



XMH HOLDINGS LTD.
Company No. : 201010562M
(the "Company")
(Incorporated in Singapore)

RESPONSE TO QUERY FROM SGX-ST ON THE COMPANY'S ANNUAL REPORT FOR THE FINANCIAL YEAR ENDED 30 APRIL 2012 ("ANNUAL REPORT")

The Board of Directors of XMH Holdings Ltd. (the "Company") wishes to announce the information set out below in response to query from the Singapore Exchange Securities Trading Limited (the "SGX-ST") in respect of the Annual Report.

Query of SGX-ST:

We refer to the Company's annual report 2012 on page 25 and our Listing Rule 1207(10). The Company has disclosed that "Based on the reports submitted by the external and internal auditors and the various management controls put in place, the Board, with the concurrence of the Audit Committee, is satisfied that the framework of internal controls is adequate to provide reasonable assurance of integrity, effectiveness and efficiency of the Company in safeguarding its assets and maintaining proper accounting records and reliable financial statements."

Company's response:

The Company noted the comments and wishes to amend the said disclosure as follows:

"Based on the reports submitted by the external and internal auditors and the various management controls put in place, the Board, with the concurrence of the Audit Committee, is of the opinion that the system of internal controls addressing financial, operational and compliance risks during the year are adequate to safeguard its assets and ensure the integrity of financial statements."

By Order of the Board

Tan Tin Yeow
Chairman and CEO

17 August 2012

United Overseas Bank Limited ("UOB") was the manager, underwriter and placement agent for the initial public offering of XMH Holdings Ltd.. UOB assumes no responsibility for the contents of this announcement.
