



## NTEGRATOR Holdings Limited

(Incorporated in the Republic of Singapore)  
(Company Registration Number 199904281D)

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### APPLICATION FOR AN EXTENSION OF TIME TO COMPLY WITH RULES 707(1), 707(2) AND 711A OF THE SINGAPORE EXCHANGE SECURITIES TRADING LIMITED ("SGX-ST") LISTING MANUAL SECTION B: RULES OF CATALIST

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#### 1. INTRODUCTION

- 1.1 The Board of Directors (the "**Board**") of NTEGRATOR Holdings Limited (the "**Company**", and together with its subsidiaries, the "**Group**") wishes to announce that the Company had on 4 April 2023, made an application through its Sponsor, PrimePartners Corporate Finance Pte. Ltd. to the Singapore Exchange Regulation Pte. Ltd. for an extension of time to comply with Rules 707(1), 707(2) and 711A of the SGX-ST Listing Manual Section B: Rules of Catalist ("**Catalist Rules**") for the financial year ended 31 December 2022 ("**FY2022**").
- 1.2 Pursuant to Rules 707(1), 707(2) and 711A of the Catalist Rules, the Company must:
- a. hold its annual general meeting ("**AGM**") for FY2022 on or before 30 April 2023 (i.e., within 4 months from the end of its financial year);
  - b. issue its annual report for FY2022 ("**FY2022 AR**") to shareholders and the SGX-ST by 15 April 2023 (i.e., at least 14 days before the date of its AGM); and
  - c. issue its sustainability report for FY2022 ("**FY2022 SR**") by 30 April 2023 (i.e., no later than 4 months after the end of its financial year).
- 1.3 Accordingly, the Company is seeking an extension of time from the Singapore Exchange Regulation Pte. Ltd. ("**SGX Regco**"), in relation to the following:
- a. a 60 days extension to hold its AGM for FY2022 on or before 29 June 2023 instead of the prescribed timeline of 30 April 2023 under Rule 707(1) of the Catalist Rules;
  - b. a 60 days extension to issue its FY2022 AR by 14 June 2023 instead of the prescribed timeline of 15 April 2023 under Rule 707(2) of the Catalist Rules; and
  - c. a 45 days extension to issue its FY2022 SR by 14 June 2023 instead of the prescribed timeline of 30 April 2023 under Rule 711A of the Catalist Rules,
- (collectively, the "**Extension Application**").

## 2. REASONS FOR THE EXTENSION APPLICATION

2.1 By way of background, the Board refers to the following:

- a. the Company's announcement dated 8 February 2023 in respect of, *inter alia*, the proposed change of auditors of the Company from Moore Stephens LLP (the "**Outgoing Auditors**") to RT LLP ("**RT**"); and
- b. the Company's announcement dated 3 March 2023 in relation to the appointment of RT as auditors of the Company in place of the Outgoing Auditors.

2.2 The reasons for the Extension Application are set out below:

- a. Given that the Company's external auditors, RT, are newly appointed following the extraordinary general meeting of the Company held on 3 March 2023, the audit of the Group's consolidated financial statements for FY2022 by RT could only commence following the approval of their appointment. In light of the above, RT requires more time to take over the Group's audit from the Outgoing Auditors and to complete and finalise the audit in respect of the Group's consolidated financial statements for FY2022.
- b. During the last financial year, the Group acquired two new major subsidiaries which are incorporated in the British Virgin Islands ("**BVI Entities**") – namely, New Genesis Development Limited on 30 May 2022 and Golden Ultra Limited on 25 April 2022. Although the BVI Entities do not have to be audited, RT has informed the Company that certain material subsidiaries ("**Selected Subsidiaries**") of the BVI Entities have to be audited. In this regard, as agreed with RT after its appointment on 3 March 2023, the Company has:
  - i. On 7 March 2023, appointed an independent valuer to work on the Purchase Price Acquisition ("**PPA**") to value the Selected Subsidiaries as required by the Singapore Financial Reporting Standards (International) ("**SFRS(I)**") 3 on business combinations at their fair value; and
  - ii. On 21 March 2023, appointed an independent valuer to perform an impairment assessment of goodwill for the Selected Subsidiaries in accordance with SFRS(I) 1-36 "Impairment of Assets".

Accordingly, upon completion of the above, RT requires additional time to review the overseas audit work.

- c. In line with the Company's practice, the sustainability report makes reference to its annual report for the relevant financial year to provide shareholders with a complete and comprehensive view of the Group's activities. Accordingly, the FY2022 SR should be read together with the FY2022 AR. In this regard, given that additional time is required to issue the FY2022 AR, additional time will also be required for the Company to prepare and issue its FY2022 SR.
- d. Lastly, after completion of the audit, the Company will require time to complete the administrative and procedural matters in relation to the convening of the AGM.

2.3 The Company has also submitted an application under Sections 175(2)(a) and 197(1B)(a) of the Companies Act 1967 (the "**Companies Act**") to the Accounting and Corporate Regulatory Authority ("**ACRA**") for an extension of time of 60 days from the requirements of Sections

175(1)(a) and 197(1)(a) of the Companies Act to hold its AGM for FY2022 and lodge its annual return for FY2022 on or before 29 June 2023 and by 30 July 2023 respectively.

- 2.4 The Company confirms that the Extension Application does not contravene any laws and regulations governing the Company and constitutional documents of the Company.

### 3. PROPOSED INDICATIVE TIMELINE

- 3.1 The Company is facilitating the completion of the audit on the Group's consolidated financial statements for FY2022 by RT as soon as possible. The Company's Extension Application is based on the following proposed indicative timeline:

	Proposed Indicative Date	Milestone(s)
1.	10 May 2023	Completion of work by independent valuers on the PPA and the impairment of assets.
2.	26 May 2023	The Group's audited consolidated financial statements for FY2022 are finalised and are signed off by RT.
3.	By 14 June 2023	The FY2022 AR and FY2022 SR are issued.
4.	On or before 29 June 2023	The Group's AGM for FY2022 is convened.
5.	By 30 July 2023	The Company's annual return is filed.

### 4. FURTHER ANNOUNCEMENT

The Company will provide further updates to Shareholders on the outcome of the Extension Application to the SGX Regco and the application to ACRA in due course.

By Order of the Board  
**Ntegrator Holdings Limited**

Christian Kwok-Leun Yau Heilesen  
Executive Director

4 April 2023

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*This announcement has been reviewed by the Company's sponsor, PrimePartners Corporate Finance Pte. Ltd. (the "Sponsor"). It has not been examined or approved by the Singapore Exchange Securities Trading Limited (the "Exchange") and the Exchange assumes no responsibility for the contents of this document, including the correctness of any of the statements or opinions made or reports contained in this document.*

*The contact person for the Sponsor is Mr Mark Liew, 16 Collyer Quay #10-00 Collyer Quay Centre Singapore 049318, [sponsorship@ppcf.com.sg](mailto:sponsorship@ppcf.com.sg).*