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**LHN LIMITED**

**賢能集團有限公司\***

*(Incorporated in the Republic of Singapore with limited liability)*

**(Hong Kong Stock Code: 1730)**

**(Singapore Stock Code: 410)**

## **OVERSEAS REGULATORY ANNOUNCEMENT**

This overseas regulatory announcement is made by LHN Limited (the “Company”) pursuant to Rule 13.10B of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited, which requires a listed issuer to announce any information released to any other stock exchange on which its securities are listed at the same time as the information is released to that other exchange.

Please refer to the following pages of the document which has been published by the Company on the website of the Singapore Exchange Securities Trading Limited on 27 September 2018. In case of any inconsistency between the English version and the Chinese version, the English version shall prevail.

By Order of the Board

**LHN Limited**

**Lim Lung Tieng**

*Executive Chairman and Group Managing Director*

Singapore, 27 September 2018

*As at the date of this announcement, the board of directors of the Company comprises Mr. Lim Lung Tieng and Ms. Lim Bee Choo as executive directors; and Ms. Ch’ng Li-Ling, Mr. Yong Chee Hiong and Mr. Chan Ka Leung Gary as independent non-executive directors.*

\* *For identification purpose only*

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

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

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The Board of Directors (the “**Board**”) of LHN Limited (the “**Company**”, and together with its subsidiaries, the “**Group**”) wishes to inform its shareholders (“**Shareholders**”) that Rule 13.47 of The Stock Exchange of Hong Kong Listing Rules (“**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 International Financial Reporting Standards for the financial year ending 30 September 2018, it has applied to the Accounting and Corporate Regulatory Authority for relief from the requirements of Section 201(12) of the Companies Act, Chapter 50 (the “**S201(12) Relief**”) which requires it to prepare its financial statements for the financial year ending 30 September 2018 (“**FY2018**”) in accordance with the Singapore Financial Reporting Standards (the “**Application**”). Following the Application, the Board is pleased to inform Shareholders that the Company had been granted the S201(12) Relief on 27 September 2018. Consequently, the Company’s annual report for FY2018 shall be presented in accordance with the International Financial Reporting Standards.

By Order of the Board

Lim Lung Tieng  
Executive Chairman and Group Managing Director  
27 September 2018