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RMH HOLDINGS LIMITED

德斯控股有限公司

(incorporated in the Cayman Islands with limited liability)

(Stock Code: 8437)

SUPPLEMENTAL ANNOUNCEMENT TO 2023 ANNUAL REPORT

References are made to the annual reports of RMH Holdings Limited (the “**Company**”) for the years ended 31 December 2022 (the “**2022 Annual Report**”) and 31 December 2023 (the “**2023 Annual Report**”) and collectively, the “**Annual Reports**”). Unless otherwise defined in this announcement or the context requires, capitalised terms used herein shall have the same meanings as those defined in the Annual Reports.

This announcement is made to provide supplemental information agreed by the Company and CL Partners CPA Limited (the “**Auditors**”) on the 2023 Annual Report relating to comparative figures and related disclosures in relation to the limitation of scope on accounting books and records and deconsolidation of Singapore Liquidated Subsidiaries.

As disclosed in the auditor’s report on the consolidated financial statements of the Group for the year ended 31 December 2022 (the “**2022 Consolidated Financial Statements**”) in the 2022 Annual Report, the Group had deconsolidated Singapore Liquidated Subsidiaries as the Directors considered that the Group’s control over the Singapore Liquidated Subsidiaries had been lost in November 2022 (the “**Deconsolidation Date**”).

The accounting books and records of the Singapore Liquidated Subsidiaries were kept and maintained by the Singapore Liquidators which were not made available to the Group’s management subsequent to the Deconsolidation Date. Under such circumstances, the Auditors were unable to obtain sufficient and appropriate audit evidence for the Singapore Liquidated Subsidiaries, which were engaged in the healthcare service segment. As a result, the Auditors were unable to carry out audit procedures to satisfy themselves as to whether the existence, ownership, completeness, accuracy, valuation of total assets and total liabilities as at Deconsolidation Date and of its loss on deconsolidation arising thereon was fairly stated. In addition, the Auditors were unable to carry out audit procedures to satisfy themselves as to whether income and expenses for the period from 1 January 2022 to the Deconsolidation Date of Singapore Liquidated Subsidiaries and included in the discontinued operation for healthcare service segment and other related disclosures as included in the 2022 Consolidated Financial Statements of the Group, have been accurately recorded and properly accounted for in the 2022 Consolidated Financial Statements.

The 2022 Consolidated Financial Statements, which form the basis for the comparative figures and related disclosures presented in the consolidated financial statements for the year ended 31 December 2023 in the 2023 Annual Report, was disclaimed by the Auditors because of the significance of the possible effect of the limitation of scope of the matters described above. Their audit opinion on the consolidated financial statements for the year ended 31 December 2023 was disclaimed because of the possible effect of the above matters on the comparability of the related current year figures and the corresponding figures in the consolidated statement of profit or loss and other comprehensive income.

In addition, during the year ended 31 December 2023, as at 31 December 2023 and up to the date of report of 2023 Annual Report, there were no known significant contingent liabilities and commitment regarding the Singapore Liquidated Subsidiaries except for the corporate guarantees which have been recorded in the consolidated financial statements for the years ended 31 December 2023 and 2022 (“**Financial Guarantee Liabilities**”). Hence, there is no brought-forward effect to the consolidated financial statements for the year ended 31 December 2023 on the matters mentioned in the disclaimer opinion of 2022 Annual Report in respect of any significant contingent liabilities and commitment regarding the Singapore Liquidated Subsidiaries.

During the audit of the consolidated financial statements of the Company and its subsidiaries for the year ended 31 December 2023, the audit engagement teams have performed various audit procedures. Based on the results of these audit procedures, including but not limited to circularisation of confirmation, review of statements and minutes, inquiry of the management as well as issuance of questionnaires to the management, except for the Financial Guarantee Liabilities, no other corporate guarantees provided by the Company and its subsidiaries were identified. Communication had been initiated with Dr. Loh to confirm that except for the Financial Guarantee Liabilities, there have been no other corporate guarantees signed by Dr. Loh on behalf of the Company. Furthermore, Dr. Loh also confirmed that throughout his tenure as a Director, until the point at which he ceased to hold the directorship, he was not aware of any other corporate guarantees provided by the Company which have come to his attention. In addition, clarification from the liquidator of the Company had been sought. They have confirmed that from the time Dr. Loh assumed directorship of the Company until the present, no additional corporate guarantees have been issued by the Company and its subsidiaries and there was no known other corporate guarantees provided by the Company and its subsidiaries.

CONTINUED SUSPENSION OF TRADING

At the direction of the Stock Exchange, trading in the shares of the Company on the Stock Exchange has been suspended with effect from 9:08 a.m. on Monday, 3 April 2023 and will continue to be suspended until further notice.

Shareholders and potential investors of the Company should exercise caution when dealing in the securities of the Company.

By order of the Board
RMH Holdings Limited
Poon Chun Yin
Chairman and Executive Director

Hong Kong, 10 May 2024

As at the date of this announcement, the executive directors of the Company are Mr. Poon Chun Yin (Chairman), Mr. Loke Wai Ming, Mr. Lee Chung Shun and Mr. Cui Han and the independent non-executive directors of the Company are Mr. Chau Wing Nam, Mr. Yeung Pok Man Peason, Mr. Cheung Tsu Lun and Ms. Chong Wai Shan.

This announcement, for which the Directors collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited for the purpose of giving information with regard to the Company. The Directors, having made all reasonable enquiries, confirm that, to the best of their knowledge and belief, the information contained in this announcement is accurate and complete in all material respects and not misleading or deceptive, and there are no other matters the omission of which would make any statement herein or this announcement misleading.

This announcement will remain on the “Latest Company Announcements” page of the GEM website at www.hkgem.com for a minimum period of 7 days from the date of its publication and on the Company’s website at <https://www.rmhhk.com>.