

UMS Holdings Limited
Company Registration No: 200100340R
(Incorporated in Singapore)

**RESPONSE TO QUERY FROM THE SINGAPORE EXCHANGE
SECURITIES TRADING LIMITED (“SGX-ST”) ON THE ANNUAL REPORT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012 (“ANNUAL
REPORT”)**

The Board of Directors (the “Board”) of UMS Holdings Limited (the “Company”) wishes to provide the following information in response to SGX-ST’s query on 11 April 2013 in connection with the Company’s Annual Report for the financial year ended 31 December 2012 (“Annual Report”):

SGX-ST’s Query:

The unquoted investment of S\$4,276,000 was classified as non-current assets in the 2012 Full Year Result Announcement. Why is this same investment classified as current asset in the 2012 Annual Report?

Company’s Response:

This unquoted investment was originally intended to be held to maturity. However, subsequent to the financial year end but prior to issuance of the 2012 Annual Report, the Group opted to liquidate this investment. In the light of this development, it is necessary to reclassify this investment as a current asset as at the financial year end in accordance with Singapore Financial Reporting Standards.

BY ORDER OF THE BOARD

Luong Andy
Chief Executive Officer
15 April 2013