

**RECEIPT OF LETTER FROM KAOHSIUNG CITY LABOR AFFAIRS BUREAU AND MEDIA
ARTICLES**

The Board of Directors of Sheffield Green Ltd. (the "**Company**" and, together with its subsidiaries, the "**Group**") wishes to announce that the Taiwan Branch of Sheffield Green (Asia) Pte. Ltd. ("**Taiwan Branch**"), a wholly owned subsidiary of the Company, had on 21 August 2026, received a letter from the Kaohsiung City Labor Affairs Bureau ("**LAB**"), pursuant to which LAB informed the Taiwan Branch that it is conducting an investigation under the Taiwanese Employment Service Act regarding alleged discrepancies between the actual work assigned and the job descriptions in the employment contracts of two Indonesian employees, and it is inviting the Company to make representations under the Taiwanese Employment Service Act.

Additionally, the Company acknowledges recent media coverage in relation to the matter, namely an electronic article from Newtalk Taiwan on 21 August 2026¹ and an electronic article published by the Taipei Times on 22 August 2026², reporting allegations made at a press conference concerning the Taiwan Branch's engagement of foreign workers.

¹ <https://newtalk.tw/news/view/2026-08-21/1054777>

² <https://www.taipeitimes.com/News/taiwan/archives/2026/08/22/2003862931>

The Company is looking into the matter and actively gathering the relevant facts. Upon receiving the LAB's letter, the Company immediately engaged a Taiwanese legal counsel to conduct a review and advise on all related legal and regulatory implications.

The receipt of letter from LAB or the media coverage regarding the matter are not expected to have any material impact on the consolidated net tangible assets or earnings per share of the Company and the Group for the current financial year ended 30 June 2026. Additionally, the Company's business operations remain fully functional and operational.

The Company will make further announcement(s) regarding the aforementioned matter as and when there are material developments.

Shareholders and potential investors of the Company are advised to read this announcement and any further announcements by the Company carefully and exercise caution when dealing in the shares of the Company. Persons who are in doubt as to the action they should take should consult their stockbrokers, bank managers, solicitors, accountants or other professional advisers.

By Order of the Board
Kee Boo Chye
CEO, Chairman &
Executive Director
24 August 2026

This document has been reviewed by the Company's Sponsor, Evolve Capital Advisory Private Limited. It has not been examined or approved by the Exchange and the Exchange assumes no responsibility for the contents of this document, including the correctness of any of the statements or opinions made or reports contained in this document.

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