

Koda Ltd

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

ANNOUNCEMENT PURSUANT TO RULE 706A OF THE SGX-ST LISTING MANUAL

Pursuant to Rule 706A of the Listing Manual Section A: Mainboard Rules ("**Listing Manual**") of the Singapore Exchange Securities Trading Limited ("**SGX-ST**"), the Board of Directors (the "**Board**") of Koda Ltd (the "**Company**") and together with its subsidiaries, the "**Group**") wishes to announce that the Company's wholly-owned subsidiary, Commune Lifestyle Pte. Ltd., has incorporated a wholly-owned subsidiary, Commune Contracts Pte. Ltd. ("**Commune Contracts**"), in Singapore on 22 July 2026.

Commune Contracts has been incorporated for the provision of renovation contracting services in Singapore. Its issued and paid-up capital is S\$10,000 comprising 10,000 ordinary shares, wholly held by Commune Lifestyle Pte. Ltd.. The net asset value represented by the shares is S\$1.00 per share.

The incorporation of Commune Contracts was funded through internal resources and is not expected to have any material impact on the net tangible assets and earnings per share of the Company for the current financial year.

As at the date of this announcement, none of the Directors, controlling shareholders or substantial shareholders of the Company has any interest, directly or indirectly, in the aforesaid transaction, save through his shareholdings (if any) in the Company.

By Order of the Board
Koda Ltd

James Koh Jyh Gang
Executive Chairman and Chief Executive Officer

27 August 2026