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## INCORPORATION OF A NEW WHOLLY-OWNED SUBSIDIARY

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Further to an announcement made on 16 April 2014, the Board of Directors of Yoma Strategic Holdings Ltd (the “**Company**”, together with its subsidiaries, the “**Group**”) wishes to announce that the following company has been incorporated in Myanmar:-

Name of Company : SPA Project Management Services Ltd. (“**SPA PM**”)  
Place of Incorporation : Myanmar  
Issue and Paid-Up Share Capital : US\$50,000 comprising 50,000 ordinary shares of US\$1.00 each  
Principal Activity : To carry out existing project management services in Myanmar undertaken by Yoma Development Group Limited (formerly known as “SPA Project Management Ltd”), a company held through the Company’s wholly-owned subsidiaries, Yoma Strategic Investments Ltd. and Yoma Development Group Pte. Ltd.

The Company’s investment in SPA PM will be funded using internal sources. This investment is not expected to have any material financial impact on the consolidated net tangible assets and the earnings per share of the Company for the current financial year ending 31 March 2015.

### ON BEHALF OF THE BOARD

Andrew Rickards  
Chief Executive Officer

5 June 2014