VIBRANT GROUP LIMITED
Company Registration Number: 198600061G

RESPONSE TO SGX-ST QUERY

The Board of Directors (the "**Board**") of Vibrant Group Limited (the "**Company**" and together with its subsidiaries, the "**Group**") refers to the query from Singapore Exchange Securities Trading Limited ("**SGX-ST**") on 20 August 2019 regarding the Group's Annual Report FY2019 and sets out its response as follow:

Query

Listing Rule 1207(10) states that the annual report must contain enough information for a proper understanding of the performance and financial conditions of the issuer and its principal subsidiaries, including at least the following: the board must comment on the adequacy and effectiveness of the issuer's internal controls (including financial, operational, compliance and information technology controls) and risk management systems. A statement on whether the audit committee concurs with the board's comment must also be provided. Where material weaknesses are identified by the board or audit committee, they must be disclosed together with the steps taken to address them.

Please disclose a statement that is in compliance with Listing Rule 1207(10).

Company's response:

Pursuant to the requirement in Listing Rule 1207(10), the Board wishes to provide the following opinion on the Company's internal controls:

Based on the internal controls established and maintained by the Group, work performed by the internal and external auditors, and reviews performed by management and various Board Committees, the Board, with the concurrence of the Audit Committee, is of the opinion that the system of internal controls and risk management in place as at 30 April 2019 is adequate and effective to address the financial, operational, compliance and information technology risks and risk management system.

BY ORDER OF THE BOARD

Eric Khua Kian Keong
Executive Director & CEO
22 August 2019