UnUsUaL™
飛凡有限公司 LIMITED
a mm2 entertainment company

(Company Registration No. 201611835H)
(Incorporated in the Republic of Singapore)

PROPOSED APPOINTMENT OF NEXIA SINGAPORE PAC

1. INTRODUCTION

The Board of Directors (the "**Board**") of UnUsUaL Limited (the "**Company**" and together with its subsidiaries, the "**Group**") wishes to announce that the Company proposes to appoint Nexia Singapore PAC ("**Nexia Singapore**") as the auditor of the Group in place of the retiring auditor, CLA Global TS Public Accounting Corporation ("**CLA Global TS**") (the "**Proposed Appointment of Auditor**").

2. RETIREMENT OF EXISTING AUDITOR

The Company's existing auditor, CLA Global TS, has been the auditor of the Company since its first financial year end following the Company's listing in 2017. CLA Global TS was re-appointed as auditors at the last AGM of the Company held on 28 July 2025 to hold office until the conclusion of the next AGM.

CLA Global TS has informed the Company that it will not be seeking re-appointment as auditor of the Company and will retire as the auditor of the Company following the conclusion of the upcoming annual general meeting for the financial year ended 31 March 2026 (the "**FY2026 AGM**").

The Company has, to date, no concerns regarding the manner in which CLA Global TS has discharged its audit responsibility. The Board is not aware of any circumstances, professional or specific reasons connected with the pending retirement of CLA Global TS that should be brought to the attention of the Company's shareholders ("**Shareholders**"), save for the disclaimer of opinion (the "**Disclaimer of Opinion**") in the auditor's report dated 30 June 2026 in respect of the audited consolidated financial statements of the Group for the financial year ended 31 March 2026. Details of the Disclaimer of Opinion were announced by the Company on 30 June 2026.

CLA Global TS has also confirmed to the Board that their retirement as external auditor of the Company did not arise from circumstances that should be brought to the attention of the Shareholders.

The Board would like to take this opportunity to express its appreciation for the past services rendered by CLA Global TS.

3. PROPOSED APPOINTMENT OF AUDITOR

The Board, in consultation with the Audit Committee ("**AC**") of the Company, having reviewed proposals from several audit firms and deliberated on the suitability of the respective audit firms, has recommended Nexia Singapore to be appointed as the auditor of the Company.

There will be no change in the scope of the audit to be undertaken by Nexia Singapore.

In assessing the suitability of Nexia Singapore as the Company's new auditor, the AC considered, *inter alia*, the Audit Quality Indicators Disclosure Framework issued by the Accounting and Corporate Regulatory Authority of Singapore ("**ACRA**"), as well as other relevant factors, including the adequacy of Nexia Singapore's resources, experience, industry expertise, partner credentials, staffing composition and audit quality track record.

The AC is satisfied that Nexia Singapore and the audit engagement partner assigned to the audit have the requisite resources, experience and expertise to undertake the audit of the Group and that there will be an adequate number of suitably experienced supervisory and professional staff assigned to the audit, having regard to the size, nature and complexity of the Group.

Nexia Singapore has, on 7 July 2026 given its written consent to act as new auditor of the Company and its Singapore incorporated subsidiaries, subject to approval from Shareholders for the Proposed Appointment of auditor at the FY2026 AGM, and, if appointed, Nexia Singapore will hold office until the conclusion of the next annual general meeting of the Company.

4. COMPLIANCE WITH RULE 712 OF THE CATALIST RULES

In accordance with the requirements of Rule 712(3) of the Catalist Rules:

(a) the outgoing auditor, CLA Global TS, has confirmed, by its letter dated 30 June 2026, that it is not aware of any professional reasons why Nexia Singapore should not accept appointment as the new auditor, save for the Disclaimer of Opinion referred to in Section 2 above, details of which were announced by the Company on 30 June 2026.

(b) save for the paragraph (a) above, the Company confirms that there were no disagreements with CLA Global TS on accounting treatments within the last 12 months up to the date of this announcement.

(c) save for the paragraph (a) and (b) above, the Company confirms that it is not aware of any circumstances connected with the Proposed Appointment of Auditor that should be brought to the attention of Shareholders which has not been disclosed in this announcement;

(d) the Company confirms that the specific reasons for the Proposed Appointment of Auditor are disclosed above. The Proposed Appointment of Auditor is not due to the dismissal of CLA Global TS. In addition, CLA Global TS was neither dismissed nor directed by the SGX-ST to be replaced under Rule 305(1)(eb) of the Catalist Rules; and

(e) the Company confirms that it is in compliance with Rules 712 and 715 of the Catalist Rules in relation to the proposed appointment of Nexia Singapore as the new auditor.

Subject to Shareholders' approval of the Proposed Appointment of Auditor, Nexia Singapore will be appointed as auditor of the Company and its Singapore-incorporated subsidiaries.

The Group’s subsidiaries in Malaysia and Hong Kong will continue to be audited by STH & Co., Chartered Accountants and Fan, Chan & Co. respectively.

The Group’s subsidiary in China is not required to undergo a statutory audit under the laws of its jurisdiction of incorporation.

For the purposes of the audit of the Group's consolidated financial statements, the financial information of the Group's foreign-incorporated subsidiaries will continue to be reviewed and/or subjected to such audit procedures as Nexia Singapore considers necessary.

5. NOTICE OF AGM

The notice of the AGM and the details of the Proposed Appointment of Auditor will be made available on SGXNET and the Company’s website.

By Order of the Board

Leslie Ong
Executive Director and Chief Executive Officer
10 July 2026

This announcement has been prepared by the Company and its contents have been reviewed by the Company's Sponsor, Hong Leong Finance Limited.

It has not been examined or approved by the Exchange and the Exchange assumes no responsibility for the contents of this announcement, including the correctness of any of the statements or opinions made or reports contained in this announcement.

The details of the contact person for the Sponsor is Mr. Kaeson Chui, Vice President, at 16 Raffles Quay, #01-05 Hong Leong Building, Singapore 048581 Telephone (65) 64159886