



SHS HOLDINGS LTD.
(Incorporated in the Republic of Singapore)
(Company Registration No. 197502208Z)

APPLICATION FOR EXTENSIONS OF TIME TO COMPLY WITH MAINBOARD LISTING RULES:
- 705(1) : ANNOUNCEMENT OF FULL YEAR FINANCIAL STATEMENTS
- 707(1) : HOLDING OF ANNUAL GENERAL MEETING
- 711A : ISSUANCE OF SUSTAINABILITY REPORT

INTRODUCTION

The board of directors (the “**Board**” or “**Directors**”) of SHS Holdings Ltd. (the “**Company**” and together with its subsidiaries, the “**Group**”) wishes to announce that the Company has on 23 January 2026 made the following applications to Singapore Exchange Securities Trading Limited (the “**SGX-ST**”) and Accounting and Corporate Regulatory of Singapore (“**ACRA**”) for the following waivers and extension of time from its respective deadlines:

Applications to SGX-ST

- (i) a waiver of Rule 705(1) of the Listing Manual which states, inter alia, that an issuer must announce the financial statements for the full financial year immediately after the figures are available, but in any event not later than 60 days after the relevant financial period, i.e. the deadline being 1 March 2026; and an extension of sixty (60) days until 30 April 2026 in relation to the release of the Company’s unaudited financial statements for the financial year ended 31 December 2025 (“**FY2025**”) (“**Full Year Results**”).
- (ii) a waiver of Rule 707(1) of the Listing Manual which states that the Company is required to hold its annual general meeting (“**AGM**”) within four (4) months from the end of its financial year, i.e. the deadline being on or before 30 April 2026; and an extension of sixty (60) days until 29 June 2026 in relation to the AGM for FY2025;
- (iii) a waiver of Rule 711A of the Listing Manual which states that the Company must issue a sustainability report for its financial year at the same time as the issuance of its annual report, or where the issuer has conducted external assurance on the sustainability report, no later than five (5) months after the end of the financial year, i.e. the deadline being 30 April 2026 as the Company will not be conducting external assurance on the sustainability report; and an extension of sixty (60) days until 29 June 2026 in relation to issue its sustainability report for FY2025.

(collectively, the “**SGX Application**”)

Application to ACRA

Application made to ACRA, for a further extension of time:

- (i) to comply with Section 175(1)(a) of the Companies Act 1967 of Singapore (the “**Companies Act**”) for a listed company to hold annual general meetings within four (4) months from the financial year end; and
- (ii) to comply with Section 197(1)(a) of the Companies Act for a listed company to file its annual returns within five (5) months from the financial year end,

(collectively with the SGX Application, the “**Extension Applications**”).

REASONS FOR SEEKING THE EXTENSION APPLICATIONS

The Extension Applications are made for the reasons set out below:

The Company refers to the acquisition of Guangxi Tidal Precision Technology Co., Ltd. and Nanning Tidal Aluminium Co., Ltd., completed on 17 June 2025. FY2025 is the first year that these subsidiaries are audited by Forvis Mazars LLP (“**Forvis**”). The audit involves assessment of legacy accounting treatments and a Purchase Price Allocation exercise undertaken with Baker Tilly LLP, both subject to review by Forvis’s valuation specialist and technical teams. Additional time is required to complete the audit, and the Company will require more time to announce its FY2025 financial statements, finalise the annual report, and hold its annual general meeting.

INDICATIVE TIMELINE TO RELEASE THE FULL YEAR RESULTS ANNOUNCEMENT AND HOLD ANNUAL GENERAL MEETING

Based on the foregoing, the indicative timeline for releasing the results announcements and holding the AGM for FY2025 is as follows:

INDICATIVE DATE	EVENT
On or before 30 April 2026	Announcing its full year financial statements for FY2025
On or before 29 June 2026	Finalisation of the FY2025 Annual Report and Sustainability Report for dissemination
On or before 29 June 2026	Despatch of the FY2025 Annual Report and Sustainability Report, Notice of FY2025 AGM and Proxy Form
On or before 29 June 2026	Holding of the FY2025 AGM

The Company confirms that these Applications does not contravene any laws and regulations governing the Company or its Constitution.

The Company will make further announcement(s) to update shareholders on the outcome of its applications to the SGX-ST and ACRA in due course.

By Order of the Board
SHS HOLDINGS LTD.

Ng Han Kok, Henry
Executive Director and Group CEO
26 January 2026