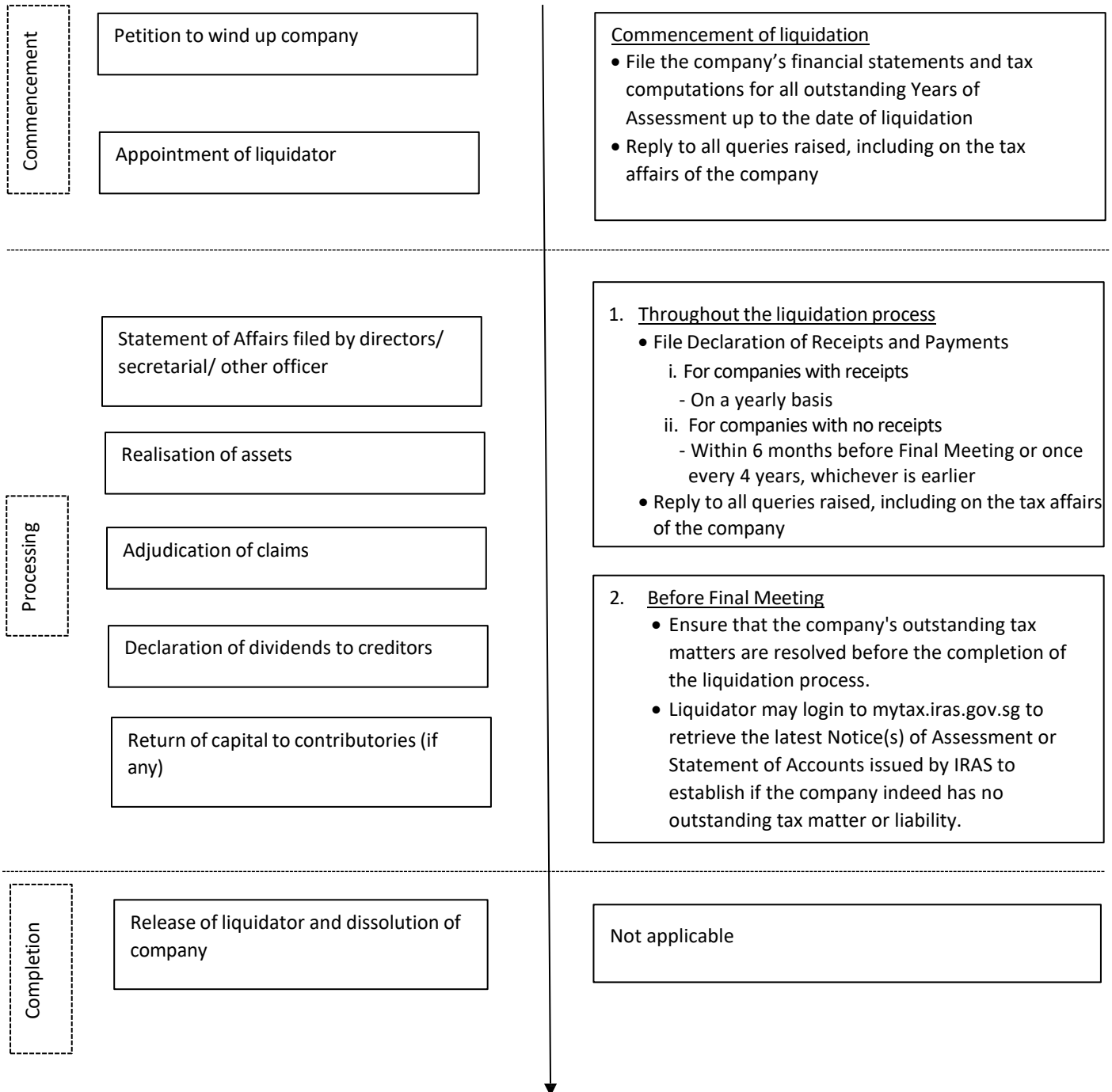


Summary of the liquidation process and filing requirements to IRAS

LIQUIDATION PROCESS

FILING REQUIREMENTS TO IRAS



*Companies filing Form C-S/ Form C-S (Lite) are not required to submit their financial statements and tax computations. However, companies should prepare these documents and be ready to submit them if IRAS requests for them.