

UNIFIED COMMUNICATIONS HOLDINGS LIMITED

Company Registration No. 200211129W

RESPONSE TO COMMENTS FROM SGX REGARDING FIRST QUARTER FINANCIAL STATEMENTS AND DIVIDEND ANNOUNCEMENT FOR THE PERIOD ENDED 31 MARCH 2012

The Board of Directors of Unified Communications Holdings Limited (“the Company” or “the Group”) wishes to announce the following in response to comments received from Singapore Exchange Securities Trading Limited on 21 May 2012 (“SGX Query”) regarding the first quarter financial statements and dividend announcement for the period ended 31 March 2012 (“the Q1 Financial Announcement”):

SGX Query

Please explain the reasons for the increase in Trade and Other Receivables by approximately 20% from S\$6.3 million as at 31 December 2011 to S\$7.6 million as at 31 March 2012.

Company’s Response

With reference to Note 8 under the headings “Review of the Group’s financial position as at 31 March 2012 as compared to the Group’s financial position as at 31 December 2011” on page 10 of the Q1 Financial Announcement, the Company wishes to confirm that the increase in receivables from S\$6.3 million as at 31 December 2011 to S\$7.6 million as at 31 March 2012 was mainly due to increase in receivables arising from the consolidation of Ahead Mobile Sdn Bhd (“AMSB”) as a wholly-owned subsidiary following the acquisition of the remaining 60% equity interest in AMSB which was completed on 16 January 2012.

In addition, collections from receivables were lower in the first quarter of 2012 as compared to the corresponding quarter ended 31 March 2011 (*refer to Note 8 under the headings “Review of the Group’s cash flow for the quarter ended 31 March 2012 as compared to the corresponding quarter ended 31 March 2011” on page 11 of the Q1 Financial Announcement*), and also the previous quarter ended 31 December 2011.

As a result, higher receivables were reflected at the Group’s financial position as at 31 March 2012 as compared to the financial position as at 31 December 2011.