DEFINITIONS

Unless the context otherwise requires, the following expressions have the following meanings in this document.

"Accountant's Report"	the Accountant's report of our Group from the reporting accountant as set out in Appendix I to this document
"acting in concert"	has the meaning ascribed thereto under the Takeovers Code
"[REDACTED]"	[REDACTED], [REDACTED] and [REDACTED] or, where the context so requires, any of them
"Articles" or "Articles of Association"	the articles of association of our Company conditionally adopted by our Company on [●] 2017 with effect from the [REDACTED], a summary of which is set out in Appendix III to this document, and as amended, supplemented or otherwise modified from time to time
"associate(s)"	has the meaning ascribed thereto under the GEM Listing Rules
"Authorised Examiner"	an examiner who is authorised by the CWSH
"Board" or "Board of Directors"	our board of Directors
"Business Day"	any day (other than a Saturday, a Sunday or public holiday in Hong Kong) on which licensed banks in Hong Kong are generally open for normal banking business
"BVI"	the British Virgin Islands
"CAGR"	compound annual growth rate
"[REDACTED]"	the allotment and issue of [REDACTED] Shares to be made upon capitalisation of certain sums standing to the credit of the share premium account of our Company as referred to in "Statutory and General Information — Further information about our Company and its subsidiaries — 3. Resolutions in writing of the sole Shareholder passed on [●] 2017" in Appendix IV to this document
"CCASS"	the Central Clearing and Settlement System established and operated by HKSCC
"CCASS Clearing Participant"	a person admitted to participate in CCASS as a direct clearing participant or general clearing participant
"CCASS Custodian Participant"	a person admitted to participate in CCASS as a custodian participant

"CCASS Investor Participant"	a person admitted to participate in CCASS as an investor participant who may be an individual or joint individuals or a corporation
"CCASS Operational Procedures"	the operational procedures of HKSCC in relation to CCASS, containing the practices, procedures and administrative requirements relating to operations and functions of CCASS, as from time to time in force
"CCASS Participant"	a CCASS Clearing Participant, a CCASS Custodian Participant or a CCASS Investor Participant
"CL"	Commissioner for Labour of Singapore
"Companies Law" or "Cayman Companies Law"	the Companies Law Cap. 22 (Law 3 of 1961 as consolidated and revised) of the Cayman Islands as amended, supplemented or otherwise modified from time to time
"Companies Ordinance"	the Companies Ordinance (Chapter 622 of the Laws of Hong Kong) which took effect from 3 March 2014, as amended, supplemented or otherwise modified from time to time
"Companies (WUMP) Ordinance" or "Companies (Winding Up and Miscellaneous Provisions) Ordinance"	the Companies (Winding Up and Miscellaneous Provisions) Ordinance (Chapter 32 of the Laws of Hong Kong) as amended, supplemented or otherwise modified from time to time
"Company" or "our Company"	TOMO Holdings Limited, an exempted company incorporated in the Cayman Islands with limited liability on 16 January 2017 and registered as a non-Hong Kong Company under Part 16 of the Companies Ordinance on 26 February 2017
"connected person(s)"	has the meaning ascribed thereto under the GEM Listing Rules
"connected transaction(s)"	has the meaning ascribed to if under the GEM Listing Rules
"Controlling Shareholder(s)"	has the meaning ascribed thereto under the GEM Listing Rules and unless the context requires otherwise, refers to the controlling shareholders of our Company, namely, Ms. Lee, Mr. David Siew and TOMO Ventures
"CPF"	The Central Provident Fund of Singapore
"Customer Group A"	one of the largest authorised PV distributors and dealers in Singapore and listed on the Singapore Exchange Limited; our largest customer during the Track Record Period

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"CWSH"	Commissioner for Workplace Safety and Health of Singapore
"Deed of Indemnity"	the deed of indemnity dated [●] 2017 entered into by our Controlling Shareholders in favour of our Company (for itself and as trustee for each of its subsidiaries), particulars of which are set out in the section headed "Other information — 15. Tax and other indemnities" in Appendix IV to this document
"Deed of Non-competition"	the deed of non-competition dated [●] 2017 entered into by the Controlling Shareholders in favour of our Company (for itself and as trustee for each of its subsidiaries) as further described in the section headed "Relationship with Controlling Shareholders — Non-competition undertaking" in this document
"Director(s)" or "our Director(s)"	the director(s) of our Company
"DNC Register"	Do Not Call Register
"EA"	Employment Act (Chapter 91) of Singapore, as amended, supplemented or otherwise modified from time to time
"EFMA"	Employment of Foreign Manpower Act (Chapter 91A) of Singapore, as amended, supplemented or otherwise modified from time to time
"ERP"	enterprise resource planning
"EU"	the European Union, a political-economic union constituted by 28 European countries
"Factory Notification"	notification submit to the CWSH to occupy or use premises as a factory before the commencement of operation of the factory
"Frost & Sullivan"	Frost & Sullivan International Limited, an industry research consultant and an Independent Third Party
"Frost & Sullivan Report"	the industry report issued by Frost & Sullivan, summary of which are set out in "Industry Overview" in this document
"GDP"	gross domestic product
"GEM"	the Growth Enterprise Market of The Stock Exchange of Hong Kong Limited
"GEM Listing Rules"	the Rules Governing the Listing of Securities on the Growth Enterprise Market of The Stock Exchange of Hong Kong Limited as amended, supplemented or otherwise modified from time to time

"General Rules of CCASS"	the terms and conditions regulating the use of CCASS, as may be amended or modified from time to time and where the context so permits, shall include the CCASS Operational Procedures
"[REDACTED]"	[REDACTED]
"Group", "our Group", "we", "our" or "us"	our Company and its subsidiaries or, where the context so requires, in respect of the period before our Company became the holding company of its present subsidiaries, such subsidiaries as if they were our Company's subsidiaries at the relevant time, or the businesses acquired or operated by them or (as the case may be) their predecessors
"HDB"	the Housing and Development Board of Singapore
"[REDACTED]"	[REDACTED]
"[REDACTED]"	[REDACTED]
"HKSCC"	Hong Kong Securities Clearing Company Limited, a wholly-owned subsidiary of Hong Kong Exchanges and Clearing Limited
"HKSCC Nominees"	HKSCC Nominees Limited, a wholly-owned subsidiary of HKSCC
"HK$"	Hong Kong dollar(s), the lawful currency of Hong Kong
"Hong Kong" or "HK"	the Hong Kong Special Administrative Region of the PRC
"[REDACTED]"	[REDACTED]
"IA"	the Immigration Act (Chapter 133) of Singapore, as amended, supplemented, or otherwise modified from time to time
"IFRSs"	the International Financial Reporting Standards issued by the International Accounting Standard Board
"IRAS"	the Inland Revenue Authority of Singapore
"Independent Third Party(ies)"	any individual(s) or company(ies) who or which is/are not our connected persons

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"Largest Customer's SG Subsidiary(ies)"	the Singapore subsidiary(ies) of Customer Group A
"Latest Practicable Date"	5 March 2017, being the latest practicable date for the purpose of ascertaining certain information contained herein prior to its publication
"[REDACTED]"	[REDACTED]
"[REDACTED]"	[REDACTED]
"[REDACTED]"	[REDACTED]
"[REDACTED]"	[REDACTED]
"LTA"	the Land Transport Authority of Singapore
"LTASA"	Land Transport Authority of Singapore Act, (Chapter 158A) of Singapore, as amended, supplemented or otherwise modified from time to time
"Memorandum" or "Memorandum of Association"	the memorandum of association of our Company adopted on [●] 2017, as amended from time to time
"MOM"	the Ministry of Manpower of Singapore
"Mr. David Siew"	Mr. Siew Yew Khuen, our chairman, chief executive officer, executive Director and one of our Controlling Shareholders. Mr. David Siew is the husband of Ms. Lee and brother of Mr. Richard Siew
"Mr. Richard Siew"	Mr. Siew Yew Wai, an executive Director, the brother of Mr. David Siew and brother-in-law of Ms. Lee
"Ms. Lee"	Ms. Lee Lai Fong, an executive Director and one of our Controlling Shareholders. Ms. Lee is the wife of Mr. David Siew and sister-in-law of Mr. Richard Siew
"New Shares"	[REDACTED] new Shares being offered by our Company for subscription at the [REDACTED] under the [REDACTED]
"NTA"	the net tangible assets

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"[REDACTED]"	the final [REDACTED] per [REDACTED] (excluding brokerage of 1.0%, SFC transaction levy of 0.0027% and Stock Exchange trading fee of 0.005%), which will be not more than HK$[REDACTED] per [REDACTED] and is expected to be not less than HK$[REDACTED] per [REDACTED], such price to be determined in the manner further described in "Structure and Conditions of the [REDACTED] — [REDACTED] of the [REDACTED]" in this document
"[REDACTED]"	the [REDACTED] and the [REDACTED]
"One-Tier System"	the one-tier corporate taxation system of Singapore
"Part IV Employee"	an employee who is covered under Part IV of the EA
"PDPA"	Personal Data Protection Act 2012 (No. 26 of 2012) of Singapore, as amended, supplemented or otherwise modified from time to time
"per cent." or "%"	per cent or percentage
"[REDACTED]"	[REDACTED]
"[REDACTED]"	[REDACTED]
"[REDACTED]"	[REDACTED]
"[REDACTED]"	[REDACTED]
"PRC" or "China"	the People's Republic of China which, for the purposes of this document and for geographical reference only, excludes Hong Kong, Macau Special Administrative Region of the PRC and Taiwan

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"[REDACTED]"	[REDACTED]
"[REDACTED]"	[REDACTED]
"[REDACTED]"	[REDACTED]
"[REDACTED]"	[REDACTED]
"[REDACTED]"	[REDACTED]
"Regulation S"	Regulation S under the U.S. Securities Act
"Reorganisation"	the corporate reorganisation of our Group in preparation for the [REDACTED], details of which are set out in the section headed "History, Reorganisation and Group Structure — Reorganisation" in this document
"RIEA"	Regulation of Imports and Exports Act (Chapter 272A) of Singapore, as amended, supplemented or otherwise modified from time to time
"RTA"	Road Traffic Act (Chapter 276) of Singapore, as amended, supplemented or otherwise modified from time to time
"SFC"	the Securities and Futures Commission of Hong Kong
"SFO"	the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong), as amended, supplemented or otherwise modified from time to time
"S$"	Singapore dollar(s), the lawful currency of Singapore

"Share(s)"	ordinary share(s) of HK$0.01 each in the share capital of our Company
"[REDACTED]"	the [REDACTED] and the [REDACTED]
"Share Option Scheme"	the share option scheme conditionally adopted by our Company on [●], further details of which are described in the section headed "Statutory and General Information — Further information about directors, management and staff — 14. Share Option Scheme" in Appendix IV to this document
"Shareholder(s)"	holder(s) of the issued Share(s)
"Singapore"	the Republic of Singapore
"Singapore Legal Advisers"	Dentons Rodyk & Davidson LLP, the legal advisers of our Company as to the Singapore law
"Sole Sponsor"	Fortune Financial Capital Limited, the sponsor of our Company for the [REDACTED], a corporation licensed by the SFC to carry on type 6 (advising on corporate finance) regulated activities under the SFO
"sq.m."	square metres
"Stock Exchange"	The Stock Exchange of Hong Kong Limited
"subsidiary" or "subsidiary(ies)"	has the meaning ascribed to it under the GEM Listing Rules
"Substantial Shareholder(s)"	has the meaning ascribed thereto under the GEM Listing Rules
"Takeovers Code"	the Codes on Takeovers and Mergers and Share Buy-backs issued by the SFC, as amended, supplemented or otherwise modified from time to time
"TOMO-CSE"	TOMO-CSE Autotrim Pte Ltd, a company incorporated in Singapore with limited liability on 27 October 1995 and our wholly-owned subsidiary
"TOMO Enterprises"	TOMO Enterprises Limited, a company incorporated in the BVI with limited liability on 26 January 2017 and our wholly-owned subsidiary
"TOMO Ventures"	TOMO Ventures Limited, a company incorporated in the BVI with limited liability on 6 January 2017 and owned as to 51% and 49% by Ms. Lee and Mr. David Siew respectively
"Track Record Period"	the two years ended 31 December 2016

"[REDACTED]"	[REDACTED]
"[REDACTED]"	[REDACTED]
"U.S." or "United States"	the United States of America
"U.S. Securities Act"	the U.S. Securities Act of 1933, as amended from time to time, and the rules and regulations promulgated thereunder
"US$"	United States dollar, the lawful currency of the United States
"[REDACTED]"	[REDACTED]
"WICA"	Work Injury Compensation Act (Chapter 354) of Singapore, as amended, supplemented or otherwise modified from time to time
"WSHA"	Workplace Safety and Health Act (Chapter 354A) of Singapore, as amended, supplemented or otherwise modified from time to time
"WSH Factories Regulations"	Workplace Safety and Health (Registration of Factories) Regulations 2008 of Singapore, as amended, supplemented or otherwise modified from time to time
"WSHR"	Workplace Safety and Health (General Provisions) Regulations of Singapore, as amended, supplemented or otherwise modified from time to time
"[REDACTED]"	[REDACTED]

Unless otherwise specified, for the purpose of this document and for the purpose of illustration only, Hong Kong dollar amounts have been translated using the following rates:

S$1.00 : HK$5.5

No representation is made that any amounts in S$ or HK$ were or could have been converted at the above rate or at any other rates or at all.

Certain amounts and percentage figures included in this document have been subject to rounding adjustment. Accordingly, figures shown as totals in certain tables may not be an arithmetic aggregation of the figures preceding them.