

# KODA LTD

(Incorporated in the Republic of Singapore)  
Company Registration Number 198001299R

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**(I) FIRST AND FINAL TAX-EXEMPT (ONE TIER) DIVIDEND OF S\$0.002 PER ORDINARY SHARE FOR THE FINANCIAL YEAR ENDED 30 JUNE 2015; AND**

**(II) THE PROPOSED CONSOLIDATION OF EVERY FIVE (5) ORDINARY SHARES IN THE CAPITAL OF THE COMPANY INTO ONE (1) CONSOLIDATED ORDINARY SHARE IN THE CAPITAL OF THE COMPANY, FRACTIONAL ENTITLEMENTS TO BE DISREGARDED**

## **- NOTICE OF BOOKS CLOSURE DATE**

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### **1. FIRST AND FINAL TAX-EXEMPT (ONE TIER) DIVIDEND OF S\$0.002 PER ORDINARY SHARE FOR THE FINANCIAL YEAR ENDED 30 JUNE 2015**

**NOTICE IS HEREBY GIVEN** that the Share Transfer Books and Register of Members of Koda Ltd (the "**Company**") will be closed on 11 November 2015 at 5.00 p.m. (the "**Books Closure Date**") for the purposes of determining shareholders' entitlements to the first and final tax-exempt (one tier) dividend of S\$0.002 per ordinary share for the financial year ended 30 June 2015 which was approved at the Annual General Meeting of the Company held on 30 October 2015 (the "**Proposed Dividend**").

Duly completed registrable transfers received by the Company's Share Registrar, Boardroom Corporate & Advisory Services Pte Ltd at 50 Raffles Place #32-01, Singapore Land Tower, Singapore 048623 up to 5.00 p.m. on 11 November 2015 will be registered to determine shareholders' entitlements to the Proposed Dividend. Members whose Securities Accounts with The Central Depository (Pte) Limited are credited with ordinary shares as at 5.00 p.m. on 11 November 2015 will be entitled to the Proposed Dividend.

Payment of the Proposed Dividend will be made on 2 December 2015.

### **2. THE PROPOSED CONSOLIDATION OF EVERY FIVE (5) ORDINARY SHARES IN THE CAPITAL OF THE COMPANY INTO ONE (1) CONSOLIDATED ORDINARY SHARE IN THE CAPITAL OF THE COMPANY, FRACTIONAL ENTITLEMENTS TO BE DISREGARDED**

The Board of Directors (the "**Board**") of the Company refers to the announcements made by the Company on 16 September 2015 and 21 September 2015 and the circular ("**Circular**") to Shareholders dated 15 October 2015 in relation to the proposed share consolidation of every five (5) existing issued ordinary shares in the capital of the Company (the "**Existing Shares**") into one (1) ordinary share (the "**Consolidated Share**"), fractional entitlements to be disregarded (the "**Share Consolidation**").

*Unless otherwise defined, all capitalised terms used and not defined herein shall have the same meanings ascribed to them in the Circular.*

#### **2.1 Notice of Books Closure Date**

**NOTICE IS HEREBY GIVEN** that the Share Transfer Books and Register of Members of the Company will be closed on the Books Closure Date (being 11 November 2015 at 5.00 p.m.) in order to determine the entitlements of Shareholders to the Consolidated Shares under the Share Consolidation.

Shares will begin trading in board lots of one hundred (100) Consolidated Shares from 9.00 a.m. on 6 November 2015 (the "**Effective Trading Date**"), on the Main Board of the SGX-ST. Accordingly, five (5) Existing Shares as at 5.00 p.m. on the Market Day immediately

preceding the Effective Trading Date will represent one (1) Consolidated Share with effect from 9.00 a.m. on the Effective Trading Date. Trading in the Existing Shares will cease after 5.00 p.m. on 5 November 2015, being the Market Day immediately preceding the Effective Trading Date.

The Share Consolidation shall be effective from 9.00 a.m. on the Market Day immediately following the Books Closure Date, being 12 November 2015 (“**Share Consolidation Effective Date**”), whereupon the Register of Shareholders and the Depository Register will be updated to reflect the number of Consolidated Shares held by Shareholders based on the number of Existing Shares held by them as at the Books Closure Date.

Shareholders should note that the number of Consolidated Shares which Shareholders will be entitled to, based on their holdings of Existing Shares as at the Books Closure Date, will be rounded down to the nearest whole Consolidated Share and any fractions of a Share arising from the Share Consolidation shall be disregarded. Fractional entitlements arising from the implementation of the Share Consolidation will be aggregated and dealt with in such manner as the Directors may, in their absolute discretion, deem fit in the interests of the Company. Affected shareholders will not be paid for any fractional shares which are disregarded.

Each Consolidated Share will rank *pari passu* in all respects with each other. The Consolidated Shares will be traded in board lots of one hundred (100) Consolidated Shares.

## 2.2 Trading arrangements for odd lots

Pursuant to the Share Consolidation, every five (5) Existing Shares in the capital of the Company held by Shareholders of the Company at the Books Closure Date will be consolidated into one (1) Consolidated Share, fractional entitlements to be disregarded. The number of Consolidated Shares which Shareholders will be entitled to, based on their holdings of Existing Shares as at the Books Closure Date, will be rounded down to the nearest whole Consolidated Share and any fractions of a Share arising from the Share Consolidation shall be disregarded. Fractional entitlements arising from the implementation of the Share Consolidation will be aggregated and dealt with in such manner as the Directors may, in their absolute discretion, deem fit in the interests of the Company. Affected shareholders will not be paid for any fractional shares which are disregarded.

The Existing Shares are currently traded in board lots of one hundred (100) Shares in the ready market. Following the completion of the Share Consolidation, the Securities Accounts maintained with CDP of Shareholders (being Depositors) may be credited with odd lots of the Consolidated Shares (that is, lots other than board lots of one hundred (100) Consolidated Shares).

Shareholders who receive odd lots of Consolidated Shares pursuant to the Share Consolidation and who wish to trade such odd lots on the SGX-ST should note that the unit share market is available to allow trading in odd lots with a minimum size of one (1) Consolidate Share on the SGX-ST. The unit share market will enable trading in odd lots in any quantity less than one (1) board lot of the underlying Consolidated Shares. Shareholders who hold odd lots may have to bear disproportionate transaction costs in trading their shares and may find difficulty in realising the fair market price of such Consolidated Shares.

## 2.3 Indicative timetable

The table below sets out the indicative timetable for the Share Consolidation:

Time and Date	Event
2 November 2015 (Monday)	Announcement on Notice of Books Closure Date for the Share Consolidation
5 November 2015 (Thursday) 5.00 p.m.	Last day and time for trading of Shares on pre-consolidated basis

6 November 2015 (Friday) 9.00 a.m.	Commencement of trading of Shares on post-consolidated basis (Effective Trading Date)
11 November 2015 (Wednesday) 5.00 p.m.	Books Closure Date for the Share Consolidation
12 November 2015 (Thursday) 9.00 a.m.	Share Consolidation Effective Date

#### **2.4 Share Certificates**

For further information relating to matters concerning the deposit of share certificates with CDP, the issue of new share certificates upon deposit and the settlement of trading in respect of old share certificates, please refer to Sections 2.4.1, 2.4.2 and 2.4.3 of the Circular, respectively.

By Order of the Board  
Koda Ltd

James Koh Jyh Gang  
Managing Director

2 November 2015