

(Company Registration No.: 201420225D)
(Incorporated in the Republic of Singapore on 10 July 2014)

**PROPOSED DUAL PRIMARY LISTING OF THE ORDINARY SHARES OF THE COMPANY
ON THE MAIN BOARD OF THE STOCK EXCHANGE OF HONG KONG LIMITED**

– RELIEF UNDER SECTION 201(12) OF THE COMPANIES ACT, CHAPTER 50

The Board of Directors (the “**Board**”) of LHN Limited (the “**Company**”, and together with its subsidiaries, the “**Group**”) refers to the Company’s announcements dated 5 May 2017, 8 June 2017, 11 June 2017, 19 September 2017, 1 December 2017, 8 December 2017 and 15 December 2017 (the “**Previous Announcements**”) and the circular to shareholders dated 2 September 2017 (“**Circular**”) in relation to the proposed dual primary listing of its ordinary shares (the “**Shares**”) on the Main Board of The Stock Exchange of Hong Kong Limited (the “**SEHK**”).

Capitalised terms used herein, unless otherwise defined, shall have the definitions ascribed to them in the Circular.

Further to the Previous Announcements, the Company wishes to inform its shareholders (“**Shareholders**”) that upon successful listing of the shares of the Company on the Main Board of the SEHK, which is expected to be on 29 December 2017 based on the current listing timetable (“**Listing Date**”), the Company will have to comply with the HK Listing Rules from the Listing Date and onwards.

Rule 13.47 of the HK Listing Rules provides that “[a]n issuer’s annual report must comply with the provisions set out in Appendix 16 in relation to annual reports...” and that under note 2.1 of Appendix 16 to the HK Listing Rules provides that “annual financial statements of a listed issuer are required ... to conform with (i) Hong Kong Financial Reporting Standards (HKFRS); or (ii) International Financial Reporting Standards (IFRS)...”

Furthermore, note 2.2 of Appendix 16 to the HK Listing Rules provides that “[a]n issuer must apply one of the bodies of standards referred to in Note 2.1 consistently and shall not normally change from one body of standards to the other...”

Accordingly, as the Company currently prepares its financial statements in accordance with the Singapore Financial Reporting Standards which is in compliance with Section 201(12) of the Companies Act, Chapter 50 (“**S201(12) Relief**”), it has applied under S201(12) to the Accounting and Corporate Regulatory Authority, for relief from preparing its financial statements for the financial year ended 30 September 2017 (“**FY2017**”) in accordance with the Singapore Financial Reporting Standards (the “**Application**”). Pursuant to the Application, the Board is pleased to inform Shareholders that Company had been granted the S201(12) Relief on 21 December 2017. Consequently, the Company’s annual report for FY2017 shall be presented in accordance with the International Financial Reporting Standards.

This announcement is for information purposes only and does not constitute an invitation or offer to acquire, purchase or subscribe for securities nor is it calculated to invite any such offer or invitation. In particular, this announcement does not constitute and is not an offer to sell or a solicitation of any offer to buy securities by the public in any jurisdiction, nor is it an invitation to the public to make offers to subscribe for or purchase any securities, nor is it calculated to invite offers by the public to subscribe for or purchase any securities. This announcement must not be regarded as an inducement to subscribe for or purchase any securities, and no such inducement is intended.

By Order of the Board

Kelvin Lim
Executive Director and Chairman
21 December 2017

*This announcement has been prepared by LHN Limited (the “**Company**”) and its contents have been reviewed by the Company’s sponsor, PrimePartners Corporate Finance Pte. Ltd. (the “**Sponsor**”), for compliance with the Singapore Exchange Securities Trading Limited (the “**SGX-ST**”) Listing Manual Section B: Rules of Catalyst. The Sponsor has not verified the contents of this announcement.*

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

The contact person for the Sponsor is Ms Gillian Goh, Director, Head of Continuing Sponsorship, (Mailing Address: 16 Collyer Quay, #10-00 Income at Raffles, Singapore 049318 and E-mail: sponsorship@ppcf.com.sg).