

31 October 2025

Softcare Limited

Cricket Square, Hutchins Drive
PO Box 2681, Grand Cayman KY1-1111
Cayman Islands
(**Softcare**, together with its subsidiaries, the **Group**)

China International Capital Corporation Hong Kong Securities Limited (CICC)

29/F One International Finance Centre
1 Harbour View Street
Central, Hong Kong

CITIC Securities (Hong Kong) Limited (CITIC)

18/F, One Pacific Place
88 Queensway
Hong Kong

CLSA Limited (CLSA)

18/F, One Pacific Place
88 Queensway
Hong Kong

GF Capital (Hong Kong) Limited (GF Capital)

27/F, GF Tower
81 Lockhart Road, Wan Chai
Hong Kong

GF Securities (Hong Kong) Brokerage Limited (GF Brokerage)

27/F, GF Tower
81 Lockhart Road, Wan Chai
Hong Kong

(for themselves and on behalf of the Hong Kong underwriters named in schedule 1 to the Hong Kong Underwriting Agreement (as defined in the schedule) and for the International Underwriters named in schedule I to the International Underwriting Agreement (as defined in the schedule)).

Dear Sirs

**OPINION OF GHANAIAN COUNSEL IN CONNECTION WITH LISTING OF SHARES OF THE
SOFTCARE LIMITED ON THE MAIN BOARD OF THE STOCK EXCHANGE OF HONG KONG
LIMITED****BASIS OF OPINION**

We have been asked to provide this legal opinion to you regarding the laws of Ghana in connection with the listing (the **Proposed Listing**) of the ordinary shares of Softcare (the

LEGAL PRACTITIONERS, NOTARIES PUBLIC & TRADEMARK AGENTS

Ace Anan Ankomah
Seth Asante
Susan B. A. Kumapley

4 Momotse Avenue
Adabraka, Accra
P. O. Box GP 1632
Accra, Ghana.
Digital Address: GA-073-207

Tel +233 30 2208888
+233 30 2221171
+233 30 2224612
+233 30 2229396
Fax +233 30 2208901

Website: www.bentsienchill.com
Email: info@bentsienchill.com

Member
LexMundi
World Ready

LEXAfrica
LAWYERS FOR AFRICA • AFRICA'S LEADING LAW FIRM

Shares) on the Main Board of The Stock Exchange of Hong Kong Limited (**Stock Exchange**). The Proposed Listing will involve an offering for subscription to the public in Hong Kong and an international placing of new Shares (the **Initial Public Offering**), subject to the exercise of an over-allotment option to be granted by Softcare for the issue and allotment of additional new Shares up to 15% of offer size of the Initial Public Offering (the **Over-allotment Shares**) (together referred to as the **Global Offering**). We have been asked to provide this legal opinion in relation to Softcare FM Manufacturing Limited (the **Company**) which is incorporated in Ghana.

This opinion is delivered to the Hong Kong Underwriters pursuant to clause 2.1 of the Hong Kong Underwriting Agreement and to the International Underwriters pursuant to section 7 of the International Underwriting Agreement.

DOCUMENTS REVIEWED

For the purpose of our opinion, we have examined the following documents (together, the **Documents**):

1. the prospectus dated 31 October 2025 (the **Prospectus**) and the offering circular dated 6 November 2025 issued by the Company in relation to the Proposed Listing;
2. copies of the material contracts¹ involving the Company to which the Company is a party or which are binding upon it or any of its assets (the **Material Contracts**)¹ as set out in Appendix I hereto; and
3. copies of the documents referred to in Appendix C hereto (together, the **Other Examined Documents**).

OPINIONS

Based upon our review of the Documents and subject to the assumptions set out in Appendix A and subject to the qualifications set out in Appendix B hereto, we give the following opinions in relation to the matters set out below:

A. Incorporation and corporate information

1. The Company is a private company limited by shares duly incorporated, validly existing and in good standing under the laws of Ghana. The Company is a separate legal entity and possesses the capacity and authority to sue and be sued in its own name. The Company is not entitled to immunity under the relevant laws. Further information of the Company is set out in Appendix D hereto.
2. The constitution of the Company (the **Constitution**) is (i) in compliance with the (and is not in breach or violation of any) laws or regulations of Ghana, and (ii) is

¹ "Material Contracts" shall at least include any contract that:

(a) involves a significant sum of money (e.g. not less than [threshold to be set depending on the circumstances, e.g. USD500,000]);

(b) is important to the overall business of the Company (e.g. any agreement in relation to any important distributorship, major suppliers, customers or manufacturers of the Company);

(c) the Company must rely on for its operations (e.g. any agreement between any member of the Issuer group and any e-commerce platform or sales channel in the relevant jurisdiction, agreement in relation to licence of intellectual property right);

(d) contains any restrictive provisions in respect of the financing, listing or other fund-raising activities of the Company and/or its shareholders; or

(e) contract or agreement that is not in the ordinary course of business of the Company, including any contract or agreement with connected persons or parties, finance/guarantee agreements or documents.

in full force and effect. The Constitution is duly adopted, and all constitutive documents that are required to be filed with the authority have been so filed.

3. The Company has the full corporate power and capacity to own, use, lease or operate its properties and assets and carry on its current business under the Constitution and the laws of Ghana. There are no restrictions under the Constitution affecting such ability, power and capacity.
4. The entire issued shares of the Company (i) have been duly and validly authorised and issued and are fully paid and non-assessable in accordance with the laws of Ghana and the Constitution without contravening any pre-emptive rights, re-sale right, right of first refusal or similar rights under the laws of Ghana or the constitution of the Company, (ii) are free and clear of all charges, security, liens, encumbrances, equities or claims and not subject to any mortgage, charge, pledge or other third party interest, and the sole shareholder of the Company has good and valid title to the shares of the Company. Each such share ranks *pari passu* in all respects with one another.
5. There are no legal restrictions on foreign (direct or indirect) ownership of the shares of the Company, except that the foreign investor must invest a minimum equity capital of USD 1,000,000 (in cash and/or capital goods) in the Company. The Company is in compliance with this restriction, and such restriction will not have an impact on the Proposed Listing.
6. The ownership of the issued shares of the Company is not in dispute.
7. There are no outstanding rights, warrants or options to acquire, or instruments convertible into, any shares or equity interest in the Company.
8. Since 1 January 2022 and up to the date of this opinion, the identity of the sole shareholder of the Company and its shareholding in the Company (including all changes within such period) are as set out in Appendix D hereto and:
 - (i) all changes in the shareholding structure of the Company (including all transfers and issue of shares) have been lawful and valid;
 - (ii) all consents, approvals and authorisations of, and all filings, registrations and qualifications with, any court, governmental or regulatory department or agency or other regulatory body in Ghana required under the laws of Ghana with respect to the issuance or transfer of the shares have been obtained;
 - (iii) the applicable capital duty in respect of all issuance and transfer of shares has been duly paid;
 - (iv) the sole shareholder is qualified to be a shareholder of the Company under the Constitution and all applicable laws and regulations; and
 - (v) the transfer of all the Company's issued shares from Century Industrial Limited (as transferor) to Softcare FM (MU) Limited (formerly known as Sunda FM Holdings Ltd) (as transferee) on 18 March 2024 has been duly completed, and the transferred shares have been properly registered and were not in violation of any mandatory requirements under the laws of Ghana or the Constitution.

9. Since the incorporation of the Company and up to the date of this opinion, the identity of the directors and senior management employees of the Company and their respective terms of office are as set out in Appendix D hereto. The directors and senior management employees of the Company were duly appointed and employed in accordance with the laws of Ghana and the Constitution.
10. The Company has the full power and authority under the laws of Ghana and the Constitution to declare dividends. Dividend payments/distributions are freely transferable in or out of Ghana without the necessity of obtaining any governmental approvals or permits. However, all payments out of Ghana must be made through authorised dealer banks. The Company is currently not prohibited from or subject to any restrictions in, directly or indirectly, paying any dividends or other distributions to the holders of their respective shares under the Constitution and/or the current laws and regulations of Ghana. Dividend payments are subject to a withholding tax at a rate of 8%. However, due to a bilateral agreement dated 11 March 2017 and entered into between the Republic of Ghana and the Republic of Mauritius, the dividend payments to the sole shareholder of the Company will be subject to withholding tax at a rate not exceeding 7% if the beneficial owner(s) of the sole shareholder is/are resident in Mauritius.
11. The Company does not have any outstanding loans.
12. The Company has not provided any guarantees.

B. Acquisition and Reorganisation

13. The share transfer agreement dated 28 January 2024 and entered into between Century Industrial Limited (as transferor) and Softcare FM (MU) Limited (as transferee) under which the then sole shareholder of the Company (Century Industrial Limited) transferred all its shares in the Company to Softcare FM (MU) Limited (the **Acquisition**) (i) is duly authorised, executed and enforceable in accordance with the laws of Ghana, (ii) complies with all applicable laws, regulations and/or the Constitution, and (iii) has been properly and legally completed and settled, including all applicable regulatory approvals having been obtained.
14. The business and asset transfer agreement dated 31 December 2021 and entered into between Sunda Ghana Limited (as seller) and the Company (as buyer) for the sale and transfer of Sunda Ghana Limited's business interest in operating, designing, manufacturing, distributing, selling and/or marketing of diapers, sanitary pad and baby wipes (the **Transferred Business**) to the Company (**Business and Asset Transfer**) (i) is duly authorised, executed and enforceable in accordance with the laws of Ghana, (ii) complies with all applicable laws, regulations and/or the Constitution, and (iii) has been properly and legally completed and settled, including all applicable regulatory approvals, permits and licences having been obtained.
15. The disclosures in respect of the Acquisition and the Business and Asset Transfer of the Company during the Track Record Period (as defined below) are accurate, and (i) all requisite filings, approvals, permits, licences or registrations under Ghanaian laws and regulations have been made; (ii) the Acquisition and Business and Asset Transfer comply with Ghanaian laws and regulations; and (iii) the agreements or arrangements with third parties necessary for the execution and

performance of the transactions related to the Acquisition and the Business and Asset Transfer will not contravene Ghanaian laws and regulations.

16. Pursuant to the Business and Asset Transfer, (i) the Company acquired the Transferred Business on an "as is where is" basis, (ii) the title to, the possession of and the risk of loss associated with the Transferred Business passed from Sunda Ghana Limited to the Company and (iii) the Company assumed all liability of the Transferred Business pursuant to Ghanaian laws and regulations. Since then, the Company has assumed liability for all the debts and obligations (including tax liabilities) arising from the Transferred Business as originally conducted.

C. Legal and Compliance

17. The Company has obtained all necessary licenses, consents, authorisations, permissions, declarations, approvals, orders, registrations, clearances, certificates, permits and reports (**Government Authorisations**) and has made all the required filings with government agencies or bodies or any other regulators (**Authorities**) in Ghana to enable it to own, lease, licence and use properties (including any planning, building, construction and occupation permits and approvals) and assets, and to conduct its current business in so far as such properties and assets and the conduct of such businesses are governed by Ghanaian laws. During the period from 1 January 2022 to 30 April 2025 (the **Track Record Period**) and up to the date of this legal opinion, these Government Authorisations have been and are valid, in full force and effect, and contain no material restrictions or conditions. Please refer to Appendix E hereto for details of the relevant Government Authorisations. There are no legal impediments to the renewal of such Government Authorisations, and there are no proceedings pending or threatened relating to the revocation, suspension, withdrawal, cancellation, modification or non-renewal of any such Government Authorisations.
18. There are no Government Authorisations required in Ghana by the Company that have not been obtained, or any other filing, recording or registration with any regulatory authority or governmental agency in Ghana that has not been effected in connection with the Company's operation and the Proposed Listing (including but not limited to the issue and sale of Shares under the Global Offering and the associated changes in shareholding and directors of Softcare and/or the Company).
19. All necessary corporate filings of the Company have been made on a timely basis in Ghana since 1 January 2022 and thereafter up to the date hereof.
20. The Company is in compliance in all material respects with all applicable laws, regulations, rules and the Constitution during the Track Record Period and thereafter up to the date of this legal opinion. The consequences of non-compliance with the relevant laws, regulations and rules are as set out in Appendix E and Appendix F hereto.

D. Insolvency and litigation

21. Based solely on the searches conducted at the relevant courts and/or Authorities:
 - (i) there is no order, writ of summons, petition or shareholders' resolution filed or passed for the dissolution or liquidation of the Company or

appointment of a receiver, administrator or liquidator in Ghana in connection with the winding-up, dissolution, liquidation procedures of the Company or its assets; and

- (ii) there is no litigation, arbitration, investigation by Authorities, administrative proceedings, judicial proceedings, bankruptcy, winding-up, dissolution or liquidation proceedings, prosecution, judgments, fines, penalties, arbitral, disciplinary proceeding or other dispute resolution processes or administrative sanctions involving the Company or its directors and senior management.

- 22. Based solely on the searches conducted at the relevant courts and/or Authorities, there is no current investigation or regulatory proceeding by or involving the Company, its directors or senior management.

E. Proposed Listing of Softcare

- 23. As of the date hereof, no approvals, authorisations or consents from, or filings with or notifications to any Authorities for or as a result of the Proposed Listing (including but not limited to the issue and sale of Shares under the Global Offering and the associated changes in shareholding and directors of Softcare and/or the Company) are required.
- 24. The consummation or performance of the transactions contemplated by the Proposed Listing (including but not limited to the issue and sale of Shares under the Global Offering and the associated changes in shareholding and directors of Softcare and/or the Company) do not contravene, violate, conflict with or constitute a default under:
 - (i) any law, regulation, judgement, ruling, order or decree of Ghana applicable to the Company which is currently in force;
 - (ii) the Constitution; or
 - (iii) any agreement/instrument binding upon the Company or any of its assets (including the Material Contracts).
- 25. The consummation of the transactions under the Global Offering, including the execution and delivery of the relevant agreements by Softcare in connection therewith will not violate (i) the Material Contracts and (ii) any judgment, order or decree of any governmental body, agency or court having jurisdiction over the Company or any of its assets or (iii) any applicable law, regulation or rule or the Constitution.

F. Tax

- 26. The Company has made all tax filings and paid all applicable taxes during the Track Record Period.
- 27. Subject to the tax reliefs and concessions in Appendix J hereto, no other tax waivers, reliefs, concessions or preferential treatments have been granted to the Company in Ghana.
- 28. Based on the relevant tax information provided by the Company (as set out in paragraph 6 of Appendix C and in Appendix J) and the results of the searches in

respect of the Company (as set out in Appendix G), the Company has complied with all the applicable laws of Ghana on tax matters and is not subject to any penalties/ fines/ investigation/ dispute or other administrative sanctions for violation of any applicable laws of Ghana on taxation during the Track Record Period and up to the date of this legal opinion.

29. The Company has paid all taxes (including but not limited to corporate tax and transfer pricing tax) due to the relevant Authorities during the Track Record Period.
30. The Company has reserved or provided for all future or deferred tax payments.
31. There are no restrictions (including any requirement for approval, licence or filing) on the repatriation of profits of the Company or foreign exchange controls affecting the Company under the current laws and regulations of Ghana.
32. The Company has not incurred any transfer pricing issue since incorporation.

G. Assets and intellectual properties

33. The Company has good and marketable title to its assets (except immovable property but including equipment and/or machinery) and is solely legally and beneficially entitled to its assets (except immovable property but including equipment and/or machinery) free and clear of all title defects, charges, security, liens, financial encumbrances, restrictions, mortgages, equities or claims.
34. The Company does not own any intellectual property rights including but not limited to trademarks, patents and domain names for use in business operation in Ghana. The Company has however entered into a licensing arrangement with Sunmart Trading FZCO (a member of the Group) for the use of Sunmart Trading FZCO's intellectual property at no cost to the Company.

H. Loans, financing agreements and material contracts

35. All the Material Contracts were duly entered into. The Company has the power and legal capacity to enter into and perform its obligations under the Material Contracts to which it is a party and the execution and performance of its obligations under the Material Contracts to which it is a party will not contravene the Constitution and/or Ghanaian laws and regulations. The Company has taken all necessary corporate actions to authorise the execution, delivery and performance of the Material Contracts to which it is a party. The obligations of the Company under the Material Contracts to which it is a party constitute legal, valid, binding and enforceable obligations of the Company. No Government Authorisations are required for the execution, delivery and performance of the Material Contracts.
36. The Company is not in default of any of its material obligation or covenants under the Material Contracts, has not breached any of the Material Contracts and has not received any notice from any counterparties relating to any breach or default of the Material Contracts.

I. Real properties and leases

37. The Company does not own any immovable properties. It holds tenancy interests in the immovable property described under Appendix H hereto and such tenancy

interests are legal, valid, enforceable and binding on the parties to the relevant tenancy agreements. No registrations or filings are required in respect of the immovable properties rented by the Company.

38. The Company complies with the terms of the tenancy agreements, usage of these properties and the expiry dates of the leases.

J. Labour

39. As of 21 October 2025, the Company has 845 employees, consisting of 7 management employees and 838 non-management employees who are all fixed term employees.
40. There has been no dispute, disturbance or other conflict between the employees and the Company.
41. Based on the relevant documents provided by the Company (as set out in paragraph 4 of Appendix C) and the relevant searches in respect of the Company (as set out in Appendix G), the Company has complied with all applicable labour, employment and pension laws and regulations (including applicable employees' retirement fund schemes) during the Track Record Period and up to the date of this legal opinion.
42. The form and content of the sample employment contracts provided by the Company are in compliance with the applicable laws of Ghana. There are no applicable laws and regulations governing the recruitment processes of employees in Ghana.

K. Insurance

43. The Company is required to maintain, and has, up to the date of this legal opinion, duly maintained all insurance policies required for its business in accordance with applicable laws of Ghana.

L. Environmental

44. As of the date of this legal opinion, the Company has complied with the environmental protection laws and regulations of Ghana, and has not been penalised for violation of any laws or regulations on environmental protection.

M. Anti-money laundering / anti-bribery / OFAC / foreign exchange and other compliance

45. Based on the confirmations and documents provided by the Company (as set out in paragraph 2 of Appendix C) and the searches in respect of the Company (as set out in Appendix G), the Company has complied with the laws and regulations and no adverse finding has been made by any competent authority against the Company in respect of non-compliance with (i) any applicable anti-money laundering laws, anti-corruption and anti-bribery laws and foreign exchange-related laws in Ghana, (ii) personal data and data protection laws, (iii) product liability laws and regulations, and (iv) import/export-related laws and regulations (including but not limited to import and export control and import and export custom clearance procedures) since 1 January 2022 and thereafter up to the date of the legal opinion.

N. Third-Party Payment

46. The third-party payment arrangement, pursuant to which the Company has received payments from a third party other than its customer to settle the purchase price of products on the customer's behalf, is valid and legally binding and is not in breach of any laws and regulations of Ghana and does not constitute a non-compliance thereunder.
47. Based solely on the sample third-party payment designation letter we have reviewed (as set out in Appendix L hereto), and subject to its due execution by all relevant parties, we are of the opinion that:
- (a) in any event, including but not limited to where there is (i) any dispute or disagreement among the customers, the third-party payors, and/or the Company concerning the relevant sales agreements between the customers and the Company or the designation letters, or (ii) any failure by the customers or by the third-party payors on behalf of the customers to settle the payments concerning such sales agreements, or (iii) any request by the third-party payors for refund of the payments made or settled on behalf of the customers concerning such sales agreements, the customers shall remain primarily liable for the payments concerning such sales agreements and all other liabilities arising out of such sales agreements;
 - (b) the customers have undertaken to fully indemnify and hold harmless the Company against all losses, payments, costs, expenses, liabilities and damages which the Company may suffer or incur arising out of or in connection with any failure (including any disputes or disagreement) by the third-party payors to settle the payments concerning such sales agreements on behalf of the customers or any breach or failure (including any disputes or disagreement) by the customers and/or third-party payors to perform their obligations under such sales agreements;
 - (c) the designation letters constitute legal, valid, binding and enforceable obligations of all of the parties thereto, including the Company, the customers and the third-party payors; and
 - (d) the Company shall have an enforceable right to claim (i) indemnity from the customers; and/or (ii) compensation against the customers and the third-party payors in the event that any of the customers or third-party payors breaches or fails to perform its obligations.

O. Production Facility

The Company intends to develop a new production plant (**New Production Plant**) in Ghana and build production lines in the New Production Plant for manufacturing baby diapers, baby pants, sanitary pads and/or wet wipes. The Government Authorisations required for the construction of the New Production Plant are listed in Appendix K hereto. There is no legal impediment for the Company to obtain these Government Authorisations. The Government Authorisations listed in Appendix E hereto (except item 3 (*data protection certificate*) and item 5 (*GIPC registration certificate*)) are required for the operation of the New Production Plant.

P. Prospectus

48. The statements set forth in the Prospectus, in so far as such statements summarising or describing the laws, statutes, rules and regulations of Ghana, fairly and accurately summarise or describe such laws, statutes, rules and regulations of Ghana.

The statements which (i) are set out in the Prospectus/offering document and (ii) are regarding the Company and its business are true, accurate, complete and not misleading.

We hereby confirm our agreement to the inclusion of those statements in the Prospectus that are attributed to us as statements of our “views”, “opinions”, “advice”, or other words of similar meaning. Such statements, and any statements of opinions or views provided by us for inclusion in written responses from you to the Securities and Futures Commission of Hong Kong (the **SFC**) or Stock Exchange or any other statutory or regulatory authorities are hereby incorporated into this letter by reference, and we hereby agree that you may rely on such opinions as if fully set forth herein.

We have no objection to, if necessary, the inclusion of this opinion or excerpts from this opinion in the Prospectus and its submission to the governmental and/or regulatory agencies, including but not limited to the SFC, SEHK and any other statutory or regulatory authorities.

This opinion may be relied upon by CICC, CITICS, CLSA, GF Capital, GF Brokerage and other underwriters appointed by Softcare, their respective affiliates and their respective legal counsels for the Global Offering.

Yours faithfully

A handwritten signature in blue ink, appearing to read 'Benesi-Enchill, Letsa & Ankomah', written over a printed version of the same name.

Benesi-Enchill, Letsa & Ankomah



APPENDIX A

ASSUMPTIONS

The opinions herein before given are based upon the following assumptions:

1. there are no provisions of the laws of any jurisdiction outside Ghana which would be contravened by the execution or delivery of the Other Examined Documents and that, in so far as any obligation expressed to be incurred under the Other Examined Documents is to be performed in or is otherwise subject to the laws of any jurisdiction outside Ghana, its performance will not be illegal by virtue of the laws of that jurisdiction;
2. the Other Examined Documents are within the capacity and powers of and have been duly authorised, executed and delivered by each of the parties thereto and have been duly delivered by the Company and constitute the legal, valid and binding obligations of each of the parties thereto enforceable in accordance with their terms as a matter of the laws of all relevant jurisdictions (other than Ghana);
3. all authorisations, approvals, consents, licences and exemptions required by and all filings and other requirements of each of the parties to the Other Examined Documents outside Ghana to ensure the legality, validity and enforceability of the Other Examined Documents have been duly obtained, made or fulfilled and are in full force and effect and that any conditions to which they are subject have been satisfied;
4. all original documents are authentic, that all signatures and seals are genuine, that all documents purporting to be sealed have been so sealed and that all copies conform to their originals;
5. we have relied primarily on the documents, information and/or confirmation provided to us by the Company and the search reports set out under Appendix G (Searches), and (in the circumstances of paragraph A7, paragraph A11, paragraph A12, paragraph F30, paragraph G33, paragraph G34, paragraph H35, paragraph H36, paragraph I38, paragraph J39, paragraph J40, paragraph N46 and paragraph M45 of our opinion) we have relied solely on the confirmation provided by the Company; and
6. As at the date of this opinion, we have not yet received all the results of the searches we filed on the Company (the details of which are set out under Appendix G (Searches) below).
7. In relation to the relevant agreements in connection with the Global Offering (the **Underwriting Agreements**):
 - (i) the Company is not a signing party of the Underwriting Agreements;
 - (ii) the Underwriting Agreements have been or will be validly authorised and executed by the respective parties thereto in accordance with all applicable laws. The performance of the obligations therein contained are within the capacity and powers of, and will constitute the legal, valid, binding and enforceable obligations of the respective parties thereto in accordance with their terms;

- (iii) the validity and binding effect under the laws of The Hong Kong Special Administrative Region of the People's Republic of China [or the laws of the State of New York (as the case may be)] of the Underwriting Agreements which are expressed to be governed by such foreign laws in accordance with their respective term; and
- (iv) there is no contractual or other prohibition binding on Softcare or on any other party prohibiting it from entering into and performing its obligations under the Underwriting Agreements.

APPENDIX B

QUALIFICATIONS

The opinions hereinbefore given are subject to the following qualifications:

1. we have relied primarily on the documents, information and/or confirmation provided to us by the Company and the search reports set out under Appendix G below; and
2. the information provided by any relevant registry or governmental authority may not be accurate or up-to-date.

APPENDIX C

OTHER EXAMINED DOCUMENTS

1	CORPORATE INFORMATION
1.1	A copy of the certificate of incorporation of the Company dated 21 December 2020
1.2	A copy of Form 3 filed by the Company at the ORC
1.3	A copy of the certificate of incorporation of the Company dated 7 May 2024
1.4	A copy of the current constitution of the Company dated 21 December 2020
1.5	A copy of an undated extract of the profile of the Company
1.6	A copy of the filed special resolution form in respect of the special resolution approving the change of name by the Company from Sunda FM Manufacturing Limited Company to Softcare FM Manufacturing Limited Company
1.7	A copy of the special resolution dated 10 April 2024 and signed by Sunda FM Holdings Limited (the sole shareholder of the Company) approving the change of name of the Company from Sunda FM Manufacturing Limited Company to Softcare FM Manufacturing Limited Company
1.8	A copy of the deed of transfer dated 28 January 2024 and entered into between Century Industrial Limited and Softcare FM (MU) Limited in respect of the transfer of 6,000,000 ordinary shares held by Century Limited in the Company to Sunda FM Holdings
1.9	A copy of the Company profile dated 9 May 2024 issued to the Company by the ORC
1.10	A copy of the draft dividend policy of the Company
1.11	A copy of the completed Form 7 dated 14 December 2021 in respect of the issuance of 6,000,000 ordinary shares to Century Industrial Limited
1.12	A copy of the completed Form 8 dated 14 December 2021 in respect of the increase in stated capital of the Company from GHS 583,000 to GHS 6,000,000
1.13	A copy of the special resolution passed by the Company dated 13 December 2021 indicating an increase in the stated capital of the Company from GHS 583,000 to GHS 6,000,000
1.14	A copy of the payment advice from Citibank N.A. Hong Kong in respect of a transfer of USD 1,000,000 to Century Industrial Limited
1.15	A copy of the receipt dated 13 December 2021 issued to the Company by the ORC in respect of the payment of GHS 27,205 as capital duty
1.16	A copy of the schedule of products manufactured, distributed and/or sold by the Company which are wipes, pads and diapers
1.17	A copy of the deed of transfer dated 28 January 2024 and entered into between Century Industrial Limited and Softcare FM (MU) Limited in respect of the transfer of 6,000,000 ordinary shares held by Century Limited in the Company to Sunda FM Holdings
1.18	A copy of the profile of the directors of the Company
1.19	A copy of the brief profile of Ndeye Lin
1.20	A copy of Deloitte Ghana's profile
1.21	A copy of the written consent of Mengmeng Yan to his appointment as secretary of the Company dated 14 October 2020
1.22	A copy of the written consent of VT Consult to its appointment as auditor of the Company dated 5 November 2020
1.23	A copy of the list of affiliates of the Company which shows that the Company currently has 43 affiliates (including Housemart Company Limited which has been deregistered)
1.24	A draft of the minutes of the first annual general meeting of the Company dated 31 December 2021
1.25	An extract of the special resolution of the Company passed on 29 January 2024 approving the transfer of shares to Sunda FM Holdings
1.26	A copy of the written consent of Tang Jia and Yanchang Shen to their appointment as directors of the Company dated 14 November 2020
1.27	A copy of the filed special resolution form in respect of the special resolutions approving the share transfer

1.28	A copy of the audited financial statements of the Company for the year 2023
1.29	A copy of the register of transfers of the Company
1.30	An unsigned copy of the ordinary resolution for the appointment of Tang Jia as director of the Company
1.31	A schedule of the authorised businesses and shareholding details of the Company's affiliates
1.32	A copy of the written consent of Ye Wei to his appointment as a director of the Company
1.33	A copy of the profile of the Company dated 7 December 2022
1.34	A copy of the written consent of Ye Wei to his appointment as director of the Company dated 1 December 2022
1.35	A copy of the profile of VT Consult
1.36	A copy of the register of transfers of the Company
1.37	A copy of a certificate in respect of the change of name of Sunda FM Holdings Limited to Softcare FM (MU) Limited
1.38	A copy of the report and financial statements for the year ended 31 December 2024
1.39	A copy of the 2024 annual returns of the Company filed with the ORC
2	REGULATORY
2.1	A copy of the receipt dated 21 February 2022 and issued by the Registrar General's Department confirming receipt of payment of GHS 50 by the Company as its annual return
2.2	Copies of the 2022 and 2023 annual returns
2.3	An extract of its register of directors and secretary
2.4	A copy of the draft of the minutes of the first annual general meeting of the Company dated 31 December 2021
2.5	A copy of the special resolution dated 12 December 2021 which was filed at the ORC on 9 December 2021 in respect of the increase in stated capital of the Company from GHS 583, 000 to GHS 6, 000, 000
2.6	A copy of the letter dated 14 October 2020 from the Company to the director of Sunda Gh Investment Company Limited notifying him of the appointment of Mr. Yanchang Shen as director of the Company, effective 30 October 2020
2.7	A copy of the letter dated 14 October 2020 from the Company to the director of Sunda Gh Investment Company Limited notifying him of the appointment of Mr. Tang Jia as director of the Company, effective 30 October 2020
2.8	A copy of the letter dated 14 October 2020 from the Company to the director of Sunda GH Investment Limited notifying him of the appointment of Mengmeng Yan as secretary of the Company, effective 30 October 2020
2.9	A copy of the Form 17 dated 26 April 2024 in respect of (i) the resignation of Yanchang Shen and Ye Wei as directors of the Company, (ii) the appointment of Jie Ma and Luo Jichao as directors of the Company, (iii) the resignation of Mengmeng Yan as company secretary of the Company and (iv) the appointment of Jinnan Lin as company secretary of the Company
2.10	A copy of the filed special resolution form dated 1 December 2022 in respect of the resignation of Tang Jia
2.11	A copy of the letter dated 12 March 2024 from Jie Ma to the Company, accepting to act as director of the Company
2.12	A copy of the letter dated 10 April 2024 from Luo Jichao to the Company, accepting to act as director of the Company
2.13	A copy of the letter dated 14 October 2020 from Tang Jia to the Company, accepting to act as director of the Company
2.14	Form 17 dated 7 December 2022 in respect of the resignation of Tang Jia as director of the Company and the appointment of Ye Wei as director of the Company
2.15	A copy of the letter dated 16 January 2023 from Deloitte Ghana to the Company, accepting its appointment as auditors of the Company
2.16	A copy of the letter of appointment dated 10 April 2024 from the Company to Jinnan Lin in respect of her appointment as company secretary
2.17	A copy of the acceptance letter dated 12 March 2024 from Jinnan Lin to the Company consenting to act as company secretary of the Company
2.18	A copy of the filed Form 15 dated 17 July 2024 in respect of the resignation of VT Consult and appointment of Deloitte & Touche

2.19	A copy of the completed Form 17 dated 12 December 2021 and filed at the ORC in respect of the resignation of Zhang Qi (a first director of the Company) and the appointment of Tang Jia as a director of the Company, effective 30 June 2021
2.20	A copy of the letter dated 10 November 2020 from the Company to VT Consult indicating that a special resolution of the Company was passed to appoint VT Consult as auditors of the Company
2.21	A copy of the business operating permit dated 1 April 2022 and issued by the Ga South Municipal Assembly in respect of the registration of the Company's diaper factory with the Ga South Municipal Assembly from 1 January 2022 to 31 December 2022
2.22	A copy of the business operating permit dated 1 April 2022 and issued by the Ga South Municipal Assembly in respect of the registration of the Company's warehouse with the Ga South Municipal Assembly from 1 January 2022 to 31 December 2022
2.23	Copies of the receipts dated 1 April 2022 from the Ga South Municipal Assembly in respect of the payment of GHS 1,863.03 and GHS 2,794.71 by the Company for its business operating permits for the year 2022
2.24	A copy of the environmental permit dated 21 December 2021 issued by EPA to the Company in respect of the operation of a diaper and sanitary towel manufacturing plant at Dunkonah, Accra
2.25	A copy of the completed and signed manufacturing sector quarterly environmental monitoring returns for April to June 2022
2.26	Copies of the test reports dated 17 January 2022 and 18 November 2022 issued by the GSA to the Company in respect of its products
2.27	A copy of the letter dated 12 January 2022 from the Company to the FDA informing the FDA that (i) the Company's premises near West Hills Mall, Kasoa, Central Region is an additional site (i.e. addition to its sister company, Sunda Gh Limited), and (ii) the Company's labels will be used for products imported by the Company
2.27	A copy of the letter dated 17 January 2022 from the FDA to the Company (i) acknowledging receipt of the letter above, samples and variation fee and indicating (ii) that the FDA has updated its records to reflect the additional site (for the manufacture of Softcare Baby Diaper, Cuettie Baby Diaper, Softcare Sanitary Pad and Softcare Baby Wipes) and (iii) the FDA will contact the Company for a scheduled inspection of the facility
2.28	A copy of the letter dated 24 February 2022 from the FDA to the Company requesting the Company to complete an application for the licensing of its premises near West Hills Mall
2.29	A copy of the cover letter dated 6 June 2022 from the Company to the FDA and completed FDA application for the licensing of the Company's premises near West Hills Mall
2.30	A copy of the letter dated 8 August 2022 from the FDA to the Company indicating (i) that the FDA has completed the evaluation for the Company's artwork for advertisement in English for Softcare A+ sanitary pad in the Print Media (Billboard), (ii) that the advertisement has been issued the number FDA/dAd-22G05, and (iii) that the Company is required to submit the artwork of the billboard displaying the number for evaluation and approval
2.31	A copy of the business operating permit dated 8 February 2024 issued to the Company by the Ga South Municipal Assembly for the year 2024 in respect of the Company's diaper factory
2.32	A copy of the business operating permit dated 4 April 2023 issued to the Company by the Ga South Municipal Assembly for the year 2023
2.33	A copy of the fire certificate dated 25 September 2021 and issued to the Company by the GNFS in respect of its premises at Dunkonah, Accra
2.34	A copy of the certificate of registration dated 8 July 2022 issued by the Factories Inspectorate in respect of the registration of Company's factory located at SSNIT Road, behind West Hills Mall, Dunkonah, Accra with the Factories Inspectorate
2.35	A copy of the investor registration form dated 8 December 2021 and filed by the Company with the GIPC on 21 December 2021
2.36	A copy of the receipt dated 22 December 2021 and issued by the GIPC in respect of payment of registration fees by the Company
2.37	A copy of the registration certificate dated 23 December 2021 and issued by the GIPC to the Company
2.38	A copy of the letter dated 18 April 2023 from the Company to the EPA in respect of the submission of its environmental plan for 2021. The letter is stamped as received by the EPA
2.39	A copy of the annual environmental report filed by the Company with the EPA for the year 2021

2.40	A copy of the letter dated 18 April 2023 from the Company to the EPA in respect of the submission of its environmental plan for 2022. The letter is stamped as received by the EPA
2.41	A copy of the annual environmental report filed by the Company with the EPA for the year 2022
2.42	A copy of the letter dated 31 December 2023 (with the 2023 annual environmental report attached) from the Company to the EPA in respect of the submission of its 2023 annual report
2.43	A copy of the letter dated 7 March 2024 from the EPA confirming that an environmental permit will be issued to the Company by 30 June 2024
2.44	A copy of the letter from the EPA dated 15 July 2024 confirming that an environmental permit will be issued to the Company by 30 September 2024
2.45	A copy of the letter dated 15 July 2024 from the EPA confirming that the Company has submitted a revised environmental management plan as a requirement for the issuance of an environmental permit
2.46	A copy of the letter dated 21 July 2023 from the Company to the EPA in respect of the submission of environmental management plan
2.47	A copy of the fire certificate dated 25 September 2022 and issued to the Company by the GNFS in respect of its premises at Dunkonah, Accra
2.48	A copy of the application dated 31 January 2022 from Sunda Ghana Limited to the FDA for a renewal of the registration certificate of softcare sanitary pad
2.49	A copy of the application dated 31 January 2022 from Sunda Ghana Limited to the FDA for a renewal of the registration certificate of softcare baby wipes
2.50	A copy of the application dated 31 January 2022 from Sunda Ghana Limited to the FDA for a renewal of the registration certificate of softcare baby pants
2.29	A copy of the application dated 31 January 2022 from Sunda Ghana Limited to the FDA for a renewal of the registration certificate of softcare baby diaper
2.30	A copy of the application dated 28 June 2022 from Sunda Ghana Limited/ the Company to the FDA for a renewal of the registration certificate of Maya baby diaper
2.31	A copy of the certificate of registration of a medical device in respect of Cuettie baby diaper dated 19 May 2022 and valid until 1 June 2025
2.32	A copy of the certificate of registration of a medical device in respect of Softcare A+ sanitary pad dated 8 February 2022 and valid until 1 March 2025
2.33	A copy of the certificate of registration of a medical device in respect of Softcare baby wipes dated 14 February 2022 and valid until 1 March 2025
2.34	A copy of the certificate of registration of a medical device in respect of Softcare baby pants dated 19 May 2022 and valid until 1 June 2025
2.35	A copy of the certificate of registration of a medical device in respect of Softcare baby diaper dated 11 February 2022 and valid until 1 March 2025
2.36	A copy of the letter dated 14 October 2022 from the FDA to the Company granting conditional approval for the registration of its Maya baby diaper
2.37	A copy of the letter dated 6 January 2022 from the FDA to the Company granting approval for the advertisement of its Softcare A+ sanitary pad in the Print Media (Billboard concept 1)
2.38	A copy of the letter dated 6 January 2022 from the FDA to the Company granting approval for the advertisement of its Softcare A+ sanitary pad in the Print Media (Billboard concept 2)
2.39	A copy of the letter dated 6 January 2022 from the FDA to the Company granting approval for the advertisement of its Softcare baby diaper in the Print Media (Billboard)
2.40	A copy of the letter dated 13 January 2022 from the FDA to the Company granting approval for the advertisement of its Softcare baby diaper in the Print Media (Billboard)
2.41	A copy of the letter dated 7 November 2022 from the FDA to the Company granting medical device and cosmetics manufacturing licences valid from 14 July 2022 to 13 July 2023 in respect the Company's facility located at SSNIT Road Plot Number 5, Dunkonah Weiija, Behind West Hills near the ECG Office, Greater Accra

2.42	A copy of the medical devices manufacturing licence (MDM/GMP/001/10/22) valid from 14 July 2022 to 13 July 2023 and issued by the FDA in respect of the Company's baby diapers and sanitary pads
2.43	A copy of the cosmetics manufacturing licence (CPM/GMP/015/10/22) valid from 14 July 2022 to 13 July 2023 and issued by the FDA in respect of the Company's baby wipes
2.44	A copy of the letter dated 14 November 2022 from the FDA to the Company granting approval for the advertisement of its Softcare sanitary pad in the Electronic Media (TV)
2.45	A copy of the certificate dated 19 May 2022 issued to the Company by the FDA in respect of the Company's super absorbent polymer. The certificate is valid until 1 June 2025
2.46	A copy of the certificate dated 19 December 2022 issued to the Company by the FDA in respect of the Company's softcare A+ sanitary pad. The certificate is valid until 28 December 2025
2.47	A copy of the certificate dated 7 November 2023 issued to the Company by the FDA in respect of the Company's super absorbent polymer. The certificate is valid until 1 December 2026
2.48	A copy of the letter dated 22 November 2023 from the FDA to the Company acknowledging receipt of the Company's letter to suspend production of the Maya baby diapers
2.49	Copies of the medical device manufacturing licenses issued by the FDA to the Company in respect of licensing of the Company to manufacture baby wipes, baby diapers and sanitary pads at its premises at SSNIT Road Plot Number 5, Dunkonah, Weija, behind West Hills, near the ECG Office, Greater Accra
2.50	A copy of the letter dated 27 June 2023 from the FDA to the Company approving the Company's artwork for advertising its softcare space baby diaper in the electronic media. The approval expired on 1 July 2024
2.51	A copy of the letter dated 13 November 2023 from the FDA to the Company approving the Company's artwork for advertising its softcare premium baby diapers in the electronic media. The approval is valid until 1 December 2024
2.52	A copy of the letter dated 20 February 2024 from the Company to the FDA informing the FDA that the advertisement for the Company's artwork for its softcare sanitary pad should be cancelled due to change of video
2.53	A copy of the letter dated 14 November 2022 from the FDA to the Company approving the Company's artwork for advertising its Softcare sanitary pad in the electronic media. The approval expired on 1 December 2023
2.54	A copy of the letter dated 24 April 2024 from the FDA to the Company approving the Company's artwork for advertising its softcare A+ pad in the electronic media. The approval is valid until 1 May 2025
2.55	A copy of the letter dated 6 July 2023 from the FDA to the Company approving the Company's artwork for advertising its softcare space baby diaper in the print media. The approval expired on 1 August 2024
2.56	A copy of the letter dated 2 April 2024 from the FDA to the Company approving the Company's artwork for advertising its softcare A+ pad in the print media. The approval is valid until 1 May 2025
2.57	A copy of the letter dated 9 July 2024 from the FDA to the Company (i) informing the Company that it has completed evaluation of the Company's artwork for advertising its softcare space baby diaper in the electronic media and (ii) requiring the Company to submit copies of the artwork for approval
2.58	A copy of the letter dated 13 March 2024 from the FDA to the Company (i) informing the Company that it has completed evaluation of the Company's artwork for advertising its softcare A+ sanitary pad in the electronic media and (ii) requiring the Company to submit copies of the artwork for approval
2.59	Copies of the test reports dated 18 November 2022 and issued by the GSA to the Company in respect of panty liner (softcare) and sanitary pad (softcare smart)

2.60	A copy of the certificate of registration of a medical device in respect of Softcare A+ sanitary pad dated 28 November 2022 and valid until 28 December 2025
2.61	A copy of the certificate of registration of a medical device in respect of Softcare Smart sanitary pad dated 11 January 2023 and valid until 1 February 2026
2.62	A copy of the licence dated 27 July 2023 from the GSA to the Company in respect of the use of the GSA certification mark on the Company's disposable baby diaper (Softcare) product. The licence expired on 26 July 2024
2.63	A copy of the licence dated 27 July 2023 from the GSA to the Company in respect of the use of the GSA certification mark on the Company's disposable baby diaper (Cuettie) product. The licence expired on 26 July 2024
2.64	A copy of the licence dated 27 July 2023 from the GSA to the Company in respect of the use of the GSA certification mark on the Company's disposable sanitary towel (Softcare) product. The licence expired on 26 July 2024
2.65	A copy of the licence dated 27 July 2023 from the GSA to the Company in respect of the use of the GSA certification mark on the Company's disposable sanitary towel (Softcare smart) product. The licence expired on 26 July 2024
2.66	A copy of the licence dated 5 July 2023 from the GSA to the Company in respect of the use of the GSA certification mark on the Company's disposable baby diaper (Softcare baby pants) product
2.67	Copies of the licences dated 8 August 2024 from the GSA to the Company in respect of the use of the GSA certification mark for the Company's disposable sanitary towel (Softcare), disposable baby diapers (Softcare), Softcare wipes, disposable baby diapers (Softcare space) and disposable sanitary towel (Softcare smart)
2.68	A copy of the letter dated 24 April 2024 from the FDA to the Company approving the advertisement of the Company's Softcare A+ sanitary pad in electronic media (TV). The approval is valid until 1 May 2025
2.69	A copy of the letter dated 15 August 2024 from the FDA to the Company approving the advertisement of the Company's Softcare Space Baby Diaper in electronic media (TV). The approval is valid until 1 September 2025
2.70	A copy of the letter dated 9 July 2024 from the FDA to the Company approving the advertisement of the Company's Softcare Space Baby Diaper in print media (Billboard). The approval is valid until 1 August 2025
2.71	A copy of the letter dated 19 June 2024 from the FDA to the Company acknowledging receipt of the Company's notification of change of name
2.72	A copy of the letter dated 1 December 2022 from the Company indicating the appointment of Mr. Ye Wei as director of the Company, effective 1 December 2022
2.73	A copy of the completed Form 17 dated 5 December 2022 in respect of the resignation of Tang Jia as a director of the Company and the appointment of Ye Wei as a director of the Company
2.74	A copy of the special resolution dated 1 July 2021 indicating the resignation of Zhang Qi as a director of the Company and the appointment of Tang Jia as a director of the Company
2.75	A copy of the special resolution dated 8 December 2022 indicating the resignation of Tang Jia as a director of the Company and the appointment of Ye Wei as a director of the Company
2.76	A copy of the letter dated 1 December 2022 from the Company appointing of Ye Wei as director of the Company, effective 1 December 2022
2.77	A copy of the completed Form 17 dated 5 December 2022 in respect of the resignation of Tang Jia and the appointment of Ye Wei as a director of the Company
2.78	A copy of the letter dated 14 November 2020 from the Company to the manager of Sunda Gh Investment Company Limited indicating an acceptance of the business transfer agreement dated 31 December 2022 between Sunda Ghana Limited (as seller) and the Company (as buyer)
2.79	A copy of the data protection certificate dated 8 March 2023 issued to the Company by the DPC. The certificate is valid until 7 March 2025
2.80	A copy of the Company's data protection policy

2.81	A copy of the fire certificate dated 25 September 2023 issued to the Company by the GNFS in respect of the Company's factory. The certificate is valid until 24 September 2024
2.82	A copy of the registration certificate dated 27 January 2023 issued to the Company by the Factories Inspectorate. The certificate is valid until 31 December 2023
2.83	A copy of the registration certificate dated 22 January 2024 issued to the Company by the Factories Inspectorate. The certificate is valid until 31 December 2024
2.84	A copy of the GIPC certificate dated 25 April 2024 issued to the Company by the GIPC. The certificate is valid until 23 December 2025
2.85	Certificate dated 6 November 2024 issued to Sunda Ghana Investment Company Limited by the FDA in respect of its storage facility
2.86	Receipt dated 7 November 2024 issued by the GSA to the Company in respect of the certification of panty liners, sanitary pads and diapers
2.87	A copy of the fire certificate dated 25 September 2024 and issued to the Company by the GNFS in respect of its premises at Dunkonah, Accra
2.88	Certificate dated 11 October 2024 issued by the Kumasi Metropolitan Assembly to the Sunda Ghana Investment Limited in respect of a factory at Ahodwo, Kumasi
2.89	Receipt dated 4 December 2024 issued by the Ga South Municipal Assembly to the Company in respect of the renewal of business operating permit for Weija facility
2.90	Business operating permit dated 1 January 2025 issued by the Ga South Municipal Assembly to the Company in respect of facility at Weija
2.91	Receipt dated 9 January 2025 in respect of the renewal of the business operating permit for warehouse in Kumasi for the year 2025
2.92	Business operating permit dated 9 January 2025 issued by the Kumasi Metropolitan Assembly to Sunda Investment Ghana Ltd for warehouse in Kumasi
2.93	Receipt dated 9 January 2025 issued to Sunda Ghana Investment Company Ltd in respect of the renewal of the factories certificate for warehouse in Kumasi for the year 2025
2.94	Factories certificate dated 6 January 2025 in favour of the Company in respect of a facility at Weija
2.95	Factories certificate dated 6 January 2025 in favour of Sunda Ghana Investment Company Ltd in respect of a warehouse at Odorkor
2.96	Certificate dated 6 November 2024 issued by the FDA in favour of Sunda Ghana Investment Company Ltd in respect of a storage facility for the storage of medical devices
2.97	A copy of the annual return of the Company filed with the ORC on 27 February 2025 in respect of the year 2024
2.98	A copy of a letter dated 28 February 2025 issued by the Company to the EPA in respect of the submission of the 2024 annual environmental report
2.99	A copy of the certificate dated 7 March 2025 and issued by the FDA to the Company certifying that Softcare Baby Wipes 80pcs is registered for use in Ghana. The certificate is valid until 1 March 2028
2.100	A copy of the certificate dated 6 February 2025 and issued by the FDA to the Company certifying that Sunda Ghana Investment Company Limited is licensed to store medical devices, cosmetics and household chemical substances at a non-bonded warehouse at Kaase, Ashanti Region. The certificate is valid until 4 November 2025
2.101	A copy of the letter dated 4 February 2025 from the FDA to the Company in respect of the re-registration of the Company's medical device and granting the Company a conditional approval for its medical device, valid until 1 March 2026
2.102	A copy of the data protection certificate dated 18 February 2025 issued to the Company by the DPC. The certificate is valid until 17 February 2027
2.103	A copy of the certificate dated 20 June 2024 and issued by the FDA certifying that Sunda Ghana Investment Limited is licensed to store medical devices, cosmetics and household chemical substances at a non-bonded warehouse at GA-559-1990, Odorkor
2.104	A response from the Company (on 4 October 2024) on the legal due diligence scope confirming that the Company has complied with all applicable anti-money laundering laws, anti-corruption and anti-bribery laws in Ghana

2.105	A copy of the certificate dated 16 June 2025 and issued by the FDA to the Company certifying that Softcare Premium Baby Diaper in the electronic media (TV) is registered for use in Ghana. The certificate is valid until 1 January 2026
2.106	A copy of the certificate dated 3 April 2025 and issued by the FDA to the Company certifying that Cuettie Baby Diaper is registered for use in Ghana. The certificate is valid until 1 May 2028
2.107	A copy of the certificate dated 16 June 2025 and issued by the FDA to the Company certifying that Softcare A+ Sanitary pad (Herbal) is registered for use in Ghana. The certificate is valid until 1 July 2026
2.108	A copy of the licence dated 26 June 2025 from the GSA to the Company in respect of the use of the GSA certification mark on the Company's disposable sanitary towel (Softcare A+) product. The licence is valid until 25 June 2026
2.109	A copy of the licence dated 26 June 2025 from the GSA to the Company in respect of the use of the GSA certification mark on the Company's disposable sanitary towel (Softcare Smart) product. The licence is valid until 25 June 2026
2.110	A copy of a letter dated 30 December 2024 and issued by the Company to the Ghana Immigration Service notifying the Ghana Immigration Service of the submission of its annual returns for 2024
2.111	A copy of the licence dated 19 August 2025 from the GSA to the Company in respect of the use of the GSA certification mark on the Company's disposable baby diaper (Softcare Space) product. The licence is valid until 18 August 2026
2.112	A copy of the licence dated 19 August 2025 from the GSA to the Company in respect of the use of the GSA certification mark on the Company's panty liner (Softcare A+ panty liner) product. The licence is valid until 18 August 2026
2.113	A copy of the licence dated 30 July 2025 from the GSA to the Company in respect of the use of the GSA certification mark on the Company's disposable baby diaper (Cuettie Baby Diaper) product. The licence is valid until 29 July 2026
2.114	A copy of the licence dated 30 July 2025 from the GSA to the Company in respect of the use of the GSA certification mark on the Company's disposable baby diaper (Softcare Baby Diaper) product. The licence is valid until 29 July 2026
2.115	A copy of the licence dated 19 August 2025 from the GSA to the Company in respect of the use of the GSA certification mark on the Company's wet wipes (Softcare Wet Wipes) product. The licence is valid until 18 August 2026
2.116	A copy of the fire certificate dated 25 September 2025 and issued to the Company by the GNFS in respect of its premises at Dunkonah, Accra. The certificate is valid until 1 September 2026
2.117	A copy of the certificate dated 13 August 2025 and issued by the FDA to the Company certifying that Softcare A+ Sanitary pad (Cotton Plus (yellow& pink), plus premium (gold), cotton feel (violet), pink and blue, green, yellow, purple and white) is registered for use in Ghana. The certificate is valid until 1 March 2028
2.118	A copy of the licence dated 19 September 2025 and issued by the FDA to the Company certifying that Softcare Baby Wipes is registered for use in Ghana. The certificate is valid until 1 July 2026
2.119	A copy of the fire certificate dated 1 September 2025 and issued to the Company by the GNFS in respect of its premises at Busia Junction, Odorkor, Accra. The certificate is valid until 1 September 2026
2.120	A copy of the fire certificate dated 30 July 2025 and issued to the Peak Steel Ghana Company Limited by the GNFS in respect of its premises at Busia Junction, Odorkor, Accra. The certificate is valid until 1 September 2026
2.121	An undated copy of a commercial invoice issued by the Company in respect of a shipment of 6000 pieces of Softcare diaper to G.MC.I Sarl
2.122	An undated copy of a bill of entry issued by the GRA in respect of a shipment of 6000 pieces of Softcare diaper to G.MC.I Sarl
2.123	An undated copy of a bill of entry issued by the GRA in respect of a shipment of 3000 pieces of Softcare diaper to G.MC.I Sarl
2.124	A copy of a commercial invoice dated 26 May 2025 and issued by the Company in respect of a shipment of 3000 pieces of Softcare diaper to G.MC.I Sarl

2.125	An undated copy of a bill of entry issued by the GRA in respect of a shipment of 3 packages of hot melt adhesive machine, 1 package of three phase voltage stabiliser, 1 package of vision inspection system, 20 packages of sanitary napkin production line, 26 packages of hot melt adhesive machine to Kewor Limited to Kewor Limited
2.126	A copy of a commercial invoice dated 19 June 2025 and issued by Kewor Limited to the Company in respect of a shipment to Kewor Limited
2.127	A copy of a commercial invoice dated 11 March 2022 and issued by the Company in respect of a shipment of 2150 pieces of Softcare diaper and baby wipes to Agoe Assiye
2.128	An undated copy of a bill of entry issued by the GRA in respect of a shipment of 2150 pieces of Softcare diaper and baby wipes to Mantex Group (Agoe Assiye)
2.129	An undated copy of a bill of entry issued by the GRA in respect of a shipment of 1000 pieces of Cuettie diaper to Mantex Group (Agoe Assiye)
2.130	A copy of a commercial invoice dated 11 August 2022 and issued by the Company in respect of a shipment of 1000 pieces of Cuettie diaper to Mantex Group (Agoe Assiye)
2.131	An undated copy of a bill of entry issued by the GRA in respect of a shipment of 1500 pieces of Cuettie diaper yellow to Mantex Group (Agoe Assiye)
2.132	A copy of a commercial invoice dated 11 August 2022 and issued by the Company in respect of a shipment of 1500 pieces of Cuettie diaper yellow to Mantex Group (Agoe Assiye)
2.133	An undated copy of a bill of entry issued by the GRA in respect of a shipment of 3000 bags of Softcare baby diaper blue to Mantex Group (Agoe Assiye)
2.134	A copy of a commercial invoice dated 11 August 2022 and issued by the Company in respect of a shipment of 3000 pieces of Softcare baby diaper blue and Cuettie diaper yellow to Mantex Group (Agoe Assiye)
2.135	An undated copy of a bill of entry issued by the GRA in respect of a shipment of 3600 bags of Cuettie diaper yellow to Mantex Group
2.136	A copy of a commercial invoice dated 16 November 2022 and issued by the Company in respect of a shipment of 3600 pieces of Cuettie diaper yellow to Mantex Group
2.137	An undated copy of a bill of entry issued by the GRA in respect of a shipment of 2200 bags of Softcare baby diaper to Mantex Group
2.138	A copy of a commercial invoice dated 24 November 2022 and issued by the Company in respect of a shipment of 2200 pieces of Cuettie diaper yellow and Softcare baby diaper blue to Mantex Group
2.139	An undated copy of a bill of entry issued by the GRA in respect of a shipment of 189 bags of Cuettie diaper yellow to Mantex Group
2.140	An undated copy of a bill of entry issued by the GRA in respect of a shipment of 576 bags of Cuettie diaper yellow to Mantex Group
2.141	A copy of a commercial invoice dated 30 November 2022 and issued by the Company in respect of a shipment of 576 pieces of Cuettie diaper yellow and Softcare baby diaper blue to Mantex Group
2.142	An undated copy of a bill of entry issued by the GRA in respect of a shipment of 15,240 bags of Softcare gold to Traore Amadou
2.143	A copy of a commercial invoice dated 18 July 2024 and issued by the Company in respect of a shipment of 15,240 pieces of Softcare gold to Traore Amadou
2.144	An undated copy of a bill of entry issued by the GRA in respect of a shipment of 10,000 bags of Softcare gold to Traore Amadou
2.145	A copy of a commercial invoice dated 18 July 2024 and issued by the Company in respect of a shipment of 10,000 pieces of Softcare gold to Traore Amadou
2.146	An undated copy of a bill of entry issued by the GRA in respect of a shipment of 29,792 bags of Softcare diaper gold to ETS Dakoroba Dabo
2.147	A copy of a commercial invoice dated 21 January 2025 and issued by the Company in respect of a shipment of 29,792 bags of Softcare diaper gold to ETS Dakoroba Dabo
2.148	An undated copy of a bill of entry issued by the GRA in respect of a shipment of 24,494 bags of Softcare baby diaper to Housemart Peru S.A.C

2.149	A copy of a commercial invoice dated 5 May 2023 and issued by the Company in respect of a shipment of 24,494 bags of Softcare baby diaper to Housemart Peru S.A.C
2.150	An undated copy of a bill of entry issued by the GRA in respect of a shipment of 271 bags of non-woven, PE film and polythene to Sunda Benin Limited
2.151	A copy of a commercial invoice dated 5 May 2023 and issued by the Company in respect of a shipment of 271 bags of non-woven, PE film and polythene to Sunda Benin Limited
2.152	An undated copy of a bill of entry issued by the GRA in respect of a shipment of 53 bags of assorted goods from Kewor Limited
2.153	A copy of a commercial invoice dated 5 May 2023 and issued by Kewor Limited to the Company in respect of a shipment of 53 bags of assorted goods to the Company
2.154	An undated copy of a bill of entry issued by the GRA in respect of a shipment of 408 bags of super absorbent polymer from Sunmart Trading FZCO
2.155	A copy of a commercial invoice dated 5 May 2023 and issued by Sunmart Trading FZCO to the Company in respect of a shipment of 408 bags of super absorbent polymer from Sunmart Trading FZCO
2.156	An undated copy of a bill of entry issued by the GRA in respect of a shipment of 51 packages of non-woven goods from Sunmart Trading FZCO
2.157	A copy of an undated commercial invoice and issued by Sunmart Trading FZCO to the Company in respect of a shipment of 51 packages of non-woven goods from Sunmart Trading FZCO
2.158	An undated copy of a bill of entry issued by the GRA in respect of a shipment of 59 packages of assorted goods from Sunmart Trading FZCO
2.159	A copy of a commercial invoice dated 4 February 2024 and issued by Sunmart Trading FZCO to the Company in respect of a shipment of 59 packages of assorted goods from Sunmart Trading FZCO
2.160	An undated copy of a bill of entry issued by the GRA in respect of a shipment of 510 packages of untreated fluff pulp from Sunmart Trading FZCO
2.161	A copy of a commercial invoice dated 19 February 2024 and issued by Sunmart Trading FZCO to the Company in respect of a shipment of 510 packages of untreated fluff pulp from Sunmart Trading FZCO
2.162	A copy of the cosmetics manufacturing license dated 19 September 2025 and issued to the Company by the FDA and indicating that the Company is licensed to manufacture baby wipes. The licence is valid until 18 September 2026
2.163	A copy of the medical device manufacturing licence dated 11 September 2025 and issued to the Company by the FDA and indicating that the Company is licensed to manufacture baby diapers and sanitary pads. The licence is valid until 18 September 2026
2.164	A copy of the certificate dated 15 October 2025 issued to the Company by the GIPC in respect of the renewal of registration
3	MATERIAL BUSINESS CONTRACTS
3.1	A copy of the softcare purchase order (in Chinese) dated 22 August 2022 with Nar Advertising (as supplier) and the Company (as purchaser)
3.2	A copy of the agreement (in Chinese) between Pengsheng Rock Ltd. and the Company
3.3	A copy of the product sales agreement dated 1 January 2022 between the Company and Eben Genesis (as distributor) for the sales, distribution and storage of the Company's products by the distributor
3.4	A copy of the product sales agreement dated 1 August 2022 between the Company and Agbove & Stephen Ltd (as distributor) for the sales, distribution and storage of the Company's products by the distributor
3.5	A copy of the product sales agreement between the Company and Abraham Saah Ent (as distributor) for the sales, distribution and storage of the Company's products by the distributor
3.6	A copy of the product sales agreement dated 1 January 2022 between the Company and Beauty Basic & Cleaning Limited (as distributor) for the sales, distribution and storage of the Company's products by the distributor
3.7	A copy of the product sales agreement dated 1 January 2022 between the Company and Bomsry Enterprise (as distributor) for the sales, distribution and storage of the Company's products by the distributor

3.8	A copy of the airtime purchase agreement dated 4 March 2022 between the Company and Media General Ghana Limited for the purchase by the Company of media airtime for the promotion and advertisement of its products and services
3.9	A copy of the media agreement dated 9 March 2022 between the Company and United Television for the purchase by the Company of media airtime for the advertisement of its products and services
3.10	A copy of the solid waste collection service agreement dated 1 October 2021 between Emperial Waste & Facility Management (as service provider) and the Company (as client)
3.11	A copy of the solid waste collection service agreement dated 1 October 2021 between Zoomlion Ghana Limited (Accra Districts) (as service provider) and the Company (as client)
3.12	A copy of the letter dated 16 December 2021 from the Company to the GRA (and received by the GRA on 24 December 2021) notifying the GRA of the transfer of business of Sunda Ghana Limited (as a going concern) to the Company
3.13	A copy of the letter dated 31 December 2021 from the GRA to the Company approving the transfer of business from Sunda Ghana Limited to the Company
3.14	An unsigned copy of the business transfer agreement dated 31 December 2022 between Sunda Ghana Limited (as seller) and the Company (as buyer) for the sale and transfer of the seller's business interest in operating, designing, manufacturing, distributing, selling and/or marketing of diapers, sanitary pad and baby wipes to the buyer for GHS 224,866,775.45
3.15	A copy of the purchase order (in English) dated 30 August 2022 with Nar Advertising (as supplier) and the Company (as purchaser)
3.16	A copy of the purchase agreement (in English) dated 1 September 2022 with Nar Advertising (as supplier) and the Company (as purchaser) and valid until 31 October 2022
3.17	A copy of the letter dated 14 November 2020 signed by the Company's directors and indicating acceptance of the transfer agreement between the Company and Sunda Ghana Limited
3.18	A copy of the purchase contract dated 12 July 2024 entered into between the Company and Sunmart Trading FZCO for the purchase of goods
3.19	A copy of the draft product sales agreement (applicable to domestic sales) dated 1 January 2024
3.20	A copy of the draft discount agreement
3.21	A copy of the sponsorship contract & benefits Max TV Novellas dated 16 November 2023 entered into between in respect of the marketing of the Company's products by Max TV Novellas. The contract is valid until 1 January 2025
3.22	A copy of the media agreement dated 15 January 2024 entered into between U2 Company Ltd and the Company in respect of the marketing of the Company's products by U2 Company Ltd. The contract is valid until 2 February 2025
3.23	A copy of the airtime purchase agreement dated 4 March 2024 entered into between Media General Ghana Limited and the Company in respect of the marketing of the Company's products by Media General Ghana Limited. The contract is valid until 23 March 2025
3.24	A copy of the signed business transfer agreement dated 31 December 2021 entered into between Sunda Ghana Limited (as seller) and the Company (as buyer)
3.25	Sample third party confirmation letter between the Company and purchasers
3.26	A copy of the media agreement dated 28 February 2025 entered into between U2 Company Ltd and the Company in respect of the marketing of the Company's products by U2 Company Ltd. The contract is valid until 27 February 2026
3.27	A copy of the airtime purchase agreement dated 10 March 2024 entered into between Media General Ghana Limited and the Company in respect of the promotion and advertisement of the Company's products and services by Media General Ghana Limited. The contract is valid until 10 March 2026
3.28	A copy of the sponsorship contract for marketing services dated 17 November 2025 and entered into between Imax Media Group and the Company in respect of the advertising and marketing of the Company's products on Max TV Novellas. The contract is valid until 31 December 2025
3.29	A copy of the undated draft third-party designation payment letter

4	HUMAN RESOURCE
4.1	A copy of the schedule of 19 management employees of the Company
4.2	A copy of the updated list of management employees of the Company
4.3	A copy of the schedule of 752 other employees of the Company
4.4	A copy of the updated list of non-management employees
4.5	A copy of the updated list of the expatriate employees of the Company
4.6	Copies of the standard probationary appointment agreement and employment contract for all the Company's employees
4.7	A copy of the updated probationary agreement dated 29 February 2024
4.8	Copies of the Attendance Management, Award and Punishment Management, Casual Staff's Management, Core Staff's Management, Contract Signing Management, Performance Management, Probationary Management, Promotion and Demotion Management, Recruitment Management, Salary Management and Severance Management Policies (in English and Chinese language) of the Company
4.9	Copies of the updated attendance management policy, rewards and punishment policy, core staff policy, management of contract signing policy, performance management policy, probationary management policy, recruitment management policy, salary management policy, severance management policy and the employee handbook
4.10	Copies of the bio data pages and valid work and residence permits of 30 expatriate employees of the Company
4.11	Copies of the bio data pages and residence permits of all 40 expatriate employees
4.12	Copies of the letters dated 13 January 2023 and 15 January 2024 from the GIS to the Company, acknowledging receipt of the annual returns filed for 2022 and 2023
4.13	A copy of the clearance certificate (dated 4 January 2022 and which expired on 4 February 2022) issued by the SSNIT (Korle-Bu branch) to the Company
4.14	A copy of the receipt dated 8 August 2022 and issued by SSNIT to the Company in respect of the payment of GHS 61, 387.54 as Tier 1 contributions for the period of July 2022
4.15	A copy of the Petra Advantage Pension Scheme Form 1 (Tier 2 employer application form) completed by the Company
4.16	A copy of the NPRA Employer Enrolment Form dated 22 March 2022 and completed by the Company
4.17	A copy of the completed Petra Advantage Pension Scheme Tier 2 Employer Application Form
4.18	A copy of the payment advice from the Petra Advantage Scheme to the Company in respect of the payment of contributions for July 2022
4.19	Copies of payments by the Company for Tier 1 contributions for January to August 2022
4.20	Copies of payments by the Company for Tier 2 contributions for January to August 2022
4.21	A copy of an undated extract which indicates that Standard Chartered Bank are custodians for the Petra Advantage Pension Scheme
4.22	A copy of the letter dated 23 September 2022 from the NRPA to Petra Trust Company Limited granting a renewal of its licence to operate as a corporate trustee with effect from 1 August 2022 to 31 July to 2023
4.23	A copy of the participation agreement dated 22 November 2022 between the Company and the trustees of the Petra Advantage Pension Scheme
4.24	A copy of an undated extract from the website of Petra Trust Company Limited indicating the account and registration information of the Company
4.25	A copy of an email dated 26 September 2022 from Petra Trust Company Limited to the Company in respect of the finalisation of its registration process
4.26	A copy of the revised salary management policy of the Company
4.27	Copies of receipts in respect of payment of Tier 1 contributions from September 2022 to July 2024
4.28	A copy of the participation agreement dated 22 November 2022 entered into between the Company and Petra Trust in respect of the Company's Tier 2 Pension Scheme

4.29	A copy of the letter dated 17 April 2023 from Petra Trust to the Company accepting its appointment as corporate trustee and confirming that its commercial team is in charge of the fund management
4.30	Copies of receipts in respect of payment of Tier 2 contributions from September 2022 to July 2024
4.31	Letter dated 4 October 2024 from the Company to the GIS, applying for the cancellation of work or residence permits for 13 former employees
4.32	Letter from the Company to the chief labour officer requesting for endorsement for the transfer of employees from Sunda Ghana Limited and Sunda Ghana Investment Company Limited to the Company
4.33	Letter dated 15 October 2024 from the Labour Department to the Company, endorsing the transfer of employees from Sunda Ghana Limited and Sunda Ghana Investment Company Limited to the Company
4.34	Schedule of the Company's expatriate employees
4.35	Schedule of the Company's local employees
4.36	Schedule of the Company's management employees
4.37	A schedule of the local non-management employees of the Company which shows that the Company has 822 local employees
4.38	A schedule of the Company's expatriate employees which shows that the Company has (in addition to its local employees) 41 expatriate employees
4.39	a copy of a board resolution dated 30 January 2022 adopting the attendance management policy, rewards and punishment policy, core staff policy, management of contract signing policy, performance management policy, probationary management policy, recruitment management policy, salary management policy, severance management policy and the employee handbook
4.40	A list of the expatriate employees of the Company which confirms that the Company now has 41 expatriate employees
4.41	Copies of the bio data pages and a residence permit of Zhongtao Yu valid from 11 November 2024 until 10 November 2025
4.42	Copies of the bio data pages and a residence permit of Gu Xianjie valid from 8 January 2025 until 7 January 2026
4.43	Copies of the bio data pages and a residence permit of Lyu Jinwei valid from 6 November 2024 until 5 November 2025
4.44	Copies of the bio data pages and a residence permit of Wang Min valid from 30 August 2024 until 29 August 2025
4.45	Copies of the bio data pages and a residence permit of Ma Yujie valid from 19 February 2025 until 18 February 2026
4.46	A copy of a letter dated 30 December 2024 issued by the Company to the GIS in respect of its submission of annual returns to the GIS for the year 2024
4.47	Copies of payment advice issued by SSNIT to the Company in respect of SSNIT contributions made by the Company for the period of September 2024 to December 2024 and January 2025
4.48	Copies of payment advice issued by Petra to the Company for the payment of Tier 2 contributions by the Company for the period of September 2024 to December 2024 and January 2025
4.49	A schedule of the local non-management employees of the Company which shows that the Company has 806 local employees
4.50	A schedule of the Company's expatriate employees which shows that the Company has (in addition to its local employees) 41 expatriate employees
4.51	A copy of the payment advice issued by SSNIT to the Company in respect of SSNIT contributions of GHS 98,879.11 made by the Company for February 2025
4.52	A copy of the payment advice issued by SSNIT to the Company in respect of SSNIT contributions of GHS 97,311.31 made by the Company for March 2025
4.53	A copy of the payment advice issued by SSNIT to the Company in respect of SSNIT contributions of GHS 94,642.51 made by the Company for April 2025
4.51	A copy of the payment advice issued by SSNIT to the Company in respect of SSNIT contributions of GHS 97,334.97 made by the Company for May 2025
4.52	Copies of payment advice issued by Petra to the Company for the payment of Tier 2 contributions by the Company for the period of February 2025 to May 2025

4.53	Copies of the bio data pages and a residence permit of Peng, Pingji valid from 5 May 2025 until 4 May 2026
4.54	Copies of the bio data pages and a residence permit of Gu Xianjie valid from 8 January 2025 until 7 January 2026
4.55	Copies of the bio data pages and a residence permit of Tu Shaoheng valid from 7 May 2025 until 6 May 2026
4.56	Copies of the bio data pages and a residence permit of Wang Zexu valid from 8 May 2025 until 7 May 2026
4.57	Copies of the bio data pages and a residence permit of Zhong Jian valid from 5 May 2025 until 4 May 2026
4.58	A schedule of the local employees of the Company as at 9 October 2025
4.59	A schedule of the expatriate employees of the Company (including management employees) as at 9 October 2025
4.60	A copy of the payment advice issued by SSNIT to the Company in respect of SSNIT contributions of GHS 112,098.96 made by the Company for June 2025
4.61	A copy of the payment advice issued by SSNIT to the Company in respect of SSNIT contributions of GHS 113,069.70 made by the Company for July 2025
4.62	A copy of the payment advice issued by SSNIT to the Company in respect of SSNIT contributions of GHS 117,068.89 made by the Company for August 2025
4.63	A copy of the payment advice issued by SSNIT to the Company in respect of SSNIT contributions of GHS 116,929.14 made by the Company for September 2025
4.64	A copy of a payment advice issued by Petra to the Company for the payment of GHS 44,608.46 as Tier 2 contributions by the Company for June 2025
4.65	A copy of a payment advice issued by Petra to the Company for the payment of GHS 43,301.14 as Tier 2 contributions by the Company for July 2025
4.66	A copy of a payment advice issued by Petra to the Company for the payment of GHS 43,782.29 as Tier 2 contributions by the Company for August 2025
4.67	A copy of a payment advice issued by Petra to the Company for the payment of GHS 43,515.06 as Tier 2 contributions by the Company for September 2025
5	INSURANCE ARRANGEMENTS
5.1	A copy of the employer's liability policy maintained by the Company with Enterprise Insurance Company Limited valid from 14 June 2022 to 1 February 2023
5.2	A copy of the assets all risks policy maintained by the Company with Holland Insurance Ghana Limited valid from 30 June 2022 to 1 February 2023
5.3	Copies of the cheques dated 15 June 2022 to Enterprise Ghana Limited and Hollard Insurance Ghana Limited for the payment of insurance fees by the Company
5.4	Copies of the receipts dated 21 June 2022 and 15 June 2022 in respect of the payment of insurance fees by the Company to Enterprise Ghana Limited and Hollard Insurance Ghana Limited, respectively
5.5	A copy of the assets all risk insurance policy (diaper factory) dated 1 February 2024 held by the Company with Enterprise Insurance. The policy is valid until 2 February 2025
5.6	A copy of the employers' liability policy dated 7 February 2024 held by the Company with Enterprise Insurance. The policy is valid until 1 February 2025
5.7	A copy of the fidelity guarantee policy dated 7 February 2024 held by the Company with Enterprise Insurance. The policy is valid until 1 February 2025
5.8	A copy of the insurance policies dated 3 June 2024 and 19 April 2024 held by the Company with Activa International Insurance in respect of the Company's business premises. The policy is valid until 2 February 2025

5.9	A copy of the goods in transit insurance policy dated 19 April 2024 held by the Company with Activa International. The policy expires on 2 February 2025
5.10	A copy of the receipt dated 4 March 2024 in respect of the payment of premium for the asset all risk insurance policy
5.11	A copy of the receipt dated 16 February 2024 in respect of the payment of premium for the employers' liability policy
5.12	A copy of the receipt dated 16 February 2024 in respect of the payment of premium for the fidelity guarantee policy
5.13	A copy of the receipt dated 25 April 2024 in respect of the payment of premium for the business premises policy
5.14	A copy of the receipt dated 16 April 2024 in respect of the goods in transit policy
5.15	A copy of the receipt dated 18 June 2024 in respect of the goods in transit policy
5.16	A copy of the schedule of insurance claims made by the Company since August 2022
5.17	A copy of the assets all risk policy dated 16 January 2025 and issued by Enterprise Insurance in respect of the Company. The policy is valid until 15 January 2026
5.18	A copy of a swift advice dated 5 February 2025 and issued by GCB Bank Plc to ABSA Bank Ghana in respect of a payments by the Company to Enterprise Insurance
5.19	A receipt dated 17 February 2025 and issued by Enterprise Insurance to the Company in respect of a payment of USD 17,500
5.20	A receipt dated 10 February 2025 and issued by Enterprise Insurance to the Company in respect of a payment of USD 20
5.21	A schedule of an employer's liability policy dated 14 February 2025 issued by Enterprise Insurance and accepted by the Company on 2 February 2025. The policy is valid from 2 February 2025 to 1 February 2026
5.22	A receipt dated 17 February 2025 and issued by Enterprise Insurance to the Company in respect of a payment of GHS 51,646
5.23	A payment instruction summary report dated 28 January 2025 and issued by Stanbic Bank Ghana LTD in respect of the transfer of GHS 51,646.18 by the Company to Enterprise Insurance
5.24	A fidelity guarantee policy dated 14 February 2025 issued by Enterprise Insurance and accepted by the Company on 2 February 2025. The policy is valid from 2 February 2025 to 1 February 2026
5.25	A marine cargo insurance certificate dated 13 January 2025 issued by Activa International Insurance in favour of the Company. The certificate is valid until 12 April 2025
5.26	A payment instruction summary report dated 15 January 2025 and issued by Stanbic Bank Ghana LTD in respect of the transfer of EUR 5,791.88 by the Company to Activa International Insurance Co.
5.27	A receipt dated 15 January 2025 and issued by Activa International Insurance Co to the Company in respect of a payment of EUR 5,791.88
5.28	A goods in transit insurance policy dated 27 January 2025 and issued by Activa International Insurance Company (Gh) Ltd to the Company. The policy is valid from 2 February 2025 to 1 February 2026
5.29	A payment instruction summary report dated 28 January 2025 and issued by Stanbic Bank Ghana LTD in respect of the transfer of USD 3,800 by the Company to Activa International Insurance Co
5.30	A receipt dated 24 January 2025 and issued by Activa International Insurance to the Company in respect of a payment of USD 3,800
5.31	A public liability policy dated 16 January 2025 and entered into between Enterprise Insurance Company Limited and the Company. The policy is valid from 2 February 2025 until 1 February 2026
5.32	A swift advice dated 5 February 2025 and issued by GCB Bank Plc to ABSA Bank Ghana in respect of a payment of USD 20 by the Company to Enterprise Insurance
5.33	A swift advice dated 5 February 2025 and issued by GCB Bank Plc to ABSA Bank Ghana in respect of a payment of USD 17,500 by the Company to Enterprise Insurance
5.34	A motor commercial comprehensive insurance policy schedule dated 27 January 2025 and issued by Prime Insurance in respect of vehicles owned by the Company. The policy is valid from 2 February 2025 until 1 February 2026

5.35	A policy schedule dated 2 February 2025 and issued by Prime Insurance in respect of vehicles owned by the Company. The policy is valid from 2 February 2025 until 1 February 2026
5.36	Copies of certificates of insurance dated 2 February 2025 and issued by Prime Insurance in favour of the Company in respect of vehicles numbered GW 6270-24, GW 6203-24, GW 6056-24, GW 6133-24, GW 6285-24, GW 6093-24, GW 6244-24, GW 6263-24, GW 6017-24 and GW 6001-24. The certificates are valid from 2 February 2025 until 1 February 2026
5.37	A payment advice dated 28 January 2025 and issued by Ecobank Ghana Plc in respect of the transfer of GHS 340,781.43 by the Company to Prime Insurance
5.38	A receipt voucher dated 13 February 2025 and issued by Prime Insurance to the Company in respect of the payment of GHS 322,773. 28 as payment of policy premium for its motor commercial comprehensive product
5.39	A business interruption policy dated 16 January 2025 and issued by Enterprise Insurance to the Company. The policy is valid from 2 February 2025 until 1 February 2026
6	TAXES
6.1	A copy of the tax clearance certificate (the 2022 TCC) of the Company dated 7 July 2022 and valid up to 30 September 2022
6.2	Copies of receipts issued by the GRA to the Company in respect of the payment of PAYE for the period January 2022 to July 2022
6.3	Copies of receipts issued by the GRA to the Company in respect of payment of withholding taxes on for goods and services for the period March 2022 to July 2022
6.4	A copy of the VAT registration certificate dated 1 April 2021 and issued to the Company by the GRA
6.5	Copies of the receipts in respect of the payment of VAT for the period January 2022 to July 2022
6.6	Copies of the completed monthly VAT return forms and receipts issued by the GRA to the Company in respect of the filing of the VAT return forms for the period January 2022 to June 2022
6.7	Copies of the 23 GRA VAT invoices for Sunda Ghana Limited sales to the Company from January 2022 to June 2022
6.8	Copies of receipts issued by the GRA in respect of the payment of national health levy, GETFund levy and Covid-19 health recovery levy for the period January 2022 to June 2022
6.9	A copy of the schedule of import duties (with 37 invoice numbers)
6.10	A copy of the letter dated 16 December 2021 from the Company to the GRA (and received by the GRA on 24 December 2021) notifying the GRA of the transfer of business of Sunda Ghana Limited (as a going concern) to the Company
6.11	A copy of the letter dated 31 December 2021 from the GRA to the Company approving the transfer of business from Sunda Ghana Limited to the Company
6.12	A copy of the account statement of the Company indicating payment of corporate income tax of GHS 200,000 for the year 2022
6.13	A copy of the GRA tax payment report in respect of the Company's corporate income tax for 2021
6.14	A copy of the letter dated 25 February 2021 from the GRA granting permission to the Company, a self-declarant status to clear its own goods
6.15	A copy of its tax clearance certificate of the Company dated 11 July 2024 which is valid up to 8 August 2024 (2024 TCC)
6.16	A copy of the Company's CIT self-assessment estimate for 2022
6.17	A copy of the receipt issued to the Company by the GRA on 24 July 2023 in respect of the filing of the Company's annual returns for 2022
6.18	A copy of the letter dated 22 April 2024 from Deloitte Ghana to the GRA seeking extension of time to file the Company's 2023 annual returns by 28 June 2024 (instead of 30 April 2024)
6.19	A copy of the letter dated 29 April 2024 from the GRA to the Company granting extension of time to file the Company's 2023 annual returns by 29 June 2024 (instead of 30 April 2024)
6.20	A copy of the receipt issued to the Company by the GRA on 26 June 2024 in respect of the filing of the Company's annual returns for 2023
6.21	A copy of its CIT statement for 2023

6.22	A copy of its CIT self-assessment estimate for 2024
6.23	A copy of the receipt issued to the Company by the GRA on 18 March 2024 in respect of the filing of the Company's annual returns for 2024
6.24	Copies of its CIT statements for 2022, 2023 and 2024
6.25	A copy of the receipt dated 31 March 2022 issued to the Company by the GRA in respect of the payment of GHS 200,000 as CIT for 2022
6.26	A copy of the receipt dated 8 August 2022 issued to the Company by the GRA in respect of the payment of GHS 789,984 as CIT for 2022
6.27	A copy of the receipt dated 1 June 2023 issued to the Company by the GRA in respect of the payment of GHS 1,876,250 as CIT for 2023
6.28	A copy of the receipt dated 17 November 2023 issued to the Company by the GRA in respect of the payment of GHS 10,000,000 as CIT for 2023
6.29	A copy of the receipt dated 23 November 2023 issued to the Company by the GRA in respect of the payment of GHS 10,000,000 as CIT for 2023
6.30	A copy of the receipt dated 8 December 2023 issued to the Company by the GRA in respect of the payment of GHS 10,000,000 as CIT for 2023
6.31	A copy of the receipt dated 15 December 2023 issued to the Company by the GRA in respect of the payment of GHS 15,000,000 as CIT for 2023
6.32	A copy of the receipt dated 18 December 2023 issued to the Company by the GRA in respect of the payment of GHS 1,000,000 as CIT for 2023
6.33	A copy of the receipt dated 20 March 2024 issued to the Company by the GRA in respect of the payment of GHS 150,000 as CIT for 2024
6.34	A copy of the receipt dated 11 July 2024 issued to the Company by the GRA in respect of the payment of GHS 148,041.35 as CIT for 2024
6.35	A copy of the excel sheet which sets out the breakdown of the withholding tax payment for December 2023 which is total to an amount of GHS 2,766,527 (and includes an amount of GHS 226,113.26 as withholding for rent)
6.36	A copy of the receipt dated 5 July 2024 in respect of the payment of GHS 2,766,527 as withholding tax (goods & services) for December 2023
6.37	A copy of the excel sheet which sets out the breakdown of the withholding tax payment for December 2022 which indicates an amount of GHS 1,540,920 for rent
6.38	A copy of the receipt dated 13 January 2023 in respect of payment of GHS 1,540,920 as withholding tax (goods & services) for December 2022
6.39	Copies of receipts evidencing payment of PAYE from August 2022 to June 2024
6.40	Copies of the filed monthly VAT return forms for the period from August 2022 to June 2024
6.41	Copies of the receipts for payment of withholding taxes (goods & services) from January 2022 to June 2024
6.42	Copies of receipts evidencing payment of VAT by the Company from July 2022 to June 2024
6.43	Copies of the receipts from the GRA to the Company in respect of payment of VAT, national health levy, GETFund levy and Covid-19 health recovery levy from July 2022 to June 2024
6.44	A copy of the post-clearance audit report dated 21 February 2024 issued to the Company by the GRA covering the period from 1 January 2021 to 31 December 2023
6.45	A copy of the list of the customs duty payments made by the Company since January 2024 to date
6.46	A copy of the filed annual returns of the Company for the year 2023 which indicates that the Company was liable to pay GHS 3,233,968 as statutory levies
6.47	Copies of receipts evidencing payment of CIT and growth and sustainability levy for the year 2023
6.48	Copies of receipts evidencing payment of growth and sustainability levy for the first and second quarters of 2024
6.49	A copy of the letter dated 24 August 2024 from the Company to the GRA in respect of the submission of tax credit certificates for the year 2022
6.50	A copy of the letter dated 20 April 2023 from the Company to the GRA in respect of the request for extension of time for filing personal income tax returns for its expatriate employees for the year 2022
6.51	A copy of the letter dated 29 May 2023 from the GRA to the Company in respect of the Company's failure to file its estimated assessment as at 24 May 2023
6.52	A copy of the letter dated 12 June 2024 from the Company to the GRA in respect of the rectification of a wrong TIN indicated in the withholding tax payment filed by the Company for December 2023

6.53	A copy of the letter dated 9 May 2024 from the Company to the GRA in respect of the notification of the Company's change of name from Sunda FM Manufacturing Limited Company to Softcare FM Manufacturing Limited Company
6.54	A copy of the letter dated 13 June 2024 from the Company to the GRA in respect of the Company's request for GRA to inspect and verify damaged production line of the Company
6.55	A copy of a receipt dated 21 August 2024 and issued by the GRA to the Company in respect of the payment of CIT for the year 2024
6.56	A copy of a receipt dated 4 October 2024 and issued by the GRA to the Company in respect of the payment of CIT for the year 2024
6.57	A copy of a receipt dated 13 November 2024 and issued by the GRA to the Company in respect of the payment of CIT for the year 2024
6.58	A copy of a receipt dated 15 November 2024 and issued by the GRA to the Company in respect of the payment of CIT for the year 2024
6.59	A copy of a receipt dated 21 November 2024 and issued by the GRA to the Company in respect of the payment of CIT for the year 2024
6.60	A copy of a receipt dated 24 December 2024 and issued by the GRA to the Company in respect of the payment of CIT for the year 2024
6.61	A copy of a receipt dated 27 December 2024 and issued by the GRA to the Company in respect of the payment of CIT for the year 2024
6.62	A copy of a receipt dated 30 December 2024 and issued by the GRA to the Company in respect of the payment of CIT for the year 2024
6.63	Copies of receipts evidencing payment of withholding taxes on goods and services for the period from September 2024 to January 2025
6.64	Copies of receipts evidencing payment of VAT for the period from September 2024 to January 2025
6.65	Copies of the completed VAT returns forms filed by the Company for the period from September 2024 to December 2024
6.66	Copies of receipts in respect of the payment of national health levy, GETFund levy and Covid-19 health recovery levy on services it has provided and/or products it has sold for the period from September 2024 to December 2024
6.67	Copy of a schedule of the Company's list of declared goods at customs
6.68	A copy of a taxpayer payment report issued by the GRA which confirms payment of the growth and sustainability levy for the period from October 2024 to December 2024
6.69	A copy of the tax returns filed by the Company for 2024
6.70	A copy of a tax clearance certificate dated 26 February 2025
6.71	A copy of a letter dated 24 May 2024 issued by the Company to the GRA requesting approval to donate a new pick-up vehicle to the FDA as part of its corporate social responsibility
6.72	A copy of a letter dated 7 June 2024 issued by the GRA to the Company approving a donation by the Company to the FDA of an amount of USD 35,000, deductible in the 2024 year of assessment
6.73	A copy of a letter dated 22 January 2025 issued by the Company to the GRA inviting the GRA to the Company's office to conduct or oversee a stock count of the Company's damaged raw materials prior to their disposal
6.74	A copy of a letter dated 24 May 2024 issued by the Company to the GRA requesting approval to donate a new pick-up vehicle to the FDA as part of its corporate social responsibility
6.75	A copy of the concessions and export audit report dated 19 February 2025 and issued by the GRA for the period January 2022 to December 2024
6.76	A copy of the VAT compliance report dated 10 March 2025 and issued by the GRA requesting the Company to pay an amount of GHS 30,450.82 as its total tax liability
6.77	A copy of a letter dated 27 December 2024 and issued by the GRA to the Company indicating that the Company was qualified to access the upfront relief facility for deferment of VAT/NHIL/GetFund levy for the period 1 January 2025 to 31 December 2025
6.78	A copy of a letter dated 26 June 2025 and issued by the Company to the GRA requesting the use of the UVR facility
6.79	A copy of a letter dated 26 June 2025 and issued by the GRA to the Company indicating that the Head of Policy and Programmes (Customs) had been informed to reinstate the Company to continue to enjoy the upfront relief
6.70	A copy of the Company's self-assessment form dated 17 March 2025 for the period 1 January 2025 to 31 December 2025
6.71	A copy of the Company's self-assessment form dated 22 April 2025 for the period 1 January 2024 to 31 December 2024

6.72	A copy of corporate income tax payment receipt issued by the GRA to the Company for an amount of GHS 187,298.87 for Q1 of 2025
6.73	A copy of corporate income tax payment receipt dated 21 May 2025 and issued by the GRA to the Company for an amount of GHS 186,966.13 for Q2 of 2025
6.74	A copy of corporate income tax payment receipt dated 29 April 2025 issued by the GRA to the Company for an amount of GHS 3,980,266 for as returns for 2024
6.75	Copies of receipts issued by the GRA to the Company payments made in respect of returns for February to April 2025
6.76	A copy of withholding tax payment receipt dated 18 March 2025 and issued by the GRA to the Company for an amount of GHS 187,995.20 as returns for February 2024
6.77	A copy of withholding tax payment receipt issued by the GRA to the Company for an amount of GHS 593,301.57 as returns for February 2025
6.78	A copy of withholding tax payment receipt issued by the GRA to the Company for an amount of GHS 187,995.62 as returns for February 2025
6.79	A copy of withholding tax payment receipt issued by the GRA to the Company for an amount of GHS 327,626.88 as returns for March 2025
6.80	A copy of withholding tax payment receipt issued by the GRA to the Company for an amount of GHS 170,768.94 as returns for March 2025
6.81	A copy of withholding tax payment receipt issued by the GRA to the Company for an amount of GHS 234,587.71 as returns for April 2025
6.82	A copy of withholding tax payment receipt issued by the GRA to the Company for an amount of GHS 702,324.16 as returns for April 2025
6.83	A copy of withholding tax payment receipt issued by the GRA to the Company for an amount of GHS 666,161.12 as returns for May 2025
6.84	A copy of withholding tax payment receipt issued by the GRA to the Company for an amount of GHS 211,696.62 as returns for May 2025
6.85	A copy of the VAT payment receipt dated 27 February 2025 and issued by the GRA to the Company for an amount of GHS 394,548.20 as VAT standard returns for January 2025
6.86	A copy of the VAT payment receipt dated 28 February 2025 and issued by the GRA to the Company for an amount of GHS 10,408,653.46 as VAT standard returns for January 2025
6.87	A copy of the VAT payment receipt dated 28 February 2025 and issued by the GRA to the Company for an amount of GHS 10,408,653.46 as VAT standard returns for January 2025
6.88	A copy of the VAT payment receipt dated 28 February 2025 and issued by the GRA to the Company for an amount of GHS 9,307,470.57 as VAT standard returns for February 2025
6.89	A copy of the VAT payment receipt dated 28 April 2025 and issued by the GRA to the Company for an amount of GHS 7,977,998.92 as VAT standard returns for February 2025
6.90	A copy of the VAT payment receipt dated 30 May 2025 and issued by the GRA to the Company for an amount of GHS 10,061,493.54 as VAT standard returns for April 2025
6.91	A copy of the VAT payment receipt dated 26 June 2025 and issued by the GRA to the Company for an amount of GHS 10,298,537.24 as VAT standard returns for May 2025
6.92	A copy of the monthly standard VAT return of the Company dated 25 January 2025 for January 2025
6.93	A copy of the monthly standard VAT return of the Company dated 27 March 2025 for February 2025
6.94	A copy of the monthly standard VAT return of the Company dated 27 April 2025 for March 2025
6.95	A copy of the monthly standard VAT return of the Company dated 29 May 2025 for April 2025
6.96	A copy of the monthly standard VAT return of the Company dated 25 June 2025 for May 2025
6.97	A copy of the PAYE payment receipt dated 12 February 2025 and issued by the GRA to the Company for an amount of GHS 837,515.20 as PAYE returns for February 2025
6.98	A copy of the PAYE payment receipt dated 12 February 2025 and issued by the GRA to the Company for an amount of GHS 21,711.10 as PAYE returns for February 2025
6.97	A copy of the PAYE payment receipt dated 10 April 2025 and issued by the GRA to the Company for an amount of GHS 1,129.546 as PAYE returns

	for March 2025
6.98	A copy of the PAYE payment receipt dated 12 May 2025 and issued by the GRA to the Company for an amount of GHS 1,709,819.45 as PAYE returns for April 2025
6.99	A copy of the PAYE payment receipt dated 11 June 2025 and issued by the GRA to the Company for an amount of GHS 864,771 as PAYE returns for May 2025
6.100	A copy of a tax clearance certificate dated 19 June 2025
6.101	A copy of a letter dated 18 June 2025 and issued by the Company to the GRA requesting a deduction of GHS 43,278.49 as donations made to worthwhile causes on World Menstrual Hygiene Day during the 2025 year of assessment
6.102	A copy of a letter dated 6 August 2025 and issued by the GRA to the Company indicating the GRA's approval of a deduction of GHS 43,278.49 from the Company's income as donations made to worthwhile causes on World Menstrual Hygiene Day during the 2025 year of assessment
6.103	A copy of a letter dated 20 August 2025 and issued by the Company to the GRA requesting a deduction of GHS 300,000 as donations made to the Children Support Fund during the 2025 year of assessment
6.104	A copy of a letter dated 9 September 2025 and issued by the GRA to the Company indicating the GRA's approval of a deduction of GHS 300,000 from the Company's income as donations made to the Children Support Fund during the 2025 year of assessment
6.105	A copy of a receipt dated 10 September 2025 and issued by the GRA to the Company in respect of CIT returns for the year 2025
6.106	A copy of a receipt dated 9 July 2025 and issued by the GRA to the Company in respect of PAYE returns of 920,946.72 for June 2025
6.107	A copy of a receipt dated 7 August 2025 and issued by the GRA to the Company in respect of PAYE returns of GHS 880,058.08 for July 2025
6.108	A copy of a receipt dated 7 August 2025 and issued by the GRA to the Company in respect of PAYE returns of GHS 5,082.39 for July 2025
6.109	A copy of a receipt dated 8 September 2025 and issued by the GRA to the Company in respect of PAYE returns of GHS 755,752.74 for August 2025
6.110	A copy of a receipt dated 9 October 2025 and issued by the GRA to the Company in respect of PAYE returns of GHS 850,864.89 for September 2025
6.111	A copy of a receipt dated 9 July 2025 and issued by the GRA to the Company in respect of withholding tax returns of GHS 218,541.04 for June 2025
6.112	An undated schedule of withholding tax returns of the Company for June 2025
6.113	A copy of a receipt dated 12 August 2025 and issued by the GRA to the Company in respect of withholding tax returns of GHS 662,289 for July 2025
6.114	An undated schedule of withholding tax returns of the Company for July 2025
6.115	A copy of a receipt dated 10 September 2025 and issued by the GRA to the Company in respect of withholding tax returns of GHS 586,729.86 for August 2025
6.116	An undated schedule of withholding tax returns of the Company for August 2025
6.117	A copy of a receipt dated 9 July 2025 and issued by the GRA to the Company in respect of withholding tax returns of GHS 247,641.88 for June 2025
6.118	A copy of a receipt dated 12 August 2025 and issued by the GRA to the Company in respect of withholding tax returns of GHS 251,463.09 for July 2025
6.119	A copy of a receipt dated 12 August 2025 and issued by the GRA to the Company in respect of withholding tax returns of GHS 208,548.77 for July 2025
6.120	A copy of a receipt dated 25 July 2025 and issued by the GRA to the Company in respect of VAT standard returns of GHS 10,097,807.65 for June 2025

6.121	A copy of a receipt dated 26 August 2025 and issued by the GRA to the Company in respect of VAT standard returns of GHS 10,759,104.28 for July 2025
6.122	A copy of a receipt dated 26 August 2025 and issued by the GRA to the Company in respect of VAT standard returns of GHS 1,523,331.01 for July 2025
6.123	A copy of a receipt dated 29 September 2025 and issued by the GRA to the Company in respect of VAT standard returns of GHS 287,264 for August 2025
6.124	A copy of a receipt dated 29 September 2025 and issued by the GRA to the Company in respect of VAT standard returns of GHS 10,813,818.58 for August 2025
6.125	A copy of a monthly standard VAT return form dated 23 July 2025 for June 2025
6.126	A copy of a monthly standard VAT return form dated 21 August 2025 for July 2025
6.127	A copy of a monthly standard VAT return form dated 25 September 2025 for August 2025
6.128	A copy of a receipt dated 28 July 2025 and issued by the GRA to the Company in respect of VAT/NHIL/GETFund and Covid19 returns of GHS 4,694,164.46 for June 2025
6.129	A copy of a receipt dated 26 August 2025 and issued by the GRA to the Company in respect of VAT/NHIL/GETFund and Covid19 returns of GHS 5,756,977.66 for July 2025
6.130	A copy of a receipt dated 29 September 2025 and issued by the GRA to the Company in respect of VAT/NHIL/GETFund and Covid19 returns of GHS 5,283,280.34 for August 2025
6.131	A schedule of the Company's customs declaration list as at 10 October 2025
6.132	A copy of a receipt dated 29 September 2025 and issued by the GRA to the Company in respect of the growth and sustainability levy returns of GHS 62,500 for 2025
6.133	A tax clearance certificate dated 7 October 2025. The certificate covers CIT, NHIL/GETFund/ Covid19, PAYE and VAT standard
7	IMMOVABLE PROPERTY
7.1	A signed copy of the tenancy agreement dated 3 January 2022 between the Sunda (GH) Real Estate Company Limited (as landlord) and the Company (as tenant) in respect of a 2-year term rental of 5 residential apartments at Fortune City, Weija in the Greater Accra Region of Ghana for GHS 72, 000 (tax inclusive)
7.2	An unsigned copy of the lease agreement dated 1 January 2022 between Sunda Ghana Limited (as lessor) and the Company (as lessee) in respect of a 2-year term lease over a factory building (24,282.85 square metres) and adjoining warehouses (13,291.8 square metres) located within the Sunda Industrial Zone behind the West Hills Mall in the Greater Accra Region of Ghana
7.3	A copy of the tenancy agreement dated 1 January 2024 entered into between the Company (as tenant) and Sunda Ghana Limited (as landlord) for the renting of a factory building and adjoining warehouse situate behind the West Hill Mall at the Sunda Industrial Zone. The agreement is valid for a term of one year
7.4	A copy of the tenancy agreement dated 1 January 2024 entered into between Sunda (GH) Real Estates Company Limited (landlord) and the Company (as tenant) for the renting of a warehouse situate at Dr Busia Highway, Accra. The tenancy is valid for one year
7.5	A copy of the tenancy agreement dated 1 January 2024 entered into between Sunda (Ghana) Investment Company Limited (as landlord) and the Company (as tenant) for the renting of the landlord's warehouse located at Kaase, Ghacem Junction, Kumasi for a period of 12 months
7.6	A copy of the tenancy agreement dated 1 January 2024 entered into between Sunda (GH) Real Estates Company Limited (landlord) and the Company (as tenant) for the renting of the landlord's nine H1 premises for residential use by its employees for a period of 12 months
7.7	A copy of the tenancy agreement dated 1 January 2025 entered into between the Company (as tenant) and Sunda Purecare Limited (as landlord) for the renting of a factory building and adjoining warehouse situate behind the West Hill Mall at the Sunda Industrial Zone. The agreement is valid for a term of one year

7.8	A copy of the tenancy agreement dated 1 January 2025 entered into between Sunda (GH) Real Estates Company Limited (landlord) and the Company (as tenant) for the renting of a warehouse situate at Dr Busia Highway, Accra. The tenancy is valid for one year
7.9	A copy of the tenancy agreement dated 1 January 2025 entered into between Sunda (Ghana) Investment Company Limited (as landlord) and the Company (as tenant) for the renting of the landlord's warehouse located at Kaase, Ghacem Junction, Kumasi for a period of 12 months
7.10	A copy of the tenancy agreement dated 1 January 2025 entered into between Sunda (GH) Real Estates Company Limited (landlord) and the Company (as tenant) for the renting of the landlord's nine H1 premises for residential use by its employees for a period of 12 months
7.11	A copy of the tenancy agreement dated 1 October 2025 and entered into between Peak Purecare Limited Company (as landlord) and the Company (as tenant) for the renting of a factory building and adjoining warehouse situate behind the West Hill Mall at the Sunda Industrial Zone. The agreement is for a period of two years and three months
7.12	A copy of the tenancy agreement dated 1 October 2025 and entered into between Sunda (GH) Real Estate Company Limited (as landlord) and the Company (as tenant) for the renting of a warehouse situate at Dr Busia Highway, Accra. The agreement is for a period of two years and three months
7.13	A copy of the tenancy agreement dated 1 October 2025 and entered into between Peak Steel Ghana Limited Company (as landlord) and the Company (as tenant) for the renting of the landlord's warehouse located at Kaase, Ghacem Junction, Kumasi. The agreement is for a period of one year and three months (with effect from 1 October 2025 to 31 December 2026)
7.14	A copy of the tenancy agreement dated 1 October 2025 and entered into between Sunda (GH) Real Estate Company Limited (as landlord) and the Company (as tenant) for the renting of the landlord's nine H1 premises for residential use by its employees. The agreement is for a period of two years and three months

APPENDIX D

DETAILS OF THE COMPANY

Name	Softcare FM Manufacturing Limited Company	
Previous name	Sunda FM Manufacturing Limited Company	
Date of Incorporation	21 December 2020	
Registered Address	No. 5 behind West Hills Mall, Dunkonah, Accra	
Type of Company	Private company limited by shares	
Nature of Business	Manufacturing of diapers, sanitary towels and wet wipes	
Business Scope	Manufacturing of diapers, sanitary towels and wet wipes	
Authorised Shares	20,000,000 ordinary shares	
Issued Shares	6,000,000 ordinary shares	
Current Shareholder(s)	Sunda FM Holdings Limited (since 18 March 2024) (100% of the issued shares)	
Previous Shareholder(s)	Century Industrial Limited (From incorporation to 17 March 2024) (100% of the issued shares)	
Current Director(s)	Jie Ma (since 26 April 2024)	
	Luo Jichao (since 26 April 2024)	
Previous Director(s)	Ye Wei (From 1 December 2022 to 26 April 2024)	
	Yanchang Shen (From incorporation to 10 April 2024)	
Current Senior Managers) ²	Shen Feng (since 25 July 2023)	Factory Manager, Hygiene Products
	Jie Ma (since 26 April 2024)	Sales Administration Manager
	Jia Shibao (since 26 April 2024)	Assistant Director, Overseas Integrated Management Centre
	Zhang Qi (since 26 April 2024)	Director of Overseas Integrated Management Centre
	Lü Jie (since 26 May 2024)	Overseas Audit and Supervisor Manager
	Jinnan Lin (since 26 May 2024)	Chief Finance Officer
	Lai Xinming (since 26 July 2024)	Audit and Inspection Department Manager
Previous Senior Managers	Ye Wei (from 1 December 2022 to 26 April 2024) Mengmeng Yan (from incorporation to 10 April 2024)	

² The Company has confirmed that the roles of its senior managers are defined in relation to the entire Softcare Group (including the Company) and there are no positions exclusively assigned to the Company.

APPENDIX E

GOVERNMENT AUTHORISATIONS

No.	Required Licence/Approval	Validity	Sanction ³
1	Environmental permit issued by the EPA in respect of the Company's diaper factory	13 September 2024 to 31 March 2027	Where the Company fails to obtain the environmental permit, it will be liable to pay a fine not exceeding GHS 200 (approximately USD 18.52) plus a fine of GHS 20 (approximately USD 1.85) for each day the default continues This is however not applicable to the Company since it is in compliance
2	Business operating permit issued by local assembly in whose jurisdiction the Company operates	Regarding the Company's diaper factory at Weija, Accra (1 January 2025 to 31 December 2025) Regarding the Company's warehouse at Odorkor, Accra (24 January 2025 to 23 January 2026) ⁴ Regarding the Company's warehouse at Kaase, Kumasi (1 January 2025 to 31 December 2025) ⁵	Where the Company fails to renew the permit, the relevant local assembly may (i) make a demand for payment (plus interest) and (ii) close down the Company's premises for failure to make payment after the demand has been made This is however not applicable to the Company since it is in compliance
3	Registration certificate issued by the DPC	18 February 2025 to 17 February 2027	Where the Company fails to register/renew its registration as a data controller but processes personal data, it will be liable to a maximum fine of GHS 3,000 (approximately USD 277.78) and/or a term of imprisonment of up to 2 years This is however not applicable to the Company since it is in compliance
4	Fire certificate issued by the GNFS in respect of the Company's diaper factory at Weija and each of its warehouses at Odorkor and Kumasi	(Regarding the diaper warehouse at Weija) 25 September 2025 to 1 September 2026 (Regarding the Odorkor warehouse) 1 September 2025 to 31 August 2026	Where the Company fails to obtain a fire permit for its premises, it will be liable to pay a fine not exceeding GHS 3,000 (approximately USD 277.78) plus a fine of GHS 300 (approximately USD 27.78) for each day the default continues

³ All USD figures are based on the prevailing Bank of Ghana interbank FX rate of GHS 10.8 as at the date of this opinion.

⁴ We noted from our review that the permit is in the name of Sunda (Ghana) Investment Limited Company.

⁵ We noted from our review that the permit is in the name of Sunda (Ghana) Investment Limited Company.

		(Regarding the Kumasi warehouse) 30 July 2025 to 1 July 2026 ⁶	This is however not applicable to the Company since it is in compliance														
5	Renewal of registration with the Ghana Investment Promotion Centre (GIPC)	23 December 2025 to 23 December 2027	Where the Company fails to renew its registration, it will be liable to a fine of not less than GHS 6,000 (approximately USD 555.56) and not more than GHS 12,000 (approximately USD 1,111.12) plus a fine of GHS 300 (approximately USD 27.78) for each day of default. The GIPC may also (in consultation with the appropriate agency) suspend or cancel the registration of the Company; order the payment or part-payment to the appropriate agency of fees, taxes, duties and other charges in respect of which benefits were granted to the Company; revoke some or all of the incentives granted to the Company; advise the Bank of Ghana to suspend any remittance including transfer of capital, profits and dividends from or by the Company This is however not applicable to the Company since it is in compliance														
6	Registration certificates issued by the Food & Drugs Authority (FDA) in respect of each of the Company's products, its diaper factory and warehouses at Odorkor, Accra and Kaase, Kumasi and advertisements	<table><tr><td>Matter</td><td>Validity Period</td></tr><tr><td colspan="2">Manufacturing licence</td></tr><tr><td>Baby wipes at the factory at Weija</td><td>19 September 2025 to 18 September 2026</td></tr><tr><td>Baby diapers and sanitary pads at the factory at Weija</td><td>11 September 2025 to 18 September 2026</td></tr><tr><td colspan="2">Products</td></tr><tr><td>Softcare A+ Sanitary Pad</td><td>28 November 2022 to 28 December 2025</td></tr><tr><td>Softcare Smart Sanitary Pad</td><td>11 January 2023 to 1 February 2026</td></tr></table>	Matter	Validity Period	Manufacturing licence		Baby wipes at the factory at Weija	19 September 2025 to 18 September 2026	Baby diapers and sanitary pads at the factory at Weija	11 September 2025 to 18 September 2026	Products		Softcare A+ Sanitary Pad	28 November 2022 to 28 December 2025	Softcare Smart Sanitary Pad	11 January 2023 to 1 February 2026	Where the Company fails to register its premises with the FDA, it and/or each of its defaulting officer will be liable to a minimum fine of GHS 12,000 (approximately USD 1,111.12) or a term of imprisonment of not less than 6 months or both This is however not applicable to the Company since it is in compliance Where the Company fails to register or renew its registration in respect of the baby wipes, baby diapers and sanitary pads with the FDA, it and/or each of its defaulting officer will be liable to a fine ranging between GHS 90,000 (approximately USD 8,333.33) and GHS 180,000 (approximately USD 16,666.66) or to a term of imprisonment ranging from 15 years to 25 years or both This is however not applicable to the Company since it is in compliance
Matter	Validity Period																
Manufacturing licence																	
Baby wipes at the factory at Weija	19 September 2025 to 18 September 2026																
Baby diapers and sanitary pads at the factory at Weija	11 September 2025 to 18 September 2026																
Products																	
Softcare A+ Sanitary Pad	28 November 2022 to 28 December 2025																
Softcare Smart Sanitary Pad	11 January 2023 to 1 February 2026																

⁶ We noted from our review that the certificate is in the name of Peak Steel (Ghana) Company Limited.

		Softcare Baby Diaper	10 April 2025 to 1 March 2028	Where the Company fails to obtain the approval of the FDA for advertising its products, it will be liable to a minimum fine of GHS 12,000 (approximately USD 1,111.12) This is however not applicable to the Company since it is in compliance
		Softcare Wet Wipes	11 February 2025 to 1 March 2028	
		Softcare Space Diaper	10 April 2025 to 1 March 2028	
		Softcare Baby Wipes	7 March 2025 to 1 March 2028	
		Softcare A+ Panty Liner	20 August 2024 to 1 September 2027	
		Cuettie Baby Diaper	17 April 2025 to 1 May 2028	
		Advertisements		
		Softcare Baby Diaper in English print media (Billboard)	3 June 2025 to 1 July 2026	
		Softcare Baby Diaper in the print media (Billboard)	16 June 2025 to 1 July 2026	
		Softcare Premium Baby Diaper in the electronic media (TV)	10 December 2024 to 1 January 2026	
		Softcare A+ Sanitary Pad in the electronic media (TV)	22 May 2025 to 1 July 2026	

		Softcare A+ Sanitary Pad in English in print media (Billboard)	31 March 2025 to 1 April 2026	
		Softcare A+ Sanitary Pad in English in print media (Billboard- Varieties)	16 June 2025 to 1 July 2026	
		Softcare A+ Sanitary Pad (Herbal) in print media (Billboard)	16 June 2025 to 1 July 2026	
7	Registration certificate/receipts in respect of the renewal of the registration certificates issued by the Factories Inspectorate in respect of the Company's diaper factory and each of its warehouses at Odorkor and Kumasi	(Regarding the Company's diaper factory at Weija) 1 January 2025 to 31 December 2025 (Regarding the Company's warehouse at Odorkor, Accra) 1 January 2025 to 31 December 2025 ⁷ (Regarding the Company's warehouse at Kaase, Kumasi) 1 January 2025 to 31 December 2025 ⁸		Where the Company fails to renew the certificate, it may be liable to a fine not exceeding GHS 20 (approximately USD 1.85) This is however not applicable to the Company since it is in compliance

⁷ We noted from our review that the certificate is in the name of Sunda (Ghana) Investment Limited Company.

⁸ We noted from our review that the certificate is in the name of Sunda (Ghana) Investment Limited Company.

8	Licence issued by the Ghana Standards Authority (GSA) to the Company to use the Ghana Standards Certification Mark for each of the Company's products	Product	Validity Period	A breach of the requirement to obtain a licence from the GSA to use the Ghana Standards Certification Mark for each of the Company's products would make the Company and/or each of its defaulting officer liable to a minimum fine of GHS 1,200 (approximately USD 111.11) and a maximum fine of 6,000 (approximately USD 555.56) or a term of imprisonment ranging from 30 days to 1 year or both The Company may also be liable to a fine of GHS 600 (approximately USD 55.56) for each day the breach continues. The GSA has the power to seize the relevant products of the Company in the event of non-compliance with the Standards Certification Rules This is however not applicable to the Company since it is in compliance
		Softcare A+ Sanitary Pad	26 June 2025 to 25 June 2026	
		Softcare Smart Sanitary Pad	26 June 2025 to 25 June 2026	
		Softcare Baby Diaper	30 July 2025 to 29 July 2026	
		Softcare Space Diaper	19 August 2025 to 18 August 2026	
		Softcare Wet Wipes	19 August 2025 to 18 August 2026	
		Softcare A+ Panty Liner	19 August 2025 to 18 August 2026	
		Cuettie Baby Diaper	30 July 2025 to 29 July 2026	

APPENDIX F

FILINGS AND OTHER MATTERS

No.	Requirement	Status	Sanction ⁹
1	Filing an annual return at the ORC	Compliant	If the annual return is not filed, the Company (and each of its defaulting officer) may be liable to an administrative penalty (to be imposed by the ORC) not exceeding GHS 300 (approximately USD 27.78) for each day the default continues This is however not applicable to the Company because it is compliant
2	Filing all special resolutions at the ORC	Compliant	A failure to comply with the requirement to file special resolutions with the ORC will make the Company liable to pay an administrative penalty of GHS 300 (approximately USD 27.78) to be imposed by the ORC This is however not applicable to the Company since it is in compliance
3	Filing Form 17 for the appointment and resignation of directors and secretary	Compliant	If a Form 17 is not filed for an appointment or resignation, the Company (and each of its defaulting officers) would be liable to an administrative penalty (to be imposed by the ORC) not exceeding GHS 300 (approximately USD 27.78) for each day of default This is however not applicable to the Company because it is compliant
4	Filing Form 15 for the appointment and resignation of auditors	Compliant	If a Form 15 is not filed for the appointment or resignation of its auditors, the Company (and each of its defaulting officer) may be liable to an administrative penalty (to be imposed by the ORC) not exceeding GHS 3,000 (approximately USD 277.78) This is however not applicable to the Company because it is compliant

⁹ All USD figures are based on the prevailing Bank of Ghana interbank FX rate of GHS 10.8.

5	Keeping and updating a register of shareholders (including disclosure of beneficial owners)	Compliant	If this register is not kept and/or updated, the Company (and each of its defaulting officers) would be liable to an administrative penalty (to be imposed by the ORC) not exceeding GHS 300 (approximately USD 27.78) for each day of default Additionally, the failure to keep and update this register attracts a fine of 75% of the tax attributable to the period during which the breach continues, where the breach is deliberate or reckless or GHS 250 (approximately USD 23.15) in any other case This is however not applicable to the Company because it is compliant
6	Keeping and updating a register of directors and secretary	Compliant	If this register is not kept and/or updated, the Company (and each of its defaulting officers) may be liable to an administrative penalty (to be imposed by the ORC) not exceeding GHS 6,000 (approximately USD 555.56) This is however not applicable to the Company because it is compliant
7	Keeping and updating a register of directors' interests and disclosures	Compliant	If this register is not kept and/or updated, the Company (and each of its defaulting officers) may be liable to an administrative penalty (to be imposed by the ORC) not exceeding GHS 6,000 (approximately USD 555.56) This is however not applicable to the Company because it is compliant
8	Keeping and updating a register of directors' holdings	Compliant	If this register is not kept and/or updated, the Company (and each of its defaulting officers) may be liable to an administrative penalty (to be imposed by the ORC) not exceeding GHS 6,000 (approximately USD 555.56) This is however not applicable to the Company because it is compliant
9	Keeping and updating minutes books for meetings of directors and a shareholder	Compliant	If this book is not kept and/or updated, the Company (and each of its defaulting officer(s), may be liable to an administrative penalty (to be imposed by the ORC) not exceeding GHS 3,000 (approximately USD 277.78) This is however not applicable to the Company because it is compliant

10	Holding an annual general meeting	Compliant	The sole shareholder of the Company may, together with the auditors, agree (in writing) to waive the holding of an annual general meeting. In the absence of such waiver, failing to hold an annual general meeting will make the Company (and each of its defaulting officers) liable to an administrative penalty (to be imposed by the ORC) not exceeding GHS 1,800 (approximately USD 166.67) This is however not applicable to the Company because it is compliant
----	-----------------------------------	-----------	---

APPENDIX G

SEARCHES

Public registries

Office of the Registrar of Companies (ORC)		Collateral Registry	
Issue date	Receipt date	Issue date	Receipt date
24 July 2024	18 September 2024	19 September 2024	19 September 2024
15 July 2025	14 October 2025	18 July 2025	18 July 2025

Court registries

High Court (Commercial Division)		High Court (General Jurisdiction Division)	
Issue date	Receipt date	Issue date	Receipt date
24 July 2024	14 August 2024	24 July 2024	31 July 2024
15 July 2025	5 August 2025	15 July 2025	6 August 2025

Governmental authorities

Environmental Protection Agency (EPA)		Data Protection Agency (DPA)		Ghana Revenue Authority (GRA)	
Filing date	Receipt date	Filing date	Receipt date	Filing date	Receipt date
4 October 2024	Not yet received	24 July 2024	29 August 2024	30 July 2024	Not yet received
15 July 2025	11 September 2025	15 July 2025	13 September 2025	21 July 2025	21 August 2025

Factories Inspectorate		Ghana Standards Authority (GSA)		Social Security and National Insurance Trust (SSNIT)	
Filing date	Receipt date	Filing date	Receipt date	Filing date	Receipt date
30 July 2024	31 July 2024	26 July 2024	8 August 2024	30 July 2024	2 August 2024
15 July 2025	11 August 2025	21 July 2025	Not received	21 July 2025	11 August 2025

Ghana National Fire Service (GNFS)		National Labour Commission (NLC)	
Filing date	Receipt date	Filing date	Receipt date
1 August 2024	7 August 2024	29 July 2024	3 October 2024
15 July 2025	Not received	15 July 2025	21 August 2025

Food and Drugs Authority		Ablekuma North Municipal Assembly		Ga South Municipal Assembly	
Filing date	Receipt date	Filing date	Receipt date	Filing date	Receipt date
26 July 2024	11 November 2024	26 July 2024	30 July 2024	24 July 2024	Not received
21 July 2025	Not received	15 July 2025	Not received	15 July 2025	Not received

APPENDIX H

TENANCY AGREEMENTS

TENANCY					
No.	Agreement	Location	Description	Use	Encumbrance
1	Tenancy agreement dated 1 October 2025 and entered into between the Company (as tenant) and Peak Purecare Limited (as landlord) for a period of two years and three months (with effect from 1 October 2025 to 31 December 2027)	Behind the West Hills Mall at the Sunda Industrial Zone, Weija	Factory and warehouse	Commercial	None
2	Tenancy agreement dated 1 October 2025 and entered into between the Company (as tenant) and Sunda (GH) Real Estates Company Limited (as landlord) for a period of two years and three months (with effect from 1 October 2025 to 31 December 2027)	Dr Busia Highway, Accra	Warehouse	Commercial	None
3	Tenancy agreement dated 1 January 2025 and entered into between the Company (as tenant) and Peak Steel Ghana Limited Company (as landlord) for a period of one year and three months (with effect from 1 October 2025 to 31 December 2026)	Kaase, Ghacem Junction, Kumasi	Warehouse	Commercial	None
4	Tenancy agreement dated 1 October 2025 and entered into between the Company (as tenant) and Sunda (GH) Real Estate Company Limited (as landlord) for a period of two years and three months (with effect from 1 October 2025 to 31 December 2027)	Within the "Fortune City" of the Sunda (Ghana) Real Estate Company Limited	Nine H1 premises	Residential	None

APPENDIX I

MATERIAL AGREEMENT

No.	Agreement	Parties	Agreement date	Summary	Term
1	Standard sales agreement	The Company (as seller) and each relevant purchaser	N/A	Sale of the Company's products to buyers for prices agreed between the parties in accordance with the invoices to be issued by the Company	N/A
2	Standard discount agreement for provision of sales discounts	The Company and each relevant distributor	N/A	Provision of discounted prices for the sale of the Company's products by the distributors	N/A
3	Sponsorship contract for marketing services	The Company and IMax Media Group	17 November 2025	Marketing of the Company's products on Max TV for a fee of GHS 403,603.20 (approximately USD 37,370.67)	The agreement is valid until 31 December 2025
4	Airtime purchase agreement for marketing services	The Company and Media General Ghana Limited	10 March 2025	Marketing of the Company's products on TV3 for a fee of GHS 2,448,671.04 (approximately USD 226,728.8)	The agreement is valid until 10 March 2026
5	Media agreement for marketing services	The Company and U2 Company Ltd	15 January 2024	Marketing of the Company's products by U2 Company Ltd for a fee of GHS 1,170,808.05 (approximately USD 108,408.15)	The agreement is valid until 27 February 2026
6	Business transfer agreement	The Company (buyer) and Sunda Ghana Limited (seller)	31 December 2021	Sale and transfer of the seller's business interest in operating, designing, manufacturing, distributing, selling and/or marketing of diapers, sanitary pad and baby wipes to the Company for an amount of GHS 224,866,775.45 (approximately USD 20,820,997.7)	N/A

APPENDIX J

TAX RELIEFS AND CONCESSIONS

The following tax exemptions apply to raw materials imported for the manufacture of goods intended for export. Additionally, the following taxes on raw material inputs are deferred at the time of importation until the materials are processed into taxable outputs:

- customs duty
- Value Added Tax (**VAT**) of 15%
- National Health Insurance Levy (**NHIL**) of 2.5%
- GETFund Levy of 2.5%
- Covid-19 Levy of 1%
- special import levy of 2% of the cost, insurance and freight value of the imported goods (other than exempt goods). The special import levy is applicable for the years 2013, to 2028
- African Union Import Levy of 0.2% payable on the value of eligible goods imported into Ghana, which originate from non-African Union member states
- ECOWAS levy of 0.5% on goods originating from non-ECOWAS countries

Deferment of VAT, NHIL, and GETFund Levy on raw material inputs at the time of importation, until they are manufactured into taxable outputs

Customs duty of 5% on all imported raw materials for production in Ghana

APPENDIX K

NEW PRODUCTION PLANT

Permit/Licence	Issuing authority	Requirement	Penalties for non-compliance
Building permit/ development permit	Relevant district assembly	Where the Company intends to erect a structure or make structural adjustments to an existing structure, the Company is required to obtain a permit from the district assembly within which the development or the works is to take place	A maximum fine of GHS 12,000 (approximately USD 1,111.12) or maximum term of imprisonment of 4 years for breach of this requirement The district assembly may also order the Company to stop ongoing works and take further action like removing or altering the development
Planning permit	Relevant district assembly	A planning permit must be obtained for the commencement of any physical development permit from the local assembly within which the development or the works is to take place	Same as above
Environmental permit	Environmental Protection Authority (EPA)	Prior to the commencement of the construction of the New Production Plant, the Company must register its proposed development/operations with the EPA and obtain an environmental permit for it	Maximum fine of GHS 200 (approximately USD 18.52) or maximum term of imprisonment of 1 year or to both, and in the case of a continuing offence to a further fine not exceeding GHS 20 (approximately USD 1.85) for each day the offence is continued The EPA has the power to suspend, cancel or revoke an environmental permit or certificate if the permit holder is in breach of applicable law or any conditions of the permit
Temporary structure permit (if applicable)	Relevant district assembly	A temporary structure permit must be obtained before developing any temporary structure. A temporary structure is any physical structure constructed, installed or placed on spaces zoned for permanent uses and meant to facilitate the construction of a permanent structure or serve short-term emergency needs	Maximum fine of GHS 12,000 (approximately USD 1,111.12) or a maximum term of imprisonment four years or both for breach of this requirement The local authority may also issue an enforcement notice demanding the immediate stoppage of the development

Building insurance (during construction)	National Insurance Commission (through any authorised insurer)	Commercial buildings must be insured during construction, with an authorised insurer. The insurance must cover liability for injuries or damage caused by negligence, the legal costs of defending such claims, and the costs of investigating and settling them	Maximum fine of GHS 60,000 (approximately USD 5,000) or maximum term of imprisonment of 5 years or both
Certificate of completion for habitation	Relevant district assembly	The Company must obtain a certificate of completion for habitation before occupying the completed New Production Facility	Failure to obtain a certificate of habitation prior to using a building for any purpose is an offence and the Company would be liable to a maximum fine of GHS 5,000 (approximately USD 462.96) or maximum term of imprisonment of 3 years or to both

APPENDIX L

DESIGNATION LETTER

For _____ (seller name/Softcare)

- (1) Our company has signed a product sales agreement (hereinafter referred to as the "**Product Sales Agreement**") with your esteemed company (i.e. Softcare Limited or its subsidiary(ies), together the "**Group**" or "**your company**") for the purchase of goods. According to the Product Sales Agreement, our company may place orders with your company from time to time for the purchase of goods.
- (2) We hereby confirm that our company has authorised and entrusted the persons listed in the annex (hereinafter referred to as "**Authorised Persons**") to represent our company in placing orders for the purchase of goods from your company through instant messaging software (including but not limited to WhatsApp) and/or mobile phones and other communication media. The content of such communications includes:
 - (a) Descriptions, images, and videos of the goods related to the Product Sales Agreement.
 - (b) The quantity and price of the relevant goods.
 - (c) The payment timing, method, and total amount for the goods.
 - (d) The handler's information and any other required information.
- (3) Regarding the payment for the goods, our company has authorised and entrusted the Authorised Persons to represent our company in making payments to your company through over-the-counter cash deposits, bank transfers, and mobile payments. The aforementioned authorisation and entrustment are made for reasons of financial security and efficiency.
- (4) After each payment is completed, our Authorised Persons will provide your company with the payment voucher issued by the bank and a screenshot of the mobile payment (which must be paid from the designated phone number). Additionally, our company will provide the invoice title, taxpayer identification number and email address for receiving the invoice so that your company can issue the invoice.
- (5) Apart from the normal business dealings where Authorised Persons represent our company to purchase goods from your company, our company does not have any supplier or customer relationship with the Authorised Persons.
- (6) Authorised Persons have been duly authorised by our company to provide the aforesaid information to your company on our behalf.
- (7) In any event whatsoever, including but not limited to where there is (i) any dispute or disagreement among our company, the Authorised Persons and/or your company concerning the Product Sales Agreement or this designation letter, or (ii) any failure by our company or by the Authorised Persons on our company's behalf to settle the payments concerning the Product Sales Agreement, or (iii) any request by the Authorised Persons for refund of such payments made or settled on our company's behalf concerning the Product Sales Agreement, our company assumes the primary

liability of settling such payments concerning the Product Sales Agreement and all other liabilities arising out of the Product Sales Agreement.

- (8) Our company undertakes to your company to fully indemnify and hold harmless your company against all losses, payments, costs, expenses, liabilities and damages which your company may suffer or incur arising out of or in connection with any failure (including any disputes or disagreement) by the Authorised Persons to settle payments on our company's behalf concerning the Product Sales Agreement or any breach or failure (including any disputes or disagreement) by our company and/or the Authorised Persons to perform their obligations.
- (9) Each of our company and the Authorised Persons confirm that (i) each Authorised Person is a third party independent from the Group, its directors and senior management (including not being your former employee); (ii) apart from the aforesaid payment arrangement, the Authorised Persons do not have other business relationship with the Group; (iii) the Authorised Persons shall not and will not request your company to refund any payment made and settled on our company's behalf in connection with such payment arrangement; and (iv) the payments made by the Authorised Persons originate from legal and legitimate sources independent from the Group, its directors and senior management.
- (10) Each party hereto confirms and agrees that this designation letter constitutes legal, valid, binding and enforceable obligations of him/her/it.
- (11) Should there be any changes to the situations mentioned in this confirmation letter, our company will notify your company as soon as possible.

Effective period: From effective date of sales agreement to _____YY/MM/DD (both dates inclusive)

Our Company: 【 】 (seal)

Legal representative or authorised representative (signature):

Confirmed and agreed by:

[name of Authorised Person]
Authorised Person

Annex

Name of Authorised Persons	Relation between us & Authorised Persons	Designated phone number when transfer mobile	App/Platform for inform you
John Lee	Employee/myself/my company indeed	12345678	WhatsApp