to such termination, discontinuance or expiry, whether such Options have been exercised (whether fully or partially) or not.

16. ADMINISTRATION OF THE SCHEME

- 16.1 The Scheme shall be administered by the Committee in its absolute discretion with such powers and duties as are conferred on it by the Board of the Company, provided that no member of the Committee shall participate in any deliberation or decision in respect of Option to be granted to or held by him.
- 16.2 The Committee shall have the power, from time to time, to make and vary such arrangements, guidelines and/or regulations (not being inconsistent with the Scheme) for the implementation and administration of the Scheme, to give effect to the provisions of the Scheme and/or to enhance the benefit of the Options and the Shares to the Participants, as it may, in its absolute discretion, think fit. Any matter pertaining or pursuant to the Scheme, and any dispute and uncertainty as to the interpretation of the Scheme, any rule, regulation or procedure thereunder or any rights under the Scheme, shall be determined by the Committee.
- 16.3 Neither the Scheme nor the grant of Options under the Scheme shall impose on the Company or the Committee or any of its members any liability whatsoever in connection with:
- (a) the lapsing or early expiry of any Options pursuant to any provision of the Scheme;
 - (b) the failure or refusal by the Committee to exercise, or the exercise by the Committee of, any discretion under the Scheme; and/or
 - (c) any decision or determination of the Committee made pursuant to any provision of the Scheme.
- 16.4 Any decision or determination of the Committee made pursuant to any provision of the Scheme (other than a matter to be certified by the Auditors) shall be final, binding and conclusive (including for the avoidance of doubt, any decisions pertaining to quantum of discount applicable to an Option or to disputes as to the interpretation of the Scheme or any rule, regulation or procedure hereunder or as to any rights under the Scheme). The Committee shall not be required to furnish any reasons for any decision or determination made by it.
- 16.5 The Committee shall ensure that the rules of the Scheme are in compliance with the Companies Act and the applicable laws and regulations in Singapore, including but not limited to, the Listing Manual.

17. DISCLOSURES IN ANNUAL REPORT

The following disclosures (as applicable) will be made by the Company in its annual report for so long as the Scheme continues in operation from time to time as required by the Listing Manual including the following (where applicable):

- (a) the names of the members of the Committee administering the Scheme;

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- (b) the information required in the table below for the following Participants of the Scheme:
- (i) Participants who are Directors of the Company; and
 - (ii) Participants (other than those in (i) above) who receive five per cent. (5%) or more of the total number of Shares comprised in Options available under the Scheme; and

Name of Participant	Options granted during financial year under review (including terms)	Aggregate Options granted since commencement of Scheme to end of financial year under review	Aggregate Options exercised since commencement of Scheme to end of financial year under review	Aggregate Options outstanding as at end of financial year under review
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- (c) in respect of Options granted as discounts, the number and proportion of Options granted at the following discounts to the relevant Market Price of the Shares during the financial year under review:
- (i) Options granted at up to ten per cent. (10%) discount; and
 - (ii) Options granted at between ten per cent. (10%) but not more than twenty per cent. (20%) discount; and
- (d) such other information as may be required by the Listing Manual or the Companies Act.

If any of the above disclosures is not applicable, an appropriate negative statement will be included in the annual report.

18. ABSTENTION FROM VOTING

Shareholders who are eligible to participate in the Scheme must abstain from voting on any resolution relating to the Scheme, including, where applicable, any resolution relating to the implementation of the Scheme, the discount quantum, and the participation by, and grants to, controlling shareholders and their associates.

Such Shareholders should not accept appointments as proxy to vote on such resolutions unless specific instructions have been given in the proxy form on how the vote is to be cast.

19. NOTICES AND COMMUNICATIONS

- 19.1 Any Communication required to be given by a Participant to the Company shall be sent or made to the principal place of business of the Company or such other address (including electronic mail address) or facsimile number, and marked for the attention of the Committee, as may be notified by the Company to the Participant in writing.
- 19.2 Any Communication required to be given to a Participant, or any Communication to be made between the Company and the Participant, shall be given or made by the Committee (or such person(s) as it may from time to time direct) on behalf of the Company and shall be delivered to him by hand or sent to the Participant at his home address, electronic mail address or facsimile number according to the records of the Company or the last known address, electronic mail address or facsimile number of the Participant.

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- 19.3 Any Communication from a Participant to the Company shall be irrevocable and shall not be effective until received by the Company. Any Communication from the Company to a Participant shall be deemed to be received by that Participant when left at the address specified in Rule 19.2 or, if sent by post, on the day following the date of posting or, if sent by electronic mail or facsimile transmission, on the day of despatch.
- 19.4 It shall be the Participant's sole responsibility to ensure that all information contained in a Communication is complete, accurate and up to date.
- 19.5 The Company's records of any Communication, and its records of any transactions maintained by any relevant person authorised by the Company relating to or connected with the Scheme, whether stored in electronic or printed form, shall be binding on the Participant and shall be admissible in evidence. The Participant shall not challenge or dispute the admissibility, reliability, accuracy or authenticity of the contents of such records merely on the basis that such records were incorporated and/or set out in electronic form or were produced by or are the output of a computer system.
- 19.6 Any provision in these Rules or any regulation of the Committee requiring a Communication to be signed by a Participant may be satisfied, in the case of an electronic Communication, by the execution of any online act, procedure or routine designated by the Company to signify the Participant's intention to be bound by such Communication.

20. TERMS OF EMPLOYMENT UNAFFECTED

The terms of employment and/or directorship of a Participant shall not be affected by his participation in the Scheme, which shall neither form part of such terms nor entitle him to take into account such participation in calculating any compensation or damages on the termination of his employment and/or directorship for any reason.

21. TAXES

All taxes (including income tax) arising from the grant or exercise of any Option granted to any Participant under the Scheme shall be borne by that Participant.

22. COSTS AND EXPENSES OF THE SCHEME

- 22.1 Each Participant shall be responsible for all fees of CDP relating to or in connection with the allotment and issue or transfer of any Shares pursuant to the exercise of any Option in CDP's name, the deposit of share certificate(s) with CDP, the Participant's Securities Account with CDP, the Participant's securities sub-account with a Depository Agent, or the Participant's CPF investment account with a CPF agent bank.
- 22.2 Save for the taxes referred to in Rule 21 and such other costs and expenses expressly provided in the Scheme to be payable by the Participants, all fees, costs and expenses incurred by the Company in relation to the Scheme including but not limited to the fees, costs and expenses relating to the allotment and issue, or transfer, of Shares pursuant to the exercise of any Option shall be borne by the Company.

23. DISCLAIMER OF LIABILITY

Notwithstanding any provisions herein contained, the Committee and the Company shall not under any circumstances be held liable for any costs, losses, expenses and damages whatsoever and howsoever arising in any event, including but not limited to the Company's delay in issuing the Shares or procuring the transfer of or applying for or procuring the listing of new Shares on the SGX-ST in accordance with Rule 12.4.

APPENDIX A – RULES OF THE UMS EMPLOYEE SHARE OPTION SCHEME 2026

24. DISPUTES

Any disputes or differences of any nature arising hereunder shall be referred to the Committee and its decision shall be final and binding in all respects.

25. GOVERNING LAW AND DISPUTE RESOLUTION

The Scheme shall be governed by, and construed in accordance with, the laws of the Republic of Singapore.

The Participants, by accepting grants of Options in accordance with the Scheme, and the Company submit to the exclusive jurisdiction of the courts of the Republic of Singapore.

26. CONTRACTS (RIGHTS OF THIRD PARTIES) ACT 2001

No person other than the Company or a Participant shall have any right to enforce any provision of the Scheme or any Option by the virtue of the Contracts (Rights of Third Parties) Act 2001 of Singapore.

27. COLLECTION, USE AND DISCLOSURE OF PERSONAL DATA

For the purposes of implementing and administering the Scheme, and in order to comply with any applicable laws, listing rules, take-over rules, regulations and/or guidelines, the Company will collect, use and disclose the personal data of the Participants contained in any Communication (including the Letter of Offer, Acceptance Form and Form of Exercise of Option) given or received pursuant to the Scheme and/or otherwise collected from the Participants (or their authorised representatives).

By participating in the Scheme, each Participant consents to the collection, use and disclosure of his personal data for all such purposes, including the disclosure of such data to related corporations of the Company and/or third parties who provide services to the Company (whether within or outside Singapore), and to the collection, use and further disclosure of such data by such parties for such purposes. Each Participant also warrants that where he discloses the personal data of any third party to the Company in connection with the Scheme, he has obtained the prior consent of such third party for the Company to collect, use and disclose such personal data for the purposes set out above, in accordance with any applicable laws, listing rules, take-over rules, regulations and/or guidelines. Each Participant shall indemnify the Company against any penalties, liabilities, claims, demands, losses and damages arising from the Participant's breach of this warranty.

UMS EMPLOYEE SHARE OPTION SCHEME 2026

LETTER OF OFFER (MARKET PRICE OPTION)

Serial No.: _____

Date: _____

To: [Name]
[Designation]
[Address]

Private and Confidential

Dear Sir/Madam,

GRANT OF OPTION UNDER THE UMS EMPLOYEE SHARE OPTION SCHEME 2026

1. We have the pleasure of informing you that, pursuant to the UMS Employee Share Option Scheme 2026 (the “**Scheme**”), you have been nominated to participate in the Scheme by the Committee (the “**Committee**”) authorised and appointed by the Board of Directors of UMS Integration Limited (the “**Company**”) to administer the Scheme. *Unless otherwise defined herein, capitalised terms used in this letter shall have the meanings ascribed to them in the Scheme.*
2. Accordingly, in consideration of the payment of a sum of S\$1.00, an offer is hereby made to grant you a Market Price Option (the “**Option**”) to subscribe for and be allotted _____ Shares at the price of S\$ _____ per Share.
3. The Option shall be exercisable after _____. The right of exercise will terminate on _____, being the tenth (10th) anniversary of the date of grant of the Option.
4. The Option is personal to you and shall not be sold, mortgaged, transferred, charged, pledged, assigned or otherwise disposed of or encumbered by you, in whole or in part, except with the prior approval of the Committee.
5. The Option shall be subject to the terms and conditions of this Letter of Offer and the Scheme (as the same may be amended from time to time pursuant to the terms and conditions of the Scheme), a copy of which is available for inspection at the registered office of the Company.
6. If you wish to accept the offer of the Option on the terms of this letter, please sign and return the enclosed Acceptance Form with a sum of S\$1.00 not later than **5.00 p.m.** on _____, failing which this offer will lapse.

Yours faithfully,
For and on behalf of
UMS INTEGRATION LIMITED

Name:

Designation:

UMS EMPLOYEE SHARE OPTION SCHEME 2026

LETTER OF OFFER (INCENTIVE OPTION)

Serial No.: _____

Date: _____

To: [Name]
[Designation]
[Address]

Private and Confidential

Dear Sir/Madam,

GRANT OF OPTION UNDER THE UMS EMPLOYEE SHARE OPTION SCHEME 2026

1. We have the pleasure of informing you that, pursuant to the UMS Employee Share Option Scheme 2026 (the “**Scheme**”), you have been nominated to participate in the Scheme by the Committee (the “**Committee**”) authorised and appointed by the Board of Directors of UMS Integration Limited (the “**Company**”) to administer the Scheme. *Unless otherwise defined herein, capitalised terms used in this letter shall have the meanings ascribed to them in the Scheme.*
2. Accordingly, in consideration of the payment of a sum of S\$1.00, an offer is hereby made to grant you an Incentive Option (the “**Option**”) to subscribe for and be allotted _____ Shares at a discounted price of S\$ _____ per Share (being the subscription price of S\$ _____ less a discount of _____ %).
3. The Option shall be exercisable after _____. The right of exercise will terminate on _____, being the tenth (10th) anniversary of the date of grant of the Option.
4. The Option is personal to you and shall not be sold, mortgaged, transferred, charged, pledged, assigned or otherwise disposed of or encumbered by you, in whole or in part, except with the prior approval of the Committee.
5. The Option shall be subject to the terms and conditions of this Letter of Offer and the Scheme (as the same may be amended from time to time pursuant to the terms and conditions of the Scheme), a copy of which is available for inspection at the registered office of the Company.
6. If you wish to accept the offer of the Option on the terms of this letter, please sign and return the enclosed Acceptance Form with a sum of S\$1.00 not later than **5.00 p.m.** on _____, failing which this offer will lapse.

Yours faithfully,
For and on behalf of
UMS INTEGRATION LIMITED

Name:

Designation:

APPENDIX A – RULES OF THE UMS EMPLOYEE SHARE OPTION SCHEME 2026

Schedule B-1

UMS EMPLOYEE SHARE OPTION SCHEME 2026

ACCEPTANCE FORM (MARKET PRICE OPTION)

Serial No.: _____

Date: _____

To: **The Committee**
UMS Employee Share Option Scheme 2026

Private and Confidential

Closing Date for Acceptance of Offer : _____

Number of Shares Offered : _____

Exercise Price for each Share : S\$ _____

Total Amount Payable : S\$ _____

I have read your Letter of Offer dated _____ and agree to be bound by the terms of the Letter of Offer and the Scheme referred to therein. *Unless otherwise defined herein, capitalised terms used in this Acceptance Form shall have the meanings ascribed to them in your Letter of Offer.*

I hereby accept the Option to subscribe for _____ Shares at S\$ _____ per Share. I enclose cash of S\$1.00 in payment for the purchase of the Option/I authorise my employer to deduct the sum of S\$1.00 from my salary in payment for the purchase of the Option.*

I understand that I am not obliged to exercise the Option.

I confirm that my acceptance of the Option will not result in the contravention of any applicable law or regulation in relation to the ownership of shares in the Company or Options to subscribe for such shares.

I further acknowledge and confirm that you have not made any representation to induce me to accept the offer in respect of the Option and that the terms of the Letter of Offer and this Acceptance Form constitute the entire agreement between us relating to the offer.

I agree to keep all information pertaining to the grant of the Option to me strictly confidential.

I also understand that I shall be responsible for all the fees of CDP (if applicable) relating to or in connection with the issue and allotment and/or transfer of any Shares in CDP's name, the deposit of share certificate(s) with CDP, my securities account with CDP, my securities sub-account with a CDP Depository Agent, or my CPF investment account with a CPF agent bank (as the case may be) (collectively, the "**CDP charges**").

APPENDIX A – RULES OF THE UMS EMPLOYEE SHARE OPTION SCHEME 2026

PLEASE PRINT IN BLOCK LETTERS

Name in full : _____

Designation : _____

Address : _____

Nationality : _____

NRIC/Passport No.* : _____

Signature : _____

Date : _____

* *Delete as appropriate.*

Notes:

1. Options must be accepted in full or in multiples of 100 Shares.
2. This Acceptance Form must be addressed to The Committee, UMS Employee Share Option Scheme 2026 in a sealed envelope marked 'Private and Confidential'.
3. The Participant shall be informed by the Company of the relevant CDP charges payable at the time of the exercise of an Option.

UMS EMPLOYEE SHARE OPTION SCHEME 2026

ACCEPTANCE FORM (INCENTIVE OPTION)

Serial No.: _____

Date: _____

To: **The Committee**
UMS Employee Share Option Scheme 2026

Private and Confidential

Closing Date for Acceptance of Offer : _____

Number of Shares Offered : _____

Exercise Price for each Share : S\$ _____

Total Amount Payable : S\$ _____

I have read your Letter of Offer dated _____ and agree to be bound by the terms of the Letter of Offer and the Scheme referred to therein. *Unless otherwise defined herein, capitalised terms used in this Acceptance Form shall have the meanings ascribed to them in your Letter of Offer.*

I hereby accept the Option to subscribe for _____ Shares at a discounted price of S\$ _____ per Share. I enclose cash of S\$1.00 in payment for the purchase of the Option/I authorise my employer to deduct the sum of S\$1.00 from my salary in payment for the purchase of the Option.*

I understand that I am not obliged to exercise the Option.

I confirm that my acceptance of the Option will not result in the contravention of any applicable law or regulation in relation to the ownership of shares in the Company or Options to subscribe for such shares.

I further acknowledge and confirm that you have not made any representation to induce me to accept the offer in respect of the Option and that the terms of the Letter of Offer and this Acceptance Form constitute the entire agreement between us relating to the offer.

I agree to keep all information pertaining to the grant of the Option to me strictly confidential.

I also understand that I shall be responsible for all the fees of CDP (if applicable) relating to or in connection with the issue and allotment and/or transfer of any Shares in CDP's name, the deposit of share certificate(s) with CDP, my securities account with CDP, my securities sub-account with a CDP Depository Agent, or my CPF investment account with a CPF agent bank (as the case may be) (collectively, the "**CDP charges**").

APPENDIX A – RULES OF THE UMS EMPLOYEE SHARE OPTION SCHEME 2026

PLEASE PRINT IN BLOCK LETTERS

Name in full : _____

Designation : _____

Address : _____

Nationality : _____

NRIC/Passport No.* : _____

Signature : _____

Date : _____

* *Delete as appropriate.*

Notes:

1. Options must be accepted in full or in multiples of 100 Shares.
2. This Acceptance Form must be addressed to The Committee, UMS Employee Share Option Scheme 2026 in a sealed envelope marked 'Private and Confidential'.
3. The Participant shall be informed by the Company of the relevant CDP charges payable at the time of the exercise of an Option.

APPENDIX A – RULES OF THE UMS EMPLOYEE SHARE OPTION SCHEME 2026

Schedule C-1

UMS EMPLOYEE SHARE OPTION SCHEME 2026

EXERCISE NOTICE (MARKET PRICE OPTION)

Serial No.: _____

Date: _____

To: **The Committee**
UMS Employee Share Option Scheme 2026

Private and Confidential

Total number of ordinary shares (the “Shares”) offered at S\$ _____ per Share (the “Exercise Price”) under the Scheme on _____ (“Date of Grant”) :	_____
Number of Shares previously allotted thereunder :	_____
Outstanding balance of Shares to be allotted thereunder :	_____
Number of Shares now to be subscribed :	_____

1. Pursuant to your Letter of Offer dated _____ and my acceptance thereof, I hereby exercise the Option to subscribe for _____ Shares in UMS Integration Limited (the “Company”) at S\$ _____ per Share.
2. I enclose a *cheque/cashier's order/banker's draft/postal order no. _____ for S\$ _____ in payment of the subscription for the total number of the said Shares.
3. I agree to subscribe for the said Shares subject to the terms of the Letter of Offer, the Scheme (as the same may be amended pursuant to the terms thereof from time to time) and the Constitution of the Company.
4. I declare that I am subscribing for the said Shares for myself and not as a nominee for any other person.
5. I request the Company to allot and issue the Shares in the name of The Central Depository (Pte) Limited (“CDP”) for credit to my *Securities Account with CDP/Sub-Account with the Depository Agent/CPF Investment Account with my Agent Bank specified below and to deliver the share certificate(s) relating thereto to CDP at my own risk. I further agree to bear such fees or other charges as may be imposed by CDP and any stamp duty payable in respect thereof:
 - *(i) Direct Securities Account No. : _____
 - *(ii) Securities Sub-Account No. : _____
Name of Depository Agent : _____
 - *(iii) CPF Investment Account No. : _____
Name of Agent Bank : _____

APPENDIX A – RULES OF THE UMS EMPLOYEE SHARE OPTION SCHEME 2026

PLEASE PRINT IN BLOCK LETTERS

Name in full : _____

Designation : _____

Address : _____

Nationality : _____

NRIC/Passport No.* : _____

Signature : _____

Date : _____

* *Delete as appropriate.*

Notes:

1. Options must be accepted in full or in multiples of 100 Shares.
2. This Acceptance Form must be addressed to The Committee, UMS Employee Share Option Scheme 2026 in a sealed envelope marked "Private and Confidential".

UMS EMPLOYEE SHARE OPTION SCHEME 2026

EXERCISE NOTICE (INCENTIVE OPTION)

Serial No.: _____

Date: _____

To: The Committee
UMS Employee Share Option Scheme 2026

Private and Confidential

Total number of ordinary shares (the “ Shares ”) offered at S\$ _____ per Share (the “ Exercise Price ”) under the Scheme on _____ (“ Date of Grant ”) :	_____
Number of Shares previously allotted thereunder :	_____
Outstanding balance of Shares to be allotted thereunder :	_____
Number of Shares now to be subscribed :	_____

1. Pursuant to your Letter of Offer dated _____ and my acceptance thereof, I hereby exercise the Option to subscribe for _____ Shares in UMS Integration Limited (the “**Company**”) at a discounted price of S\$ _____ per Share.
2. I enclose a *cheque/cashier's order/banker's draft/postal order no. _____ for S\$ _____ in payment of the subscription for the total number of the said Shares.
3. I agree to subscribe for the said Shares subject to the terms of the Letter of Offer, the Scheme (as the same may be amended pursuant to the terms thereof from time to time) and the Constitution of the Company.
4. I declare that I am subscribing for the said Shares for myself and not as a nominee for any other person.
5. I request the Company to allot and issue the Shares in the name of The Central Depository (Pte) Limited (“**CDP**”) for credit to my *Securities Account with CDP/Sub-Account with the Depository Agent/CPF Investment Account with my Agent Bank specified below and to deliver the share certificate(s) relating thereto to CDP at my own risk. I further agree to bear such fees or other charges as may be imposed by CDP and any stamp duty payable in respect thereof:

- * (i) Direct Securities Account No. : _____
- * (ii) Securities Sub-Account No. : _____
Name of Depository Agent : _____
- * (iii) CPF Investment Account No. : _____
Name of Agent Bank : _____

APPENDIX A – RULES OF THE UMS EMPLOYEE SHARE OPTION SCHEME 2026

PLEASE PRINT IN BLOCK LETTERS

Name in full : _____

Designation : _____

Address : _____

Nationality : _____

NRIC/Passport No.* : _____

Signature : _____

Date : _____

* *Delete as appropriate.*

Notes:

1. Options must be accepted in full or in multiples of 100 Shares.
2. This Acceptance Form must be addressed to The Committee, UMS Employee Share Option Scheme 2026 in a sealed envelope marked "Private and Confidential".

APPENDIX B – RULES OF THE UMS PERFORMANCE SHARE PLAN 2026

1. NAME OF THE PLAN

The Plan shall be called the “**UMS Performance Share Plan 2026**”.

2. DEFINITIONS

2.1 In the Plan, unless the context otherwise requires, the following words and expressions shall have the following meanings:

- “associate”** : (a) In relation to any director of the Company, chief executive officer, substantial shareholder or controlling shareholder (being an individual) means:
- (i) his immediate family;
 - (ii) the trustees of any trust of which he or his immediate family is a beneficiary or, in the case of a discretionary trust, is a discretionary object; and
 - (iii) any company in which he and his immediate family together (directly or indirectly) have an interest of thirty per cent. (30%) or more; and
- (b) In relation to a substantial shareholder or a controlling shareholder (being a company) means any other company which is its subsidiary or holding company or is a subsidiary of such holding company or one in the equity of which it and/or such other company or companies taken together (directly or indirectly) have an interest of thirty per cent. (30%) or more
- “associated company”** : A company in which at least twenty per cent. (20%) but not more than fifty per cent. (50%) of its issued shares are held by the Company or the Group
- “Auditors”** : The auditors of the Company for the time being
- “Award”** : A contingent award of Shares granted under the Plan in accordance with Rule 6
- “Award Date”** : The date on which the Award is granted pursuant to Rule 6
- “Board”** : The board of directors of the Company
- “CDP”** : The Central Depository (Pte) Limited
- “Committee”** : The Remuneration Committee of the Company, or such other committee comprising Directors of the Company duly authorised and appointed by the Board to administer the Plan
- “Communication”** : Any notice, document, instruction, application, acceptance, consent, confirmation or other communication, whether in electronic form or otherwise, to be given, made, served or exchanged by or on behalf of the Company, the Committee or a Participant pursuant to or in connection with the Plan

APPENDIX B – RULES OF THE UMS PERFORMANCE SHARE PLAN 2026

“Companies Act”	:	The Companies Act 1967 of Singapore, as amended, modified or supplemented from time to time
“Company”	:	UMS Integration Limited
“Constitution”	:	The constitution of the Company, as amended, modified or supplemented from time to time
“control”	:	The capacity to dominate decision-making, directly or indirectly, in relation to the financial and operating policies of a company
“controlling shareholder”	:	A person who: (a) holds directly or indirectly fifteen per cent. (15%) or more of the total voting rights in a company (unless the SGX-ST has determined such a person not to be a controlling shareholder); or (b) in fact exercises control over a company
“CPF”	:	Central Provident Fund
“Date of Grant”	:	In relation to an Award, the date on which the Award is granted to a Participant pursuant to Rule 6
“Director”	:	A person holding office as a director for the time being of the Company and/or its subsidiaries, as the case may be
“Group”	:	The Company and its subsidiaries
“Group Employee”	:	Any employee of the Group (including any Group Executive Director who meets the relevant criteria and who shall be regarded as a Group Employee for the purposes of the Plan), other than Mr Luong Andy, selected by the Committee to participate in the Plan in accordance with Rule 4
“Group Executive Director”	:	A director of the Company and/or any of its subsidiaries, as the case may be, who performs an executive function
“Group Non-Executive Director”	:	A director of the Company and/or any of its subsidiaries, who performs a non-executive function
“Listing Manual”	:	The listing manual of the SGX-ST, as amended, modified or supplemented from time to time
“market day”	:	A day on which the SGX-ST is open for securities trading
“Participant”	:	The holder of an Award (including, where applicable, the executor or personal representative of such holder) under the Plan
“Performance Condition”	:	In relation to an Award, the condition(s) specified on the Award Date in relation to that Award
“Performance Period”	:	In relation to an Award, the period, as may be determined by the Committee at its discretion, during which the Performance Condition is to be satisfied

APPENDIX B – RULES OF THE UMS PERFORMANCE SHARE PLAN 2026

- “Plan” or “UMS PSP 2026”** : The UMS Performance Share Plan 2026, as the same may be modified or altered from time to time
- “Release”** : In relation to an Award, the release at the end of the Performance Period relating to that Award of all or some of the Shares to which that Award relates in accordance with Rule 8 and, to the extent that any Shares which are the subject of the Award are not released pursuant to Rule 8, the Award in relation to those Shares shall lapse accordingly, and **“Released”** shall be construed accordingly
- “Release Schedule”** : In relation to an Award, a schedule in such form as the Committee shall approve, setting out the extent to which Shares which are the subject of that Award shall be Released on the Performance Condition being satisfied (whether fully or partially) or exceeded or not being satisfied, as the case may be, at the end of the Performance Period
- “Released Award”** : An Award which has been Released in accordance with Rule 8
- “Retention Period”** : Such retention period as may be determined by the Committee and notified to the Participant at the grant of the relevant Award to that Participant
- “record date”** : The date as at the close of business (or such other time as may have been prescribed by the Company) on which Shareholders must be registered in order to participate in the dividends, rights, allotments or other distributions (as the case may be)
- “Rules”** : Rules of the Plan
- “Securities Accounts”** : The securities accounts maintained by Depositors with CDP, but not including the securities accounts maintained with a Depository Agent
- “SGX-ST”** : Singapore Exchange Securities Trading Limited
- “Shareholders”** : The registered holders of Shares, except that where the registered holder is CDP, the term **“Shareholders”** shall, in relation to such Shares, mean, where the context admits, the Depositors whose Securities Accounts maintained with CDP are credited with Shares
- “Shares”** : Ordinary shares in the capital of the Company
- “subsidiary”** : Has the meaning ascribed to it in Section 5 of the Companies Act
- “substantial shareholder”** : A person who has an interest or interests (directly or indirectly) in voting Shares representing not less than five per cent. (5%) of all the voting Shares
- “Vesting”** : In relation to Shares which are the subject of a Released Award, the absolute entitlement to all or some of such Shares, and **“Vest”** and **“Vested”** shall be construed accordingly

APPENDIX B – RULES OF THE UMS PERFORMANCE SHARE PLAN 2026

- “**Vesting Date**” : In relation to Shares which are the subject of a Released Award, the date (as determined by the Committee and notified to the relevant Participant) on which those Shares have Vested pursuant to Rule 8
- “**S\$**” and “**cents**” : Singapore dollars and cents respectively, the lawful currency of the Republic of Singapore
- “**%**” or “**per cent.**” : Percentage or per centum

- 2.2 The terms “**Depositor**”, “**Depository Agent**” and “**Depository Register**” shall have the meanings ascribed to them respectively in Section 81SF of the Securities and Futures Act 2001 of Singapore.
- 2.3 Words importing the singular shall, where applicable, include the plural and *vice versa*. Words importing the masculine gender shall, where applicable, include the feminine and neuter genders and *vice versa*. References to persons shall, where applicable, include corporations.
- 2.4 Any reference to a time of day in the Plan shall be a reference to Singapore time unless otherwise stated.
- 2.5 Any reference in the Plan to any enactment is a reference to that enactment as for the time being amended or re-enacted. Any term defined under the Companies Act, the Listing Manual or any statutory modification thereof and used in the Plan shall, where applicable, have the meaning ascribed to it under the Companies Act, the Listing Manual or any statutory modification thereof, as the case may be, unless the context otherwise requires.

3. OBJECTIVES OF THE PLAN

The Plan is a share-based long-term incentive plan. The Plan is proposed on the basis that it is important to align the interest of key management personnel with those of the shareholders, focus key management personnel on the long-term success of the Group as well as retain other key employees whose contributions are essential to the longer-term well-being and prosperity of the Group.

The Plan will give Participants an opportunity to have a personal equity interest in the Company and will help to achieve the following positive objectives:

- (a) to motivate each Participant to optimise his performance standards and efficiency and to maintain a high level of contribution to the Group;
- (b) to retain key employees and Directors of the Group whose contributions are essential to the long-term growth and profitability of the Group;
- (c) to instill loyalty to, and a stronger identification by the Participants with the long-term prosperity of, the Group;
- (d) to attract potential employees with relevant skills to contribute to the Group and to create value for the Shareholders;
- (e) to align the interests of the Participants with the interests of the Shareholders; and
- (f) to recognise the contributions made by the Participants to the success of the Group.

APPENDIX B – RULES OF THE UMS PERFORMANCE SHARE PLAN 2026

4. ELIGIBILITY OF PARTICIPANTS

- 4.1 Group Employees (including Group Executive Directors) who, as at the Date of Grant, have attained the age of twenty-one (21) years and hold such rank as may from time to time be designated by the Committee shall, at the absolute discretion of the Committee, be eligible to participate in the Plan, provided that they are not undischarged bankrupts and have not entered into a composition with their creditors.

For the avoidance of doubt, the following persons will not be eligible to participate in the Plan:

- (a) Group Non-Executive Directors (including Independent Directors);
- (b) controlling shareholders of the Company and their associates;
- (c) directors and employees of the Company's associated companies (if any); and
- (d) directors and employees of the Company's parent company (if any) and its subsidiaries.

For the purposes of determining eligibility to participate in the Plan, the secondment of an employee of the Company to another company within the Group shall not be regarded as a break in his employment or, by reason only of such secondment, as having ceased to be an employee of the Company.

- 4.2 The selection of Participants to whom Awards may be granted, the number of Shares which are the subject of each Award and the terms and conditions of each grant (including, where applicable, the Performance Condition) shall be determined by the Committee in its absolute discretion, which may take into account the financial performance of the Group and such other criteria as it considers appropriate, including but not limited to:
- (a) the relevant Participant's rank, job performance, years of service, performance history, potential for future development and contribution to the success and development of the Group; and
 - (b) where applicable, the extent of effort and difficulty involved in achieving the Performance Condition within the Performance Period.
- 4.3 There shall be no restriction on the eligibility of any Participant to participate in any other share-based incentive schemes or share plans implemented, or to be implemented, by the Company or any other company within the Group.
- 4.4 Subject to the Companies Act and any requirements of the SGX-ST, the terms of eligibility for participation in the Plan may be amended from time to time at the absolute discretion of the Committee.

5. LIMITATION ON THE SIZE OF THE PLAN

- 5.1 The aggregate number of Shares which may be issued and issuable or transferred and to be transferred pursuant to Awards granted under the Plan, when added to:
- (a) the total number of new Shares allotted and issued and/or to be allotted and issued, and the existing Shares (including treasury shares) delivered and/or to be delivered, pursuant to Awards already granted under the Plan; and

APPENDIX B – RULES OF THE UMS PERFORMANCE SHARE PLAN 2026

- (b) the total number of new Shares which may be delivered pursuant to options and/or awards granted under any other share-based incentive schemes adopted by the Company after the date of the adoption of the Plan and for the time being in force (if any),

shall not exceed five per cent. (5%) of the total number of issued Shares of the Company (excluding treasury shares and subsidiary holdings, if any) on the day preceding the Date of Grant of an Award.

- 5.2 Shares which are the subject of Awards which have lapsed for any reason whatsoever may be the subject of further Awards granted by the Committee under the Plan.

6. GRANT OF AWARDS

- 6.1 Subject as provided in Rule 5, the Committee may grant Awards to eligible Group Employees as the Committee may select, in its absolute discretion, at any time during the period when the Plan is in force.

- 6.2 The Committee shall, in its absolute discretion, decide, in relation to each Award to be granted to a Participant:

- (a) the Award Date;
- (b) the number of Shares which are the subject of the Award;
- (c) the Performance Condition;
- (d) the Performance Period;
- (e) the Release Schedule;
- (f) the Vesting Date; and
- (g) any other condition which the Committee may determine in relation to that Award.

- 6.3 As soon as reasonably practicable after making an Award, the Committee shall send to each Participant an award letter (the “**Award Letter**”) in, or substantially in, the form set out in **Schedule A** of this Appendix B, subject to such amendment or modification as the Committee may determine from time to time, confirming the Award and specifying, among others, the matters referred to in Rule 6.2.

- 6.4 Participants are not required to pay for the grant of Awards.

- 6.5 The Committee may amend or waive the Performance Period, the Performance Condition and/or the Release Schedule in respect of any Award:

- (a) in the event that a take-over offer being made for the Shares becomes or is declared unconditional or if a compromise or arrangement proposed for the purposes of, or in connection with, a scheme for the reconstruction of the Company or its amalgamation with another company or companies is approved by the Shareholders and/or sanctioned by the court under the Companies Act or in the event that an order is made or a resolution is passed for the winding-up of the Company (other than as provided in Rule 7.1(c) or for amalgamation or reconstruction) or in the event that a proposal to liquidate or sell all or substantially all of the assets of the Company;

APPENDIX B – RULES OF THE UMS PERFORMANCE SHARE PLAN 2026

- (b) in the event that the Company shall make a capital distribution or a declaration of a special dividend (whether in cash or in specie); or
- (c) if anything happens which causes the Committee to conclude that:
 - (i) an amended Performance Condition and/or Release Schedule would be a fairer measure of performance, and would be no less difficult to satisfy; or
 - (ii) the Performance Condition and/or Release Schedule should be waived,

and shall notify the Participants of such change or waiver (but accidental omission to give notice to any Participant(s) shall not invalidate any such change or waiver).

- 6.6 An Award or Released Award shall be personal to the Participant to whom it is granted and, prior to the allotment and/or transfer to the Participant of the Shares to which the Released Award relates, shall not be transferred, charged, assigned, pledged or otherwise disposed of, in whole or in part, except with the prior approval of the Committee and if a Participant shall do, suffer or permit any such act or thing as a result of which he would or might be deprived of any rights under an Award or Released Award without the prior approval of the Committee, that Award or Released Award shall immediately lapse and become null, void and of no effect.

7. EVENTS PRIOR TO THE VESTING DATE

- 7.1 An Award shall, to the extent not yet Released, immediately lapse without any claim whatsoever against the Company:

- (a) in the event of misconduct on the part of the Participant as determined by the Committee in its discretion;
- (b) in the event a Participant commits any breach of any of the terms of his Award;
- (c) upon the Participant ceasing to be in the employment of the Group, or, in the case of a Participant who is a Group Executive Director, ceasing to be a Group Executive Director, as the case may be, for any reason whatsoever (other than as specified in Rule 7.2(b));⁵ or
- (d) in the event of an order being made or a resolution passed for the winding-up of the Company on the basis, or by reason, of its insolvency.

- 7.2 In any of the following events, namely:

- (a) the Participant is adjudicated a bankrupt or enters into an arrangement or composition with his creditors or any event occurs which results in him being deprived of the legal or beneficial ownership of any Awards held by him;
- (b) where the Participant ceases to be in the employment of the Group by reason of his:
 - (i) ill health, injury or disability (in each case, evidenced to the satisfaction of the Committee);
 - (ii) redundancy;

⁵ For the purposes of Rule 7.1(c), a Participant shall be deemed to have ceased to be so employed or to be a director, as the case may be, as of the date on which the notice of termination of employment or directorship, as the case may be, is tendered by or given to him, unless such notice shall be withdrawn prior to the effective date on which termination takes effect, by him with the consent of the relevant company by whom he is employed (in the case where the notice is tendered by the Group Employee) or by the relevant company by whom he is employed (in the case where the notice is given to him).

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- (iii) retirement at or after the legal retirement age;
 - (iv) retirement before the legal retirement age with the consent of the Committee;
 - (v) (where applicable) the company by which he is employed or to which he is seconded, as the case may be, ceasing to be a company within the Group, or the undertaking or part of the undertaking of such company being transferred otherwise than to another company within the Group, as the case may be; or
 - (vi) any other event approved by the Committee;
- (c) the death of the Participant; or
- (d) any other event approved by the Committee,

the Committee may, in its absolute discretion determine whether an Award then held by such Participant, to the extent not yet Released, shall lapse or that all or any part of such Award shall be preserved. If the Committee determines that an Award shall lapse, then such Award shall lapse without any claim whatsoever against the Company. If the Committee determines that all or any part of an Award shall be preserved, the Committee shall decide as soon as reasonably practicable following such event either to Vest some or all of the Shares which are the subject of the Award or to preserve all or part of any Award until the end of the Performance Period and subject to the provisions of the Plan. In exercising its discretion, the Committee will have regard to all circumstances on a case-by-case basis, including (but not limited to) the contributions made by that Participant, and the extent to which the Performance Condition has been satisfied.

7.3 Without prejudice to the provisions of Rules 6.5 and 8.1, if before the Vesting Date, any of the following occurs:

- (a) a take-over offer for the Shares becomes or is declared unconditional;
- (b) a compromise or arrangement proposed for the purposes of, or in connection with, a scheme for the reconstruction of the Company or its amalgamation with another company or companies being approved by shareholders of the Company and/or sanctioned by the court under the Companies Act; or
- (c) an order being made or a resolution being passed for the winding-up of the Company (other than as provided in Rule 7.1(d) or for amalgamation or reconstruction),

the Committee will consider, at its discretion, whether or not to Release any Award, and will take into account all circumstances on a case-by-case basis, including (but not limited to) the contributions made by that Participant. If the Committee decides to Release any Award, then in determining the number of Shares to be Vested in respect of such Award, the Committee will have regard to the proportion of the Performance Period which has elapsed and the extent to which the Performance Condition has been satisfied. Where Awards are Released, the Committee will, as soon as practicable after the Awards have been Released, procure the allotment or transfer to each Participant of the number of Shares so determined, such allotment or transfer to be made in accordance with Rule 8.

APPENDIX B – RULES OF THE UMS PERFORMANCE SHARE PLAN 2026

8. REVIEW OF PERFORMANCE CONDITION, VESTING OF AWARDS AND RELEASE OF AWARDS

8.1 Review of Performance Condition

8.1.1 The Committee shall, as soon as reasonably practicable after the end of each Performance Period, review the Performance Condition specified in respect of each Award and determine at its discretion:

- (a) whether a Performance Condition has been satisfied and if so, the extent to which it has been satisfied;
- (b) whether any other condition applicable to such Award has been satisfied; and
- (c) the number of Shares (if any) comprised in such Award to be Released to the relevant Participant,

and (subject to Rules 7 and 8.1.2) provided that the relevant Participant has continued to be a Group Employee from the Award Date up to the end of the Performance Period, shall Release to that Participant all or part (as determined by the Committee at its discretion in the case where the Committee has determined that there has been partial satisfaction of the Performance Condition) of the Shares to which his Award relates in accordance with the Release Schedule specified in respect of his Award on the Vesting Date. If not, the Awards shall lapse and be of no value.

8.1.2 The Committee shall have the discretion to determine whether the Performance Condition has been satisfied (whether fully or partially) or exceeded and in making any such determination, the Committee shall have the right to make computational adjustments to the audited results of the Company or the Group, to take into account such factors as the Committee may determine to be relevant, including changes in accounting methods, taxes and extraordinary events, and further (but without prejudice to the provisions of Rule 6.5), the right to amend the Performance Condition if the Committee decides that a changed performance target would be a fairer measure of performance.

8.2 Delivery of Shares

8.2.1 Subject to the Listing Manual and applicable laws, the Company will have the flexibility to deliver Shares to Participants upon the vesting of their Awards by way of:

- (a) an allotment and issue of new Shares; and/or
- (b) a transfer of existing Shares (including, to the extent permitted by law, any Shares acquired by the Company and held in treasury pursuant to a share purchase mandate).

In determining whether to allot and issue new Shares or deliver existing Shares to Participants upon the vesting of their Awards, the Company will take into account factors such as the prevailing market price of the Shares and the cost to the Company of either issuing new Shares or acquiring existing Shares.

8.2.2 Shares which are Released to a Participant pursuant to Rule 8.1 shall be delivered on a market day falling as soon as practicable (as determined by the Committee) after the relevant Vesting Date by way of an allotment or transfer to the Participant of the relevant number of Shares (which may, in the case of a transfer of Shares, include Shares held by the Company as treasury shares).

8.2.3 Where new Shares are allotted pursuant to Rule 8.2.1, the Company shall, as soon as practicable after such allotment, apply to the SGX-ST for permission to deal in and for quotation of such Shares.

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8.2.4 Shares which are allotted or transferred to a Participant pursuant to the Release of any Award shall be issued in the name of, or transferred to, CDP to the credit of the Securities Account of that Participant maintained with CDP, the securities sub-account of that Participant maintained with a Depository Agent, or the CPF investment account maintained with a CPF agent bank, in each case, as designated by that Participant.

8.3 Ranking of Shares

New Shares allotted and issued, and existing Shares held by the Company as treasury shares or procured by the Company for transfer, upon the Release of an Award shall:

- (a) be subject to the provisions of the Companies Act and the Constitution of the Company; and
- (b) rank *pari passu* in all respects with the then existing Shares in issue, including voting rights, rights to dividends or other distributions, transfer rights and other rights, including those arising on a liquidation of the Company, except for any dividends, rights, allotments or other distributions, the record date for which falls before the date of issue of the new Shares or the date of transfer of the existing Shares pursuant to the Vesting of the Award.

8.4 Moratorium

Shares which are allotted and issued or transferred to a Participant pursuant to the Release of an Award shall not be transferred, charged, assigned, pledged or otherwise disposed of, in whole or in part, during the Retention Period, except to the extent set out in the Award Letter or with the prior approval of the Committee. The Company may take steps that it considers necessary or appropriate to enforce or give effect to this disposal restriction including specifying in the Award Letter the conditions which are to be attached to an Award for the purpose of enforcing this disposal restriction.

9. ADJUSTMENT EVENTS

9.1 If a variation in the issued ordinary share capital of the Company (whether by way of a bonus or rights issue, capital reduction, subdivision or consolidation of shares, distribution, or otherwise) shall take place, then, without prejudice to the provisions of Rule 6.5:

- (a) the class and/or number of Shares which are the subject of an Award to the extent not yet Vested; and/or
- (b) the class and/or number of Shares in respect of which future Awards may be granted under the Plan,

shall be adjusted in such manner as the Committee may determine to be appropriate, provided that any such adjustment shall, unless otherwise determined by the Committee, give a Participant the same proportion of the equity capital as that to which he was previously entitled, and no adjustment shall be made if, as a result, the Participant receives a benefit that a Shareholder does not receive.

9.2 Subject to Rule 9.1, the following events will not normally be regarded as a circumstance requiring an adjustment:

- (a) the issue of securities as consideration for an acquisition or a private placement of securities;
- (b) the cancellation of issued Shares purchased or acquired by the Company by way of a market purchase of such Shares undertaken by the Company on the SGX-ST during the period when a share purchase mandate granted by shareholders of the Company (including any renewal of such mandate) is in force;

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- (c) the issue of Shares or other securities convertible into or with rights to acquire or subscribe for Shares, pursuant to any share option scheme or share plan approved by Shareholders in general meeting, including the Plan; or
 - (d) any issue of Shares arising from the exercise of any warrants or the conversion of any convertible securities issued by the Company.
- 9.3 Notwithstanding the provisions of Rule 9.1, any adjustment (except in relation to a bonus issue) must be confirmed in writing by the Auditors (acting only as experts and not as arbitrators) to be in their opinion, fair and reasonable.
- 9.4 Upon any adjustment required to be made pursuant to this Rule 9, the Company shall notify the Participant (or his duly appointed personal representatives where applicable) in writing and deliver to him (or his duly appointed personal representatives where applicable) a statement setting forth the class and/or number of Shares which are the subject of the adjusted Award. Any adjustment shall take effect upon such written notification being given or on such date as may be specified in such written notification.

10. MODIFICATIONS TO THE PLAN

- 10.1 The Plan may be modified and/or altered from time to time by resolution of the Committee, except that:
- (a) no modification or alteration shall adversely affect the rights attaching to any Award granted prior to such modification or alteration except with the written consent of such number of Participants who, if their Awards were Released to them upon the Performance Condition relating to their Awards being satisfied in full, would thereby become entitled to not less than three-quarters (3/4) in number of all the Shares which would fall to be Vested upon release in full of all outstanding Awards under the Plan;
 - (b) no alteration shall be made to the rules of each of the Plan which relate to matters contained in Rules 844 to 849, Rules 853 and 854 of the Listing Manual to the advantage of Participants, except with the prior approval of the Shareholders in general meeting; and
 - (c) no modification or alteration shall be made without the prior approval of the SGX-ST and such other regulatory authorities as may be necessary.

For the purposes of Rule 10.1(a), the opinion of the Committee as to whether any modification or alteration would adversely affect the rights attached to any Award or which would be to the advantage of Participants (as the case may be) shall be final, binding and conclusive.

For the avoidance of doubt, nothing in this Rule 10.1 shall affect the right of the Committee under any other provision of the Plan to amend or adjust any Award, subject always to compliance with the Listing Manual and such other applicable laws and regulations.

- 10.2 Notwithstanding anything to the contrary contained in Rule 10.1, the Committee may at any time by resolution (and without other formality, save for the prior approval of the SGX-ST) amend or alter the Plan in any way to the extent necessary or desirable, in the opinion of the Committee, to cause the Plan to comply with, or take into account, any statutory provision (or any amendment or modification thereto, including amendment of or modification to the Companies Act) or the provision or the regulations of any regulatory or other relevant authority or body (including the SGX-ST).
- 10.3 Written notice of any modification or alteration made in accordance with this Rule 10 shall be given to all Participants.

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11. DURATION OF THE PLAN

- 11.1 The Plan shall continue to be in force at the discretion of the Committee, subject to a maximum period of ten (10) years commencing on the date on which the Plan is adopted by the Company in general meeting, provided that the Plan may continue beyond such period with the approval of the Shareholders by ordinary resolution in general meeting and of any relevant authorities which may then be required.
- 11.2 The Plan may be terminated at any time by the Committee at its discretion, or by resolution of the Shareholders in general meeting, subject to all relevant approvals which may be required, and if the Plan is so terminated, no further Awards shall be granted by the Company under the Plan.
- 11.3 The termination, discontinuance or expiry of the Plan shall not affect Awards which have been granted prior to such termination, discontinuance or expiry, whether such Awards have been Released (whether fully or partially) or not.

12. ADMINISTRATION OF THE PLAN

- 12.1 The Plan shall be administered by the Committee in its absolute discretion with such powers and duties as are conferred on it by the Board of the Company, provided that no member of the Committee shall participate in any deliberation or decision in respect of Award to be granted to or held by him.
- 12.2 The Committee shall have the power, from time to time, to make and vary such arrangements, guidelines and/or regulations (not being inconsistent with the Plan) for the implementation and administration of the Plan, to give effect to the provisions of the Plan and/or to enhance the benefit of the Awards and the Shares to the Participants, as it may, in its absolute discretion, think fit. Any matter pertaining or pursuant to the Plan, and any dispute and uncertainty as to the interpretation of the Plan, any rule, regulation or procedure thereunder or any rights under the Plan, shall be determined by the Committee.
- 12.3 Neither the Plan nor the grant of Awards granted under the Plan shall impose on the Company or the Committee or any of its members any liability whatsoever in connection with:
- (a) the lapsing of any Awards pursuant to any provision of the Plan;
 - (b) the failure or refusal by the Committee to exercise, or the exercise by the Committee of, any discretion under the Plan; and/or
 - (c) any decision or determination of the Committee made pursuant to any provision of the Plan.
- 12.4 Any decision or determination of the Committee made pursuant to any provision of the Plan (other than a matter to be certified by the Auditors) shall be final, binding and conclusive (including for the avoidance of doubt, any decisions pertaining to disputes as to the interpretation of the Plan or any rule, regulation or procedure hereunder or as to any rights under the Plan). The Committee shall not be required to furnish any reasons for any decision or determination made by it.
- 12.5 The Committee shall ensure that the rules of the Plan are in compliance with the Companies Act and the applicable laws and regulations in Singapore, including but not limited to, the Listing Manual.

APPENDIX B – RULES OF THE UMS PERFORMANCE SHARE PLAN 2026

13. DISCLOSURES IN ANNUAL REPORT

The following disclosures (as applicable) will be made by the Company in its annual report for so long as the Plan continues in operation from time to time as required by the Listing Manual including the following (where applicable):

- (a) the names of the members of the Committee administering the Plan;
- (b) the information required in the table below for the following Participants of the Plan:
 - (i) Participants who are Directors of the Company; and
 - (ii) Participants (other than those in (i) above) who have received Shares pursuant to the Release of Awards granted under the Plan which, in aggregate, represent five per cent. (5%) or more of the total number of Shares available under the Plan; and

Name of Participant	Aggregate number of Shares comprised in Awards granted during the financial year under review (including terms)	Aggregate number of Shares comprised in Awards granted since commencement of the Plan to the end of the financial year under review	Aggregate number of Shares comprised in Awards which have been allotted and/or transferred pursuant to the Vesting of Awards since commencement of the Plan to the end of the financial year under review	Aggregate number of Shares comprised in Awards which have not been Released as at the end of the financial year under review

- (c) such other information as may be required by the Listing Manual or the Companies Act.

If any of the above disclosures is not applicable, an appropriate negative statement will be included in the annual report.

14. ABSTENTION FROM VOTING

Shareholders who are eligible to participate in the Plan must abstain from voting on any resolution relating to the Plan, including, where applicable, any resolution relating to the implementation of the Plan, and the participation by, and grants to, controlling shareholders and their associates.

Such Shareholders should not accept appointments as proxy to vote on such resolutions unless specific instructions have been given in the proxy form on how the vote is to be cast.

15. NOTICES AND COMMUNICATIONS

- 15.1 Any Communication required to be given by a Participant to the Company shall be sent or made to the principal place of business of the Company or such other address (including electronic mail address) or facsimile number, and marked for the attention of the Committee, as may be notified by the Company to the Participant in writing.

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- 15.2 Any Communication required to be given to a Participant, or any Communication to be made between the Company and the Participant, shall be given or made by the Committee (or such person(s) as it may from time to time direct) on behalf of the Company and shall be delivered to him by hand or sent to the Participant at his home address, electronic mail address or facsimile number according to the records of the Company or the last known address, electronic mail address or facsimile number of the Participant.
- 15.3 Any Communication from a Participant to the Company shall be irrevocable and shall not be effective until received by the Company. Any Communication from the Company to a Participant shall be deemed to be received by that Participant when left at the address specified in Rule 15.2 or, if sent by post, on the day following the date of posting or, if sent by electronic mail or facsimile transmission, on the day of despatch.
- 15.4 It shall be the Participant's sole responsibility to ensure that all information contained in a Communication is complete, accurate and up to date.
- 15.5 The Company's records of any Communication, and its records of any transactions maintained by any relevant person authorised by the Company relating to or connected with the Plan, whether stored in electronic or printed form, shall be binding on the Participant and shall be admissible in evidence. The Participant shall not challenge or dispute the admissibility, reliability, accuracy or authenticity of the contents of such records merely on the basis that such records were incorporated and/or set out in electronic form or were produced by or are the output of a computer system.
- 15.6 Any provision in these Rules or any regulation of the Committee requiring a Communication to be signed by a Participant may be satisfied, in the case of an electronic Communication, by the execution of any online act, procedure or routine designated by the Company to signify the Participant's intention to be bound by such Communication.

16. TERMS OF EMPLOYMENT UNAFFECTED

The terms of employment and/or directorship of a Participant shall not be affected by his participation in the Plan, which shall neither form part of such terms nor entitle him to take into account such participation in calculating any compensation or damages on the termination of his employment for any reason.

17. TAXES

All taxes (including income tax) arising from the grant, Vesting or Release of any Award granted to any Participant under the Plan shall be borne by that Participant.

18. COSTS AND EXPENSES OF THE PLAN

- 18.1 Each Participant shall be responsible for all fees of CDP relating to or in connection with the allotment and issue, or transfer, of any Shares pursuant to the Release of any Award in CDP's name, the deposit of share certificate(s) with CDP, the Participant's Securities Account with CDP, or the Participant's securities sub-account with a Depository Agent, or the Participant's CPF investment account with a CPF agent bank.
- 18.2 Save for the taxes referred to in Rule 17 and such other costs and expenses expressly provided in the Plan to be payable by the Participants, all fees, costs and expenses incurred by the Company in relation to the Plan including but not limited to the fees, costs and expenses relating to the allotment and issue, or transfer, of Shares pursuant to the Release of any Award shall be borne by the Company.

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19. DISCLAIMER OF LIABILITY

Notwithstanding any provisions herein contained, the Committee and the Company shall not under any circumstances be held liable for any costs, losses, expenses and damages whatsoever and howsoever arising in any event, including but not limited to the Company's delay in issuing, or procuring the transfer of, the Shares or applying for or procuring the listing of new Shares on the SGX-ST in accordance with Rule 8.2.3.

20. DISPUTES

Any disputes or differences of any nature arising hereunder shall be referred to the Committee and its decision shall be final and binding in all respects.

21. GOVERNING LAW AND DISPUTE RESOLUTION

The Plan shall be governed by, and construed in accordance with, the laws of the Republic of Singapore.

The Participants, by accepting grants of Awards in accordance with the Plan, and the Company submit to the exclusive jurisdiction of the courts of the Republic of Singapore.

22. CONTRACTS (RIGHTS OF THIRD PARTIES) ACT 2001

No person other than the Company or a Participant shall have any right to enforce any provision of the Plan or any Award by the virtue of the Contracts (Rights of Third Parties) Act 2001 of Singapore.

23. COLLECTION, USE AND DISCLOSURE OF PERSONAL DATA

For the purposes of implementing and administering the Plan, and in order to comply with any applicable laws, listing rules, take-over rules, regulations and/or guidelines, the Company will collect, use and disclose the personal data of the Participants contained in any Communication (including the Letter of Award) given or received pursuant to the Plan and/or otherwise collected from the Participants (or their authorised representatives).

By participating in the Plan, each Participant consents to the collection, use and disclosure of his personal data for all such purposes, including the disclosure of such data to related corporations of the Company and/or third parties who provide services to the Company (whether within or outside Singapore), and to the collection, use and further disclosure of such data by such parties for such purposes. Each Participant also warrants that where he discloses the personal data of any third party to the Company in connection with the Plan, he has obtained the prior consent of such third party for the Company to collect, use and disclose such personal data for the purposes set out above, in accordance with any applicable laws, listing rules, take-over rules, regulations and/or guidelines. Each Participant shall indemnify the Company against any penalties, liabilities, claims, demands, losses and damages arising from the Participant's breach of this warranty.

APPENDIX B – RULES OF THE UMS PERFORMANCE SHARE PLAN 2026

Schedule A

UMS PERFORMANCE SHARE PLAN 2026

LETTER OF AWARD

Serial No.: _____

Date: _____

To: [Name]
[Designation]
[Address]

Private and Confidential

Dear Sir/Madam,

GRANT OF AWARD UNDER THE UMS PERFORMANCE SHARE PLAN 2026 FOR [FINANCIAL YEAR]

1. As part of your overall compensation package with UMS Integration Limited (the “**Company**”), the UMS Performance Share Plan 2026 (the “**Plan**”) is intended to recognise and reward employees of the Group who have contributed to the long-term growth and performance of the Group. *Unless otherwise defined herein, capitalised terms used in this letter shall have the meanings ascribed to them in the Plan.*
2. We are pleased to inform you that, pursuant to the Plan, the committee (the “**Committee**”) authorised and appointed by the Board of Directors of the Company to administer the Plan has approved the grant to you of an award (the “**Award**”) in respect of ordinary shares in the capital of the Company (“**Shares**”).
3. In determining the grant of the Award, the Committee has taken into account various factors including, *inter alia*, your rank, scope of responsibilities, performance, years of service, potential for future development and contribution to the success of the Group.
4. The particulars of the Award are set out below:
 - (a) Award Date: [●]
 - (b) Number of Shares which are the subject of the Award: [●] (“**Award Shares**”) [●]
 - (c) Performance Period to which the Award relates to: [●]
 - (d) Performance Targets which the Award relates to [●]
 - (e) Other condition(s) relating to the Award: [●]
 - (f) Date(s) by which the Award Shares shall be vested (“**Released Awards**”):

Vesting Periods	Release Schedule (As a percentage of the number of shares to be released)
FY [Year A]	[●]%
FY [Year B]	[●]%
FY [Year C]	[●]%

APPENDIX B – RULES OF THE UMS PERFORMANCE SHARE PLAN 2026

5. You are not required to pay for the grant of Award Shares.
6. Subject to Rule 7.1(b) of the Plan, should your service with the Company end prior to the release of the Award Shares, all unreleased Award Shares shall immediately lapse.
7. The Released Awards are determined by both the Group's performance and your performance in meeting the Performance Targets during the Performance Period and may differ from the Award Shares, and is subject further to the absolute discretion of the Committee.
8. The Award is personal to you and shall not be transferred, charged, assigned, pledged or otherwise disposed of, in whole or in part, unless with the prior approval of the Committee.
9. The Award shall be subject to the terms of the Letter of Award, the Plan (as the same may be amended pursuant to the terms thereof from time to time) and the Constitution of the Company.
10. Please note that the grant of the Award should be kept strictly confidential.

We look forward to your continued support and contributions to the success of the Company and the Group.

Yours faithfully,
For and on behalf of
UMS INTEGRATION LIMITED

Name:
Designation:

NOTICE OF EXTRAORDINARY GENERAL MEETING

UMS INTEGRATION LIMITED

(Incorporated in the Republic of Singapore)
(Company Registration No. 200100340R)
[Malaysian Registration No. 202402000027 (995911-D)]

NOTICE IS HEREBY GIVEN that an Extraordinary General Meeting (the “EGM”) of UMS Integration Limited (the “Company”) will be held at 16 Seletar Aerospace Crescent, Singapore 797567 on Thursday, 30 April 2026 at 10.30 a.m. (or as soon as practicable immediately following the conclusion or adjournment of the Annual General Meeting of the Company to be held at 10.00 a.m. on the same day and at the same place) for the purpose of considering and, if thought fit, passing with or without any modifications, the following resolutions:

Unless otherwise defined, all capitalised terms used in this Notice of EGM which are not defined herein shall have the same meanings ascribed to them in the circular issued by the Company to its Shareholders dated 14 April 2026 (the “Circular”).

ORDINARY RESOLUTION 1 - THE PROPOSED ADOPTION OF THE UMS EMPLOYEE SHARE OPTION SCHEME 2026

THAT:

- (a) the employee share option scheme to be known as the “UMS Employee Share Option Scheme 2026” (the “**UMS ESOS 2026**”), the details of and rules of which are set out in the Circular and under which Options may be granted to selected Participants, be and is hereby approved and adopted;
- (b) the Directors be and are hereby authorised to:
 - (i) establish and administer the UMS ESOS 2026;
 - (ii) modify and/or amend the UMS ESOS 2026 from time to time, provided that such modification or amendment is effected in accordance with the rules of the UMS ESOS 2026, and to do all such acts and to enter into all such transactions, arrangements and agreements as may be necessary or expedient in order to give full effect to the UMS ESOS 2026;
 - (iii) offer and grant Options in accordance with the rules of the UMS ESOS 2026; and
 - (iv) (notwithstanding that the authority conferred by this Resolution may have ceased to be in force) allot, issue and/or deliver from time to time such number of Shares in the capital of the Company as may be required to be allotted, issued and/or delivered pursuant to the exercise of Options granted under the UMS ESOS 2026, provided that the aggregate number of Shares available under the UMS ESOS 2026, when aggregated with (A) the total number of new Shares allotted and issued and/or to be allotted and issued, and issued Shares (including treasury shares) delivered and/or to be delivered, pursuant to Options already granted under the UMS ESOS 2026, and (B) the total number of Shares over which options or awards are granted under any other share option schemes or share plans of the Company, shall not exceed five per cent. (5%) of the total number of issued Shares (excluding treasury shares and subsidiary holdings) on the day preceding the Date of Grant of an Option; and
- (c) the Directors and/or any one of them be and are hereby authorised to complete and do all such acts and things (including executing such documents and approving any amendments, alterations or modifications to any documents as may be required) as they may consider expedient or necessary to give effect to the transactions contemplated by this Resolution.

NOTICE OF EXTRAORDINARY GENERAL MEETING

ORDINARY RESOLUTION 2 - THE PROPOSED GRANT OF OPTIONS AT A DISCOUNT UNDER THE UMS EMPLOYEE SHARE OPTION SCHEME 2026

THAT, subject to and contingent upon the passing of Ordinary Resolution 1, approval be and is hereby given for Options to be granted under the UMS ESOS 2026 with exercise prices which may, at the discretion of the Committee administering the UMS ESOS 2026, be set at a discount not exceeding twenty per cent. (20%) of the Market Price for the Shares prevailing at the Date of Grant of the relevant Options (such Market Price to be determined in accordance with the rules of the UMS ESOS 2026), provided that such discount does not exceed the relevant limits as may be set by the SGX-ST from time to time.

ORDINARY RESOLUTION 3 - THE PROPOSED ADOPTION OF THE UMS PERFORMANCE SHARE PLAN 2026

THAT:

- (a) the performance share plan to be known as the “UMS Performance Share Plan 2026” (the “**UMS PSP 2026**”), the details of and rules of which are set out in the Circular and under which Awards may be granted to selected Participants, be and is hereby approved and adopted;
- (b) the Directors be and are hereby authorised to:
 - (i) establish and administer the UMS PSP 2026;
 - (ii) modify and/or amend the UMS PSP 2026 from time to time, provided that such modification or amendment is effected in accordance with the rules of the UMS PSP 2026, and to do all such acts and to enter into all such transactions, arrangements and agreements as may be necessary or expedient in order to give full effect to the UMS PSP 2026;
 - (iii) offer and grant Awards in accordance with the rules of the UMS PSP 2026; and
 - (iv) (notwithstanding that the authority conferred by this Resolution may have ceased to be in force) allot, issue and/or deliver from time to time such number of Shares in the capital of the Company as may be required to be allotted, issued and/or delivered pursuant to the vesting of Awards granted under the UMS PSP 2026, provided that the aggregate number of Shares available under the UMS PSP 2026, when aggregated with (A) the total number of new Shares allotted and issued and/or to be allotted and issued, and issued Shares (including treasury shares) delivered and/or to be delivered, pursuant to Awards already granted under the UMS PSP 2026, and (B) the total number of Shares over which options or awards are granted under any other share option schemes or share plans of the Company, shall not exceed five per cent. (5%) of the total number of issued Shares (excluding treasury shares and subsidiary holdings) on the day preceding the Date of Grant of an Award; and
- (c) the Directors and/or any one of them be and are hereby authorised to complete and do all such acts and things (including executing such documents and approving any amendments, alterations or modifications to any documents as may be required) as they may consider expedient or necessary to give effect to the transactions contemplated by this Resolution.

BY ORDER OF THE BOARD

Lee Wei Hsiung
Chin Yee Seng
Company Secretaries

Singapore, 14 April 2026

NOTICE OF EXTRAORDINARY GENERAL MEETING

Notes:

1. The EGM will be held, in a **wholly physical format**, at 16 Seletar Aerospace Crescent Singapore 797567 on Thursday, 30 April 2026 at 10.30 a.m. (or as soon as practicable immediately following the conclusion or adjournment of the Annual General Meeting of the Company to be held at 10.00 a.m. on the same day and at the same place). **There will be no option for members to participate in the EGM virtually.**
2. EGM Documents. This Notice of EGM, the accompanying Proxy Form and the Circular have been made available on the Company's website at URL <http://www.umsgroup.com.sg/ir.html>, via SGXNet at URL <https://www.sgx.com/securities/company-announcements>, and on Bursa Malaysia at URL https://www.bursamalaysia.com/bm/market_information/announcements/company_announcement.

Printed copies of this Notice of EGM, the accompanying Proxy Form and a Request Form will be sent by post to the members. Members who wish to receive a printed copy of the Circular are required to complete and return the Request Form to the Company by **20 April 2026**:

- (a) via email:
 - (i) to shareregistry@incorp.asia, in the case of Singapore Shareholders; or
 - (ii) to info@sshb.com.my, or via <https://www.sshb.com.my/new/requestarep.aspx>, in the case of Malaysia Shareholders; or
 - (b) via post to the Company's Share Registrar in Singapore, In.Corp Corporate Services Pte. Ltd., at 36 Robinson Road, #20-01 City House, Singapore 068877.
3. Submission of Questions prior to the EGM. Members may submit substantial and relevant questions relating to the resolutions to be tabled for approval at the EGM in advance of the EGM by **22 April 2026** (being seven (7) calendar days after the date of the Notice of EGM) (the "**Cut-Off Time**") via email to UMSAGM300426@umsgroup.com.sg.

Members submitting questions are required to provide the following details, for verification purposes:

- (i) full name;
- (ii) NRIC number;
- (iii) current address;
- (iv) contact number;
- (v) number of Shares held; and
- (vi) the manner in which they hold Shares in the Company (e.g. via CDP, CPF and/or SRS),

failing which the Company shall be entitled to regard the submission as invalid and not respond to the questions submitted.

The Company will endeavour to address all substantial and relevant questions relating to the resolutions to be tabled for approval at the EGM received from members by the Cut-Off Time, and to publish its responses on the Company's website at URL <http://www.umsgroup.com.sg/ir.html>, via SGXNet at URL <https://www.sgx.com/securities/company-announcements>, and on Bursa Malaysia at URL https://www.bursamalaysia.com/bm/market_information/announcements/company_announcement, by **24 April 2026** after trading hours (being forty-eight (48) hours prior to the closing date and time for the lodgement of the Proxy Form). Any subsequent clarification sought, or substantial and relevant questions submitted after the Cut-Off Time will be consolidated and addressed at the EGM. **Where substantially similar questions are received, the Company may consolidate such questions and consequently not all questions may be individually addressed.**

The Company will publish the minutes of the EGM on SGXNet and the Company's website within one (1) month after the date of the EGM, and the minutes will include the responses to the questions referred to above.

4. Voting by Proxy. A member who is unable to attend the EGM and wishes to appoint proxy(ies) to attend, speak and vote at the EGM on his/her/its behalf should complete, sign and return the Proxy Form in accordance with the instructions printed thereon.

A proxy need not be a member of the Company.

A member who is not a Relevant Intermediary* is entitled to appoint not more than two (2) proxies to attend, speak and vote at the EGM. Where such member's instrument appointing a proxy(ies) appoints more than one (1) proxy, the proportion of the shareholding concerned to be represented by each proxy shall be specified in the instrument. If no percentage is specified, the first named proxy shall be treated as representing 100 per cent. (100%) of the shareholding and the second named proxy shall be deemed to be an alternate to the first named.

NOTICE OF EXTRAORDINARY GENERAL MEETING

A member who is a Relevant Intermediary* is entitled to appoint more than two (2) proxies to attend, speak and vote at the EGM, but each proxy must be appointed to exercise the rights attached to a different share or shares held by such member. Where such member's instrument appoints more than two (2) proxies, the number and class of shares in relation to which each proxy has been appointed shall be specified in the instrument.

Investors who hold shares under the Central Provident Fund Investment Scheme ("CPF Investor") and/or the Supplementary Retirement Scheme ("SRS Investor") (as may be applicable) may attend and cast their vote(s) at the EGM in person. CPF and SRS Investors who are unable to attend the EGM but would like to vote, may inform their CPF and/or SRS Approved Nominees to appoint the Chairman of the EGM to act as their proxy and submit their votes by **20 April 2026** (being at least seven (7) working days before the EGM), in which case, the CPF and SRS Investors shall be precluded from attending the EGM.

* "Relevant intermediary" has the meaning ascribed to it in Section 181 of the Companies Act 1967 of Singapore as set out below:

- (i) a banking corporation licensed under the Banking Act 1970 of Singapore or a wholly-owned subsidiary of such a banking corporation, whose business includes the provision of nominee services and who holds shares in that capacity;
- (ii) a person holding a capital markets services licence to provide custodial services under the Securities and Futures Act 2001 of Singapore and who holds shares in that capacity; or
- (iii) the CPF Board established by the Central Provident Fund Act 1953 of Singapore (the "CPF Act"), in respect of shares purchased under the subsidiary legislation made under the CPF Act providing for the making of investments from the contributions and interest standing to the credit of members of the CPF, if the CPF Board holds those shares in the capacity of an intermediary pursuant to or in accordance with that subsidiary legislation.

A corporation which is a member of the Company may by resolution of its directors or other governing body authorise such person as it thinks fit to act as its representative at the EGM, and the person so authorised shall upon production of a copy of such resolution certified by a director of the corporation to be a true copy, be entitled to exercise the powers on behalf of the corporation so represented as the corporation could exercise in person if it were an individual.

The instrument appointing a proxy or proxies must be under the hand of the appointor or of his attorney duly authorised in writing. Where the instrument appointing a proxy or proxies is executed by a corporation, it must be executed either under its common seal or under the hand of an attorney or duly authorised officer. Where the instrument appointing a proxy or proxies is executed by an attorney on behalf of the appointor, the letter or power of attorney or a duly certified copy thereof must be lodged with the instrument, failing which the instrument may be treated as invalid.

The instrument appointing proxy(ies) must be submitted to the Company in the following manner:

- (a) if sent personally or by post, be deposited at:
 - (i) the registered office of the Company at 23 Changi North Crescent, Singapore 499616, in the case of Singapore Shareholders; or
 - (ii) the office of the Company's Share Registrar in Malaysia, Securities Services (Holdings) Sdn. Bhd., at Level 7, Menara Milenium Jalan Damanlela, Pusat Bandar Damansara, Damansara Heights 50490 Kuala Lumpur, Malaysia, in the case of Malaysia Shareholders; or
- (b) if submitted electronically, be submitted via email to the Company at UMSAGM300426@umsgroup.com.sg.

in either case, by **10.30 a.m. on 27 April 2026** (being not less than seventy-two (72) hours before the time appointed for holding the EGM), failing which the instrument of proxy shall not be treated as valid.

Members are strongly encouraged to submit the completed and signed Proxy Forms electronically via email.

The Company shall be entitled to reject an instrument of proxy which is incomplete, improperly completed, illegible or where the true intentions of the appointor are not ascertainable from the instructions of the appointor specified in the instrument of proxy. In addition, in the case of shares entered in the Depository Register, the Company shall be entitled to reject any instrument of proxy if the member, being the appointor, is not shown to have any shares entered against his/her/its name in the Depository Register as at seventy-two (72) hours before the time appointed for holding the EGM, as certified by The Central Depository (Pte) Limited to the Company.

The completion and return of the instrument appointing a proxy(ies) by a member shall not preclude such member from attending, speaking and voting in person at the EGM should such member subsequently decide to do so. The appointment of the proxy(ies) for the EGM will be deemed to be revoked if such member attends the EGM in person and in such event, the Company reserves the right to refuse to admit any person(s) appointed under the relevant instrument appointing the proxy(ies) to the EGM.

NOTICE OF EXTRAORDINARY GENERAL MEETING

Personal data privacy

By (a) attending, speaking or voting at the EGM and/or adjournment thereof; (b) submitting an instrument appointing a proxy(ies) and/or representative(s) to attend, speak and vote at the EGM and/or any adjournment thereof; or (c) submitting any questions prior to, or at, the EGM, a member of the Company (i) consents to the collection, use and disclosure of the member's personal data by the Company (or its agents or service providers) for the purpose of processing and administration by the Company (or its agents or service providers) of proxies and representatives appointed for the EGM (including any adjournment thereof), addressing substantive and relevant questions from members received prior to, or at, the EGM, preparation and compilation of the attendance lists, minutes and other documents relating to the EGM (including any adjournment thereof), and in order for the Company (or its agents or service providers) to comply with any applicable laws, listing rules, regulations and/or guidelines (collectively, the "**Purposes**"), (ii) warrants that where the member discloses the personal data of the member's proxy(ies) and/or representative(s) to the Company (or its agents or service providers), the member has obtained the prior consent of such proxy(ies) and/or representative(s) for the collection, use and disclosure by the Company (or its agents or service providers) of the personal data of such proxy(ies) and/or representative(s) for the Purposes, and (iii) agrees that the member will indemnify the Company (or its agents or service providers) in connection with any penalties, liabilities, claims, demands, losses and damages as a result of the member's breach of the representation and warranty.

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PROXY FORM

UMS INTEGRATION LIMITED

(Incorporated in the Republic of Singapore)
(Registration No. 200100340R)
[Malaysian Registration No. 202402000027 (995911-D)]

PROXY FORM

EXTRAORDINARY GENERAL MEETING

(Please see notes overleaf before completing this Form)

IMPORTANT

- CPF Investors or SRS Investors:
 - may attend and cast their vote(s) at the EGM in person; or
 - may appoint the Chairman of the EGM as proxy to vote on their behalf at the EGM, in which case they should approach their respective CPF and/or SRS Approved Nominees to submit their votes by **20 April 2026** (being at least seven (7) working days before the EGM), and in such case, the CPF and SRS Investors shall be precluded from attending the EGM.
- This Proxy Form is not valid for use by CPF Investors and SRS Investors and shall be ineffective for all intents and purposes if used or purported to be used by them.**
- By submitting an instrument appointing a proxy(ies) and/or representative(s), the member accepts and agrees to the personal data privacy terms set out in the Notice of EGM dated 14 April 2026.

I/We*, _____ (Name) _____ (NRIC/Passport No./Company Regn. No.)

of _____ (Address)

being a member/members* of **UMS INTEGRATION LIMITED** (the "Company"), hereby appoint:

Name	NRIC/Passport No.	Proportion of Shareholdings	
		No. of Shares	%
Address			

and/or* failing him/her* (delete as appropriate)

Name	NRIC/Passport No.	Proportion of Shareholdings	
		No. of Shares	%
Address			

or failing him/her/them*, the Chairman of the Extraordinary General Meeting of the Company ("**EGM**") as my/our* proxy/proxies* to attend and vote for me/us* on my/our* behalf at the EGM to be held at 16 Seletar Aerospace Crescent Singapore 797567 on Thursday, 30 April 2026 at 10.30 a.m. (or as soon as practicable immediately following the conclusion or adjournment of the Annual General Meeting of the Company to be held at 10.00 a.m. on the same day and at the same place) and at any adjournment thereof. I/We* direct my/our* proxy/proxies* to vote for or against the resolution(s) to be proposed at the EGM as indicated hereunder. If no specific direction as to voting is given or in the event of any other matter arising at the EGM and at any adjournment thereof, the proxy/proxies* will vote or abstain from voting at his/her/their* discretion.

No.	Ordinary Resolutions	For**	Against**	Abstain**
1.	To approve the proposed adoption of the UMS Employee Share Option Scheme 2026			
2.	To approve the proposed grant of Options at a discount under the UMS Employee Share Option Scheme 2026			
3.	To approve the proposed adoption of the UMS Performance Share Plan 2026			

** Voting will be conducted by poll. If you wish your proxy or proxies to exercise all your votes "For", "Against" or to "Abstain" from voting, please indicate with a tick (✓) within the box provided. Alternatively, please indicate the number of votes as appropriate. If you mark the abstain box for a particular resolution, you are directing your proxy or proxies not to vote on that resolution on a poll and your votes will not be counted in computing the required majority on a poll.

Dated this _____ day of _____ 2026

Total No. of Shares in:	No. of Shares
(a) Depository Register	
(b) Bursa Register	
(c) Register of Members in Singapore and/or Malaysia	

Signature(s) of Member(s)/Common Seal of Corporate Member(s)

* Delete as appropriate.

IMPORTANT: PLEASE READ NOTES FOR PROXY FORM OVERLEAF



PROXY FORM

IMPORTANT: PLEASE READ NOTES BELOW CAREFULLY BEFORE COMPLETING THIS FORM

Notes:

1. A member of the Company should insert the total number of shares held. If the member has shares entered against his/her/its name in the Depository Register (as defined in Section 81SF of the Securities and Futures Act 2001 of Singapore (the "SFA")), he/she/it should insert that number of shares. If the member has shares registered in his/her/its name in the Register of Members (maintained by or on behalf of the Company), he/she/it should insert that number of shares. If the member has shares entered against his/her/its name in the Depository Register and shares registered in his/her/its name in the Register of Members, he/she/it should insert the aggregate number of shares entered against his/her/its name in the Depository Register and registered in his name in the Register of Members. **If no number is inserted, this form of proxy will be deemed to relate to all the shares held by the member of the Company.**
2. (a) A member who is not a Relevant Intermediary* is entitled to appoint not more than two (2) proxies to attend, speak and vote at the EGM. Where such member's instrument appointing a proxy(ies) appoints more than one (1) proxy, the proportion of the shareholding concerned to be represented by each proxy shall be specified in the instrument. If no percentage is specified, the first named proxy shall be treated as representing 100 per cent. (100%) of the shareholding and the second named proxy shall be deemed to be an alternate to the first named.
(b) A member who is a Relevant Intermediary* is entitled to appoint more than two (2) proxies to attend, speak and vote at the EGM, but each proxy must be appointed to exercise the rights attached to a different share or shares held by such member. Where such member's instrument appoints more than two (2) proxies, the number and class of shares in relation to which each proxy has been appointed shall be specified in the instrument.
(c) Investors who hold shares under the Central Provident Fund Investment Scheme ("CPF Investors") and/or the Supplementary Retirement Scheme ("SRS Investors") (as may be applicable):
 - (i) may attend and cast their vote(s) at the EGM in person; or
 - (ii) may appoint the Chairman of the EGM as proxy to vote on their behalf at the EGM, in which case they should approach their respective CPF and/or SRS Approved Nominees to submit their votes by **20 April 2026** (being at least seven (7) working days before the EGM), and in such case, the CPF and SRS Investors shall be precluded from attending the EGM.

* "Relevant intermediary" has the meaning ascribed to it in Section 181 of the Companies Act 1967 of Singapore as set out below:

- (a) a banking corporation licensed under the Banking Act 1970 of Singapore or a wholly-owned subsidiary of such a banking corporation, whose business includes the provision of nominee services and who holds shares in that capacity;
 - (b) a person holding a capital markets services licence to provide custodial services under the SFA and who holds shares in that capacity; or
 - (c) the CPF Board established by the Central Provident Fund Act 1953 of Singapore (the "CPF Act"), in respect of shares purchased under the subsidiary legislation made under the CPF Act providing for the making of investments from the contributions and interest standing to the credit of members of the CPF, if the CPF Board holds those shares in the capacity of an intermediary pursuant to or in accordance with that subsidiary legislation.
3. A proxy need not be a member of the Company.
 4. A member may choose to appoint the Chairman of the EGM as his/her/its proxy, but this is not mandatory. In appointing a proxy or proxies, if no specific direction as to voting is given or in the event of any other matter arising at the EGM and at any adjournment thereof, the proxy(ies) will vote or abstain from voting at his/her/their discretion.
 5. A corporation which is a member of the Company may by resolution of its directors or other governing body authorise such person as it thinks fit to act as its representative at the EGM, and the person so authorised shall upon production of a copy of such resolution certified by a director of the corporation to be a true copy, be entitled to exercise the powers on behalf of the corporation so represented as the corporation could exercise in person if it were an individual.
 6. The instrument appointing a proxy or proxies must be under the hand of the appointor or of his attorney duly authorised in writing. Where the instrument appointing a proxy or proxies is executed by a corporation, it must be executed either under its common seal or under the hand of an attorney or duly authorised officer. Where the instrument appointing a proxy or proxies is executed by an attorney on behalf of the appointor, the letter or power of attorney or a duly certified copy thereof must be lodged with the instrument, failing which the instrument may be treated as invalid.
 7. The instrument appointing proxy(ies) must be submitted to the Company in the following manner:
 - (a) if sent personally or by post, be deposited at:
 - (i) the registered office of the Company at 23 Changi North Crescent, Singapore 499616, in the case of Singapore Shareholders; or
 - (ii) the office of the Company's Share Registrar in Malaysia, Securities Services (Holdings) Sdn. Bhd., at Level 7, Menara Milenium Jalan Damanlela, Pusat Bandar Damansara, Damansara Heights 50490 Kuala Lumpur, Malaysia, in the case of Malaysia Shareholders; or
 - (b) if submitted electronically, be submitted via email to the Company at UMSAGM300426@umsgroup.com.sg,

in either case, by **10.30 a.m. on 27 April 2026** (being not less than seventy-two (72) hours before the time appointed for holding the EGM), failing which the instrument of proxy shall not be treated as valid.

Members are strongly encouraged to submit the completed and signed Proxy Forms electronically via email.

8. The Company shall be entitled to reject an instrument of proxy which is incomplete, improperly completed, illegible or where the true intentions of the appointor are not ascertainable from the instructions of the appointor specified in the instrument of proxy. In addition, in the case of shares entered in the Depository Register, the Company shall be entitled to reject any instrument of proxy if the member, being the appointor, is not shown to have any shares entered against his/her/its name in the Depository Register as at seventy-two (72) hours before the time appointed for holding the EGM, as certified by The Central Depository (Pte) Limited to the Company.
9. The completion and return of the instrument appointing a proxy(ies) by a member shall not preclude such member from attending, speaking and voting in person at the EGM should such member subsequently decide to do so. The appointment of the proxy(ies) for the EGM will be deemed to be revoked if such member attends the EGM in person and in such event, the Company reserves the right to refuse to admit any person(s) appointed under the relevant instrument appointing the proxy(ies) to the EGM.

Personal data privacy

By submitting an instrument appointing a proxy(ies) and/or representative(s), the member of the Company accepts and agrees to the personal data privacy terms set out in the Notice of EGM dated 14 April 2026.